RSPO P&C CERTIFICATION AUDIT REPORT

(FGV Holdings Berhad - Serting Complex)

Audit Application Number:	PC25-003544
Assessment Type:	Annual Surveillance Audit 1
Date of Audit:	9 March 2026 – 13 March 2026
Audit Report Number:	1
Revision Number:	0
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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, 40911 Shah Alam, Selangor, Malaysia.
Background of the Certification Body	SIRIM QAS International Sdn. Bhd. is the leading certification, inspection and testing body in Malaysia. SIRIM QAS International provides a comprehensive range of certification, inspection and testing services which are carried out in accordance with internationally and nationally recognised standards. Attestation of this fact is the accreditation of the various certification and testing services by leading national and international accreditation and recognition bodies such as the Department of Standards Malaysia (STANDARDS MALAYSIA), the United Kingdom Accreditation Services (UKAS) and the International Automotive Task Force (IATF). SIRIM QAS International is a partner of IQNet, a network currently comprising of leading certification bodies in Europe, North and South America, East Asia and Australia. SIRIM QAS International has vast experience in conducting audits related to RSPO certification. It has certified more than a hundred palm oil mills and several estates to ISO 14001 & ISO 45001. SIRIM QAS International has also conducted many audits for sustainable production of palm oil products against the requirements of the RSPO P&C. SIRIM QAS International was approved by the RSPO as a RSPO certification body on 21 March 2008 and re-accredited by ASI on 25 September 2024 (accredited since 2014)
Phone Number (Accredited Office)	(603) 5544 6119
Websites	https://www.sirim-qas.com.my
Contact Person Name	Kamini A/P M.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	FGV Holdings Berhad – Serting Complex
Address of the Management Unit/s	Wisma FGV, Level 20, Jalan Raja Laut, 50350 Wilayah Persekutuan Kuala Lumpur
Country	Malaysia
Websites	www.fgvholdings.com
Description of the Management Unit	FGV Holdings Berhad, formerly known as Felda Global Ventures Holding Berhad (FGV) is one of Malaysia's leading globally diversified agri-business operating under six main business clusters: Palm Upstream, Palm Downstream, Trading, Marketing & Logistic, Sugar, R&D and Agri-Services, and Rubber. The Palm Upstream Cluster forms the core of the Company with a total land bank of more than 450,000 hectares (Oil Palm and Rubber).
Management Representative Name	Ameer Izyanif Hamzah
Management Representative Designation	Senior General Manager
Management Representative Email	ameer.h@fgvholdings.com

2.2.RSPO Membership Information

RSPO Membership Information	
RSPO Membership No.	1-0225-16-000-00
Name of RSPO Member	FGV Holdings Berhad
Member Since	27 December 2016

2.3.Certificate Information

Certificate Information	
Certificate No.	RSPO-PC 00141
prisma Document Reference Number	*(N/A until June 2025)*
RSPO PalmTrace ID No.	RSPO_PO1000001899
prisma Trading Account ID	TA25-037815
Scope of Certification	Production of Sustainable Crude Palm Oil and Palm Kernel Using the Mass Balance (MB) Supply Chain Model
Supply Chain Model	☐ Identity Preserved (IP) ☒ Mass Balance (MB)
Applicable Standards / Normative Reference	☒ Principles and Criteria for the Production of Sustainable Palm Oil 2018 ☐ RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard 2020 ☐ RSPO Management System Requirements for Group Certification of FFB Production 2022 ☒ RSPO Rules on Market Communication and Claims 2022
National Interpretation (NI)	Malaysia National Interpretation
Initial Date of Certification:	9 October 2015
Effective Date of Certificate:	30 May 2025
Expiry Date of Certificate:	29 May 2030
Name of Peer Reviewer	N/A

3. Description of the Management Unit

Information of Palm Oil Mill					
Name of Palm Oil Mills	**prisma Site Business ID**	**Address of Palm Oil Mill**	**Mill's capacity (MT/hour)**	**GPS Coordinates**	
				Latitude	**Longitude**
FGVPISB Kilang Sawit Serting	ML25-001595	Kilang Sawit Serting, 72100 Bandar Seri Jempol, Nergeri Sembilan.	54	2° 54' 1" N	102° 26' 44" E
Remarks: To include additional information wherever applicable					

Information of Supply Bases					
Name of Supply Bases	**prisma Supply Base ID**	**Address of Supply Bases**	**Type of Supply Bases**	**GPS Coordinates**	
				Latitude	**Longitude**
FGVPM Palong 17	SB25-006224	Ladang Felda Palong 17, 73460 Gemas, Negeri Sembilan.	Own/Managed Estate	02° 50' 12" N	102° 34' 47" E
FGVPM Palong 18	SB25-006225	Ladang FGV Palong 18,	Own/Managed Estate	02° 47' 33" N	102° 34' 45" E

		73430 Gemas, Negeri Sembilan.			
FGVPM Palong 19	SB25-006226	Ladang FGV Palong 19, 73430, Gemas, Negeri Sembilan.	Own/Managed Estate	02° 50’ 12” N	102° 34’ 47” E
FGVPM Palong 20	SB25-006227	Ladang FGV Palong 20, 73430 Gemas, Negeri Sembilan.	Own/Managed Estate	02° 53’ 32” N	102° 37’ 01” E
FGVPM Palong 21	SB25-006228	Ladang FGV Palong 21, 73430 Gemas, Negeri Sembilan	Own/Managed Estate	02° 53’ 32” N	102° 34’ 01” E
FGVPM Serting Hilir 8	SB25-006229	Ladang Felda Serting Hilir 08, 72120 Sri Jempol, Negeri Sembilan.	Own/Managed Estate	02° 56’ 43” N	102° 29’ 56” E
FGVPM Tembangau 6	SB25-006230	Ladang FGV Tembangau 6, 28380 Kemayan, Pahang.	Own/Managed Estate	02° 59’ 23” N	102° 35’ 17” E

3.1. Area Statement of the Management Unit

Area Statement of Supply Bases									
Name of the Supply Base	Certified Area (Ha)	Planted Area (Ha)			Unplanted Area (Ha)				
		Oil palm planted on non peatland	Oil Palm Planted on Peat	Other Crop(s)	HCV	HCS	HCV-HCS	Conservation	Facilities / Others
FGVPM Palong 17	2153.52	1891.40	-	-	-	-	-	-	262.12
FGVPM Palong 18	1,949.80	1785.48	-	-	-	-	-	-	164.32
FGVPM Palong 19	1476.75	1348.22	-	-	-	-	-	-	128.53
FGVPM Palong 20	2,204.97	1,972.78	-	-	-	-	-	-	232.19
FGVPM Palong 21	1354.71	1221.16	-	-	-	-	-	-	133.55
FGVPM Serting Hilir 8	1657.09	1447.05	-	97.26	-	-	-	-	112.78
FGVPM Tembangau 6	2410.65	1,510.04	-	193.05	319.20	-	-	-	388.36
TOTAL	**13,207.49**	**11,176.13**	-	**261.19**	**319.20**	-	**-**	**-**	**1,421.85**

Remarks:
A land resurvey completed in November 2024 led to adjustments in the hectarage of Palong 20 and Palong 21. Palong 20 recorded an increase in total area and transferred 10.29 ha to Palong 21 through hectarage reconciliation. The current certified areas are 2,204.97 ha for Palong 20 and 1354.71ha for Palong 21.

3.2. Age Profile of the Management Unit

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.

Name of the Supply Base	Land size (Ha) by age of the Oil Palm				Production Area (Ha)	Total Planted Area (Ha)
	0 - 3 Phase 1	4-6 Phase 2	7-18 Phase 3	≥19 Phase 4		
FGVPM Palong 17	-	-	1571.13	320.27	1890.82	1891.40
FGVPM Palong 18	68.64	-	168.91	1547.93	1716.84	1785.48
FGVPM Palong 19	147.50	-	14.98	1185.74	1200.72	1348.22
FGVPM Palong 20	150.04	-	615.74	1207	1822.74	1972.78
FGVPM Palong 21	-	-	777.09	444.07	1221.16	1221.16
FGVPM Serting Hilir 8	412.26	-	798.50	236.29	1034.79	1447.05
FGVPM Tembangau 6	-	-	984.06	525.98	1510.04	1510.04
TOTAL (ha)					**10,397.11**	**11,176.13**
Remarks: To include additional information wherever applicable						

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

Name of the Supply Base	Land area (ha) by year					Total Area (Ha)
	2024 (current year)	2025 (current year+ 1)	2026 (current year+ 2)	2027 (current year+ 3)	2028 (current year+ 4)	
FGVPM Palong 17	-	-	462.97	401.29	-	864.26
FGVPM Palong 18	68.64	-	396.08	365.18	408.67	1238.57
FGVPM Palong 19	-	-	-	364.42	455.49	819.91
FGVPM Palong 20	-	-	385.79	483.51	337.70	1207.00
FGVPM Palong 21	-	-	-	227.38	216.69	444.07
FGVPM Serting Hilir 8	153.10	-	-	238.13	-	391.23
FGVPM Tembangau 6	-	-	-	-	287.85	287.85
TOTAL (ha)	221.74	-	1244.84	2079.91	1706.40	**5252.89**

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

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

Name of other FFB Suppliers	Type of FFB Suppliers	GPS Coordinates		FFB received by the mil (MT) *During the current license period*
		Latitude	Longitude	
	choose an item	i.e. XX. XXXXX	i.e. XXX. XXXXX	
Rows (including dropdown) can be added as necessary	choose an item			
			TOTAL	

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

Name of other FFB Suppliers	Type of FFB Suppliers	GPS Coordinates		FFB received by the mil (MT)
		Latitude	Longitude	
FELDA Raja Alias 1	Intermediaries	2°54'37.5"N	102°24'12.6"E	29,936.25
FELDA Raja Alias 2	Intermediaries	2°54'07.1"N	102°26'45.7"E	13,126.17
FELDA Raja Alias 3	Intermediaries	2°54'27.7"N	102°24'14.6"E	19,510.92
FELDA Raja Alias 4	Intermediaries	2°53'49.0"N	102°23'44.3"E	28,488.22
FELDA Raja Alias 5	Intermediaries	2°53'41.7"N	102°24'04.1"E	3,856.32
FELDA Serting Hilir 1	Intermediaries	2°56'49.2"N	102°29'54.2"E	17,902.79
FELDA Serting Hilir 2	Intermediaries	2°56'49.2"N	102°29'54.2"E	12,632.54

FELDA Serting Hilir 3	Intermediaries	2°56’49.2”N	102°29’54.2”E	9,045.02
			TOTAL	**134,498.23**

3.6. Projected Certified Volume for Next License

Information of New License		
Next License Period	Start Date	28 July 2026
	End Date	29 May 2027
Projected Certified FFB Volume (MT)	211,000	
Average Production Yield (MT/ Ha)	15.9	
Projected CSPO Certified Volume (MT)	Identity Preserved	-
	Mass Balance	43,952.50
Projected CSPK Certified Volume (MT)	Identity Preserved	-
	Mass Balance	11,555.50
Oil Extraction Rate (OER) (%)	20.83%	
Kernel Extraction Rate (KER) (%)	5.47%	

3.7. Information of Previous & Current License (Identity Preserved)

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

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

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

Name of Palm Oil Mill	**FGV Holdings Berhad - Serting Complex**			
Information of License	***Previous Year License**		***Current Year License**	
License Period	Start Date	DD Mmm YYYY	Start Date	30 May 2025
	End Date	DD Mmm YYYY	End Date	28 July 2026
Actual Production Period Reported	From	DD Mmm YYYY	From	30 May 2025
	To	DD Mmm YYYY	To	13 Mar 2026
Projected FFB Certified Volume (MT)	-		183,334.67	
Actual production of FFB (MT)	-		114,204.71	
Projected CSPO Certified Volume (MT)	-		37,602	
Actual CSPO Production Volume (MT)	-		68,862.28	
Actual CSPO Volume Sold as RSPO Certified (MT)	-		0	
Actual CSPO Volume Sold as Conventional (MT)	-		55,017.50	
Actual CSPO Volume Sold under Other Scheme (MT)	-		0	
Total Actual CSPO Volume Sold (MT)	-		55,017.50	
Actual CSPO credits sold (where applicable) (MT)	-		4010	

Projected CSPK Certified Volume (MT)	-	8,617
Actual CSPK Production (MT)	-	5,682.85
Actual CSPK Volume Sold as RSPO Certified (MT)	-	3,425.75
Actual CSPK Volume Sold as Conventional (MT)	-	7,722.68
Actual CSPK Volume Sold under Other Scheme (MT)	-	0

*No information on previous license. This is the ASA 1 after the suspension.

4. Audit Programme

4.1. Audit Methodology

The audit covered FGV Serting POM and 6 of its supply bases (mandatory as per sampling methodology and another sample estate based on issue highlighted in COMPLAINTS PANEL'S DIRECTIVES ON THE POST COMPLAINT'S MONITORING STATUS OF FGV HOLDINGS BERHAD (FGV), date 28/07/2022). This is in accordance with the requirement specified in the RSPO Certification Systems Document, Nov 2020.

The 6 supply-bases covered during the audit are FGVPM Palong 17 (P17), FGVPM Palong 18 (P18), FGVPM Palong 19 (P19), FGVPM Palong 20 (P20), FGVPM Serting Hilir 8 (SH8), and FGVPM Tembangau 6 (T6). The audit included an on-site audit to the estates, mill and local communities' houses to verify the implementation of the requirement of the certification. Interviews with the CU's management, employees, contractors and other relevant stakeholders were also conducted during the audit.

4.2. Audit Team Member

Name	Role	CAB Auditor Number
Mohd Zulfakar Kamaruzaman	Lead Auditor	ASI17IDGG4
Rohazimi Mat Nawi	Auditor	ASI1P4D2WW
Rozaimee Ab Rahman	Auditor	ASI1AU6HF7
Dzulfiqar Azmi	Auditor	ASI1GIVNPH

4.3. Audit Plan

Date	Time	CAB Auditor Number	Location	Activity
9/3/2026	8.00 am -5.00 pm	ASI1GIVNPH	Kilang Sawit Serting (KSS)	▪ Follow up from previous assessment findings ▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School, Humana/Crèche, provision shop & etc. ▪ Interview with mill workers – female, male, various nationality, various job scope, contractor workers, check roll workers ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) Decent Living Wage, and view documentation such as SIA, assessment and management plans. ▪ Interview with Union/workers representatives ▪ Interview with gender committee, worker representative, contractors, supplier, etc ▪ Workers Issues & welfare ▪ Training and skill development programs Continuous improvement
		ASI17IDGG4		Coverage of assessment: (SCCS) ▪ Follow up from previous assessment findings. ▪ Timebound Plan, Metrics Template ▪ Training and skill development programs ▪ Continuous improvement Site visit and assessment on Supply Chain Implementation including the: ▪ Model used ▪ General Chain of Custody ▪ System Requirements ▪ for the supply chain ▪ Documented procedures ▪ Purchasing and goods in

				▪ Outsourcing activity ▪ Sales and goods out ▪ Processing ▪ Records keeping ▪ Registration ▪ Training ▪ Claims
		ASI1AU6HF7		Coverage of assessment: (Good Milling Practice, Environment) ▪ Facilities at workplace inspection (worker quarters, Final Discharge, water treatment plant, laboratory, landfill area & etc. ▪ Site inspection/interview at production area – FFB loading ramp, boiler, sterilizer, biogas & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Waste management including disposal site ▪ Aspects/impacts of mill management ▪ Pollution mitigating plans ▪ Management and disposal of waste including pesticides containers ▪ River system and Effluent Treatment/Discharge ▪ Training and skill development programs ▪ GHG Calculation ▪ Continuous improvement
		ASI1P4D2WW		Coverage of assessment: (Safety, Good Milling Practice) ▪ Facilities at workplace inspection (laboratory, clinic, stores, workshop and. ▪ Site inspection/interview at production area – FFB loading ramp, boiler, sterilizer, biogas & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Controlled/open burning ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management

				▪ Chemical management ▪ Training and skill development programs ▪ Continuous improvement
10/3/2026	8.00 am -5.00 pm	ASI1GIVNPH	FGVPM Palong 19 and Palong 17	Coverage of assessment: (Social – Internal) ▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School/CLC, Humana/Crèche, provision shop & etc. ▪ Site inspection/interview at production area at Field 2015 [harvesting], – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Interview with Union/workers representatives. ▪ Interview with gender committee, worker representative. ▪ Workers Issues & welfare ▪ Complaints and grievances (internal) ▪ Training and skill development programs Continuous improvement
		ASI1AU6HF7		Coverage of assessment: (Environment, GAP) ▪ Facilities at workplace inspection (worker quarters, , School, water treatment plant, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area manuring Block 16 B and harvesting at Block 2000, 2001. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Waste management including disposal site, GHG calculation, ▪ Aspects/impacts of estate management ▪ Pollution mitigating plans

				▪ Management and disposal of waste including pesticides containers ▪ River system and Effluent Treatment/Discharge ▪ Buffer/Riparian Zones ▪ Controlled/open burning ▪ Landfill Verification. ▪ Chemical management ▪ Check Documentation GAP Requirement, Water Management Plan, Business Plan, Replanting Plan, IPM Plans, Chemical Management, Storage, PPE Issuance. ▪ Training and skill development programs Continuous improvement
		ASI17IDGG4		Coverage of assessment: (Social – External & HCV) ▪ Site inspection/interview at production area (harvesting, spraying, Loose Fruit Collector, replanting area, & etc. ▪ Interview with external stakeholders i.e. local communities, government agencies, etc. ▪ Site visit at HCV area ▪ HCV/RTE and action plan. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances (external) ▪ External stakeholders issues & welfare ▪ Training and skill development programs ▪ Interview with Contractor ▪ Interview with Villagers ▪ Continuous improvement

		ASI1P4D2WW		Coverage of assessment: (Safety and GAP) ▪ Facilities at workplace inspection (worker quarters, water treatment plant, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. block 2014, 1997. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management ▪ Chemical management ▪ PPE ▪ Check Documentation GAP Requirement, Water Management Plan, Business Plan, Replanting Plan, IPM Plans, Chemical Management, Storage, PPE Issuance. ▪ Training and skill development programs ▪ Continuous improvement Other areas identified during the assessment.
		ASI1GIVNPH		Coverage of assessment: (Social – Internal) ▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School/CLC, Humana/Crèche, provision shop & etc. ▪ Site inspection/interview at production area at Field 2015 [harvesting], – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Interview with Union/workers representatives. ▪ Interview with gender committee, worker representative. ▪ Workers Issues & welfare

11/3/2026	8.00 am -5.00 pm		FGVPM Palong 21	▪ Complaints and grievances (internal) ▪ Training and skill development programs Continuous improvement
		ASI1AU6HF7		Coverage of assessment: (Environment, GAP) ▪ Facilities at workplace inspection (worker quarters, , School, water treatment plant, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area manuring Block 16 B and harvesting at Block 2000, 2001. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Waste management including disposal site, GHG calculation, ▪ Aspects/impacts of estate management ▪ Pollution mitigating plans ▪ Management and disposal of waste including pesticides containers ▪ River system and Effluent Treatment/Discharge ▪ Buffer/Riparian Zones ▪ Controlled/open burning ▪ Landfill Verification. ▪ Chemical management ▪ Check Documentation GAP Requirement, Water Management Plan, Business Plan, Replanting Plan, IPM Plans, Chemical Management, Storage, PPE Issuance. ▪ Training and skill development programs Continuous improvement
		ASI17IDGG4		Coverage of assessment: (Social – External & HCV) ▪ Site inspection/interview at production area (harvesting, spraying, Loose Fruit Collector, replanting area, & etc. ▪ Interview with external stakeholders i.e. local communities, government agencies, etc. ▪ Site visit at HCV area

				▪ HCV/RTE and action plan. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances (external) ▪ External stakeholders issues & welfare ▪ Training and skill development programs ▪ Interview with Contractor ▪ Interview with Villagers Continuous improvement
		ASI1P4D2WW		Coverage of assessment: (Safety and GAP) ▪ Facilities at workplace inspection (worker quarters, water treatment plant, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. block 2014, 1997. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management ▪ Chemical management ▪ PPE ▪ Check Documentation GAP Requirement, Water Management Plan, Business Plan, Replanting Plan, IPM Plans, Chemical Management, Storage, PPE Issuance. ▪ Training and skill development programs ▪ Continuous improvement Other areas identified during the assessment.

12/3/2026	8.00 am -5.00 pm	ASI1GIVNPH	FGVPM Palong 20	Coverage of assessment: (Social – Internal) ▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School/CLC, Humana/Crèche, provision shop & etc. ▪ Site inspection/interview at production area at Field 2015 [harvesting], – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Interview with Union/workers representatives. ▪ Interview with gender committee, worker representative. ▪ Workers Issues & welfare ▪ Complaints and grievances (internal) ▪ Training and skill development programs Continuous improvement
		ASI1AU6HF7		Coverage of assessment: (Environment, GAP) ▪ Facilities at workplace inspection (worker quarters, , School, water treatment plant, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area manuring Block 16 B and harvesting at Block 2000, 2001. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Waste management including disposal site, GHG calculation, ▪ Aspects/impacts of estate management ▪ Pollution mitigating plans ▪ Management and disposal of waste including pesticides containers ▪ River system and Effluent Treatment/Discharge ▪ Buffer/Riparian Zones

				▪ Controlled/open burning ▪ Landfill Verification. ▪ Chemical management ▪ Check Documentation GAP Requirement, Water Management Plan, Business Plan, Replanting Plan, IPM Plans, Chemical Management, Storage, PPE Issuance. ▪ Training and skill development programs ▪ Continuous improvement
		ASI17IDGG4		Coverage of assessment: (Social – External & HCV) ▪ Site inspection/interview at production area (harvesting, spraying, Loose Fruit Collector, replanting area, & etc. ▪ Interview with external stakeholders i.e. local communities, government agencies, etc. ▪ Site visit at HCV area ▪ HCV/RTE and action plan. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances (external) ▪ External stakeholders issues & welfare ▪ Training and skill development programs ▪ Interview with Contractor ▪ Interview with Villagers Continuous improvement
		ASI1P4D2WW		Coverage of assessment: (Safety and GAP) ▪ Facilities at workplace inspection (worker quarters, water treatment plant, clinic, stores, workshop, landfill area & etc.

				▪ Site inspection/interview at production area – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. block 2014, 1997. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management ▪ Chemical management ▪ PPE ▪ Check Documentation GAP Requirement, Water Management Plan, Business Plan, Replanting Plan, IPM Plans, Chemical Management, Storage, PPE Issuance. ▪ Training and skill development programs ▪ Continuous improvement Other areas identified during the assessment.
		ASI1GIVNPH		Coverage of assessment: (Social – Internal) ▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School/CLC, Humana/Crèche, provision shop & etc. ▪ Site inspection/interview at production area at Field 2015 [harvesting], – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Interview with Union/workers representatives. ▪ Interview with gender committee, worker representative. ▪ Workers Issues & welfare ▪ Complaints and grievances (internal) ▪ Training and skill development programs Continuous improvement

13/3/2026	8.00 am -5.00 pm	ASI1AU6HF7	FGVPM Serting Hilir 08	Coverage of assessment: (Environment, GAP) ▪ Facilities at workplace inspection (worker quarters, , School, water treatment plant, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area manuring Block 16 B and harvesting at Block 2000, 2001. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Waste management including disposal site, GHG calculation, ▪ Aspects/impacts of estate management ▪ Pollution mitigating plans ▪ Management and disposal of waste including pesticides containers ▪ River system and Effluent Treatment/Discharge ▪ Buffer/Riparian Zones ▪ Controlled/open burning ▪ Landfill Verification. ▪ Chemical management ▪ Check Documentation GAP Requirement, Water Management Plan, Business Plan, Replanting Plan, IPM Plans, Chemical Management, Storage, PPE Issuance. ▪ Training and skill development programs Continuous improvement

		ASI17IDGG4		Coverage of assessment: (Social – External & HCV) ▪ Site inspection/interview at production area (harvesting, spraying, Loose Fruit Collector, replanting area, & etc. ▪ Interview with external stakeholders i.e. local communities, government agencies, etc. ▪ Site visit at HCV area ▪ HCV/RTE and action plan. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances (external) ▪ External stakeholders issues & welfare ▪ Training and skill development programs ▪ Interview with Contractor ▪ Interview with Villagers Continuous improvement

		ASI1P4D2WW		Coverage of assessment: (Safety and GAP) ▪ Facilities at workplace inspection (worker quarters, water treatment plant, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. block 2014, 1997. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management ▪ Chemical management ▪ PPE ▪ Check Documentation GAP Requirement, Water Management Plan, Business Plan, Replanting Plan, IPM Plans, Chemical Management, Storage, PPE Issuance. ▪ Training and skill development programs ▪ Continuous improvement Other areas identified during the assessment. Discussion on assessment findings with Management Representative and visited site Plantation / Scheme Manager/CEO Closing meeting at the Estate /POM Meeting Room End of audit

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

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

No changes

4.5. Sampling Details

Description of Management Unit	Number of Estate/Members/Mills	Risk Factor	Result x = (√y) x (z)	Total Sampled
Mill	1	N/A	N/A	All mills shall be audited.
Own/Managed Estates	7	Medium Risk	5	5
Scheme Smallholder	NA	Choose an item	NA	NA
Scheme Outgrower	NA	Choose an item	NA	NA
Independent Outgrower	NA	Choose an item	NA	NA

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

4.6. Sampling History of Current Certification Cycle

Name **(Mill/ Supply Base / Scheme Smallholder)**	**Year 1**	**Year 2**	**Year 3**	**Year 4**	**Year 5**
	2025	**2026**	**20xx**	**20xx**	**20xx**
FGVPM Palong 17	☒	☒	☐	☐	☐
FGVPM Palong 18	☒	☐	☐	☐	☐
FGVPM Palong 19	☒	☒	☐	☐	☐
FGVPM Palong 20	☒	☒	☐	☐	☐
FGVPM Palong 21	☐	☒	☐	☐	☐
FGVPM Serting Hilir 8	☒	☒	☐	☐	☐
FGVPM Tembangau 6	☒	☐	☐	☐	☐
FGVPISB Kilang sawit Serting	☒	☒	☐	☐	☐

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: Rohazimi Mat Nawi (RMN), Dzulfiqar Azmi (DA), Mohd Zulfakar Kamaruzaman (MZK) (Lead Auditor) , Rozaimee Ab Rahman		
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;	ASI1AU6HF7 (RAR)	Holds a Diploma in Sc of Fisheries & B. Sc. of Agriculture from UPM. He had 7 years of working experience in the oil palm operation.
	ASI1P4D2WW (RMN)	Hold B. Sc (Hons) Chemical_Gas Engineering from Universiti Teknologi Malaysia. He has been in the Plantations Industry with various companies having served in Palm Oil Mill more than 5 years. He was qualified in the auditing line with experienced in Sustainability (MSPO), QMS, EMS, OHSMS and RSPO/MSPO Supply Chain audit
	ASI1GIVNPH (DA)	Holds a B. Plantation Management from University Teknologi Malaysia (UiTM).
	ASI17IDGG4 (MZK)	Holds a Degree of Forestry, University of Putra Malaysia, He had more than 5 years of working

		experience in the oil palm operation and experience in HCV and HCS assessment auditing since 2015.and had more than 5 years working in oil plam plantation sector.
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	ASI1AU6HF7 (RAR)	Holds a Diploma in Sc of Fisheries & B. Sc. of Agriculture from UPM. He had 7 years of working experience in the oil palm operation in various company which is IOI Plantations and Yayasan Pahang Plantation
	ASI1P4D2WW (RMN)	He has been in the Plantations Industry with various companies having served in Palm Oil Mill more than 5 years. He was qualified in the auditing line with experienced in Sustainability (MSPO), QMS, EMS, OHSMS and RSPO/MSPO Supply Chain audit
	ASI1GIVNPH (DA)	He had more than 7 years of working experience in the oil palm operation and experience in social auditing since 2017.
	ASI17IDGG4 (MZK)	He had more than 5 years of working experience in the oil palm operation and experience in HCV and HCS assessment auditing since 2015.
Successfully completed an RSPO endorsed P&C lead auditor course	ASI1AU6HF7 (RAR)	Completed RSPO P&C lead auditor course in 2017 and refresher course in 2024
	ASI1P4D2WW (RMN)	Completed RSPO P&C lead auditor course in 2020 and refresher course in 2024
	ASI1GIVNPH (DA)	Completed RSPO P&C lead auditor course in 2020 and refresher course in 2024
	ASI17IDGG4 (MZK)	Completed RSPO P&C lead auditor course in 2017 and refresher course in 2024
Successfully completed the 5-day lead auditor course for ISO 9001 or ISO 14001 or ISO 45001.	ASI1AU6HF7 (RAR)	Successfully attended Lead Auditor Course for ISO 14001 and OHSAS 18001 in 2016 and ISO 9001 in 2018
	ASI1P4D2WW (RMN)	Successfully attended Lead Auditor Course for ISO 14001 and OHSAS 18001 and ISO 9001 in 2015
	ASI1GIVNPH (DA)	Successfully completed the 5-day lead auditor course for ISO 9001 in 2024
	ASI17IDGG4 (MZK)	Successfully attended Lead Auditor Course for ISO 14001

		and OHSAS 18001 in 2016 and ISO 9001 in 2018
Demonstrable understanding of the latest version of RSPO Certification Systems	ASI1AU6HF7 (RAR)	Capable of demonstrating knowledge and application of the latest version of the RSPO Certification Systems.
	ASI1P4D2WW (RMN)	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.
	ASI17IDGG4 (MZK)	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	ASI1AU6HF7 (RAR)	This has not been audited and is deemed not applicable.
	ASI1P4D2WW (RMN)	This has not been audited and is deemed not applicable
	ASI1GIVNPH (DA)	This has not been audited and is deemed not applicable.
	ASI17IDGG4 (MZK)	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.	ASI1AU6HF7 (RAR)	Had completed and pass evaluation of RSPO lead auditor since 2017.
	ASI1P4D2WW (RMN)	Had completed and pass evaluation of RSPO lead auditor since 2019.
	ASI1GIVNPH (DA)	Had completed and pass evaluation of RSPO lead auditor since 2020.
	ASI17IDGG4 (MZK)	Had completed and pass evaluation of RSPO lead auditor since 2017.
Knowledgeable and experience of the local/regional laws	ASI1AU6HF7 (RAR)	He possesses extensive knowledge and experience in understanding, interpreting, and applying local and regional laws.
	ASI1P4D2WW (RMN)	He 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.
	ASI17IDGG4 (MZK)	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;	ASI1AU6HF7 (RAR)	He had more than 5 years of working experience in the oil palm operation.

	ASI1P4D2WW (RMN)	He had more than 5 years of working experience in the oil palm operation.
	ASI1GIVNPH (DA)	He had more than 5 years of working experience in the oil palm operation.
	ASI17IDGG4 (MZK)	He had more than 5 years of working experience in the oil palm operation.
Experience in health and safety auditing on the farm/plantation and in the palm oil mill, for example against the ISO 45001 Occupational Health and Safety Management standard;	ASI1AU6HF7 (RAR)	He had more than 5 years of working experience in the oil palm operation.
	ASI1P4D2WW (RMN)	He had more than 5 years of working experience in the oil palm operation.
	ASI1GIVNPH (DA)	He had more than 5 years of working experience in the oil palm operation.
	ASI17IDGG4 (MZK)	He had more than 5 years of working experience in the oil palm operation.
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;	ASI1AU6HF7 (RAR)	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.
	ASI1P4D2WW (RMN)	Not Auditing this
	ASI1GIVNPH (DA)	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.
	ASI17IDGG4 (MZK)	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.
Experience in handling of land rights, gender and indigenous peoples' issues;	ASI1AU6HF7 (RAR)	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.
	ASI1P4D2WW (RMN)	Not Auditing this
	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
	ASI17IDGG4 (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.

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;	ASI1AU6HF7 (RAR)	Holds a Diploma in Sc of Fisheries & B. Sc. of Agriculture from UPM. He had 7 years of working experience in the oil palm operation.
	ASI1P4D2WW (RMN)	Hold B. Sc (Hons) Chemical_Gas Engineering from Universiti Teknologi Malaysia. He has been in the Plantations Industry with various companies having served in Palm Oil Mill more than 5 years. He was qualified in the auditing line with experienced in Sustainability (MSPO), QMS, EMS, OHSMS and RSPO/MSPO Supply Chain audit
	ASI1GIVNPH (DA)	Holds a B. Plantation Management from University Teknologi Malaysia (UiTM).
	ASI17IDGG4 (MZK)	Holds a Degree of Forestry, University of Putra Malaysia, He had more than 5 years of working experience in the oil palm operation and experience in HCV and HCS assessment auditing since 2015.and had more than 5 years working in oil plam plantation sector.
Fluent in one of the main national languages	ASI1AU6HF7 (RAR)	Fluent in Malays and English
	ASI1P4D2WW (RMN)	Fluent in Malays and English
	ASI1GIVNPH (DA)	Fluent in Malays and English
	ASI17IDGG4 (MZK)	Fluent in Malays 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.	ASI1AU6HF7 (RAR)	Had completed RSPO Supply Chain auditor training course in 2018 and experienced auditing supply chain since 2018..
	ASI1P4D2WW (RMN)	This criterion and indicator have not been audited.
	ASI1GIVNPH (DA)	This criterion and indicator have not been audited.
	ASI17IDGG4 (MZK)	He completed the RSPO Supply Chain Auditor training course in 2016 and has been auditing supply chains since then.

5. Audit Findings & Results

Criterion / Indicator			Audit Findings (Public Summary)	Results
Principle 1: Behave Ethically and Transparently				
Criterion 1.1: The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.				
1.1.1 (C)	Management documents that are specified in the RSPO P&C are made publicly available and shall include (but are not necessarily limited to): • Land titles/user rights (Criterion 2.2); • Occupational health and safety plans (Criterion 4.7); • Plans and impact assessments relating to environmental and social impacts (Criteria 5.1, 6.1, 7.1 and 7.8); • HCV documentation (Criteria 5.2 and 7.3); • Pollution prevention and reduction plans (Criterion 5.6); • Details of complaints and grievances (Criterion 6.3); • Negotiation procedures (Criterion 6.4); • Continual improvement plans (Criterion 8.1);		The management had established list (20 items) of publicly available document dated 02/01/2024 which consist of : •Geran Tanah/ROH •Pelan keselamatan & Kesihatan pekerjaan •Pelan pengurusan laporan penilaian alam sekitar •Pelan pengurusan laporan penilaian kesan social •Laporan penilaian biodiversity dan Kawasan HCV •Prosedur aduan dan rungutan •Polisi kelestarian •Keputusan proses FPIC •etc	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	• Public summary of certification assessment report; Human Rights Policy (Criterion 6.13).			
1.1.2	Information is provided in appropriate languages and made accessible to relevant stakeholders.		Among of information were communicate to stakeholder such as: Environmental • Hotline no, whatsapp no to channel the complaint • HCV surrounding the complexs • Greenhouse gas issues Social • Payment to FFB supplier • Grading methods • Safe workplace • Environmental impacts • Zero burning The Serting CU continued to maintain stakeholders for contractors, vendors/suppliers, government agencies, schools, local communities, etc. It was noted that CU has revised their website, https://www.fgvholdings.com/home/ to include all management documents in appropriate language relating to the unit's environmental, social and legal issues demonstrating commitment towards compliance to RSPO criteria	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
1.1.3 (C)	Records of requests for information and responses shall be maintained.		The Serting CU continued to implement the procedure for responding to any communication as outlined in their Estate/Mill Quality Management System documents. The records of communication were identified and maintained in different files depending on the stakeholder. All 5 Estates and Mill continued to maintain the records of	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			requests for information and responses are maintained which included the government agencies, schools, local communities, etc	☐ 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.		Serting CU continuously adopts and implements consultation and procedure of communication. The procedure is dated January 1, 2016 and titled "Komunikasi, Penglibatan dan Rundingan" document No. ML-1A/L2-Pr 12(1). The document has been verified. An examination of the records kept in the communication files found that the mill followed the procedures and manuals developed by the company. The KS Serting has consistently published information via various means, among others, as indicated below; • Website: http://www.fgvholdings.com. • Notice boards • Annual report. • Approach to the management, either verbal or written.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
1.1.5	There is a current list of contact and details of stakeholders and their nominated representatives.		• Stakeholder list FY 2026 was established in both mill and estate on 03/01/2026. Stakeholder such as local communities, authorities, contractors, suppliers, FFB suppliers and NGOs were included in the list. Nominated representative with contact number and address was sighted. Sighted also There is a list internal stakeholder listed in the stakeholder list at estates such as workers leader, women leader, religion head, ethnic leader etc..	☒ 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.		FGVPI Serting Complex has adopted FGV Holdings Berhad Group Sustainability Policy version 5.0 which have been approved by the board of Directors dated 26/02/2024, and 'Kod Tatalaku Dan Etika Perniagaan' FGV/GHR/POL/039, rev. 4.0, 01/11/2020. It was observed that employees, including the Manager of Serting Hilir 08 (signed on 10/09/2024) and the Manager of Palong 20 (signed on 20/09/2022), have signed the Integrity Pledge. FGV's commitment to sustainability does not end at our operations. They strongly believe that sustainability standards must be fulfilled throughout the supply chain. Recognizing the need to ensure that our suppliers and contractors also commit and adhere to the same values and principles that we embrace, FGV has adopted a Supplier Code of Conduct (SCOC), outlining the principles and standards relating to sustainability; business ethics and integrity; safety, health and environment; and labour, among other things. With the SCOC, any supplier or contractor wishing to enter into a business partnership with FGV is required to commit to and apply the principles and standards stipulated by the SCOC.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
1.2.2	A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.		Among the system in place to monitor compliance with the policy and overall ethical business practice include internal audits conducted by the Group Policy, tender awards to be decided by tender committee to ensure independence and transparency; and SCOC developed to outline the standards of behaviour required by the company vendors which includes expectation to uphold human rights. SCOC applies to all its suppliers, consultants, agents, contractors /service providers who have direct dealings with the Group. All vendors are required to declare their compliance through the company contract	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			agreements which includes a declaration to eradicate all forms of exploitation, including but not limited to modern day slavery and human trafficking	

Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.				
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 operations were following applicable local, state, national and ratified international laws and regulations with regards to (samples as per below): POM MPOB License:license no: 500158004000 expiring on 31/03/2027. For activities: seller and transport of FFB, PK, CPO, SPO. Palong 19 • MPOB license no: 619898002000 valid until 30/11/2026. Palong 17 • MPOB license no: 559437002000 valid until 31/03/2026 Serting Hilir 08 • MPOB license no: 621274102000 valid until 31/08/2026 Palong 21 • MPOB license no: 565521102000 valid until 31/10/2026. Palong 20 • MPOB license no: 619915002000 valid until 31/12/2026	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
2.1.2	A documented system for ensuring legal compliance is in place. This system has a means to track changes to the law and also includes listing and evidence of legal		FGV Serting Complex continued to implement and maintain the established documented system for identifying, accessing,	☒ Conform ☐ Major Nonconformity

	due diligence of all contracted third parties, recruitment agencies, service providers and labour contractors.		tracking and monitoring of compliance with the legal requirements that were applicable to them. • Each estate and mill had its own Legal and Other Requirements Register (LORR) and were being evaluated individually annually for compliance. The legal registers were updated by the person in-charge and approved by the respective managers. • The Group Sustainability Department is responsible to track changes and the information was disseminated to all its plantations and Mill department. Among the applicable legal and included in the legal register are Pesticides Act 1974 and Regulations, Environmental Quality Act 1974 and Regulations, Factories and Machinery Act 1967 and Regulations, Occupational Safety and Health Act 1994 rev 2022, Employment Act 1955, Aboriginal Peoples Act 1954, Industrial Relations Act 1967, Children and Young Persons (Employment) Act 1966, MPOB Regulations (Licensing) 2005. • The latest legal register review/update by GSD dated 03/11/2024	☐ 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.		Boundary marker erected along the boundary. Among of boundary samples is as per below: Palong 21 • Block 14 PM 08R - boundary with Palong 9 (Settlers) • Block 30 PM 99G - boundary with Palong 9 (Settlers Palong 20 • Block 23 PM 12Q, - boundary with settlers Palong 13 • Block PM 00L, - boundary with settlers Palong 15 Serting Hilir 8 • Block PM11P - boundary with Arishah Estate • Block PM99G - boundary with Serting Hilir 9 • Block PM12Q – Boundary with Pelanting jerneh Estate Palong 19 - Block 10 – Boundary with Tembangau 5	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			- Block 24 – Boundary with Kampung Orang Asli Pos Iskandar Palong 17 - Block 10 – Boundary with Tembangau 5 - Block 24 – Boundary with Kampung Orang Asli Pos Iskandar -	
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.		A list of contracted parties is maintained and recorded in stakeholder list document and was updated on February 2026	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
2.2.2	All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party.		The auditor verified that all the contractors had signed the FGV Holdings Berhad Supplier Code of Conduct on 4 April 2024. The Code of Conduct contains specific requirements relating to compliance with applicable legal obligations, prohibition of child labour, adherence to labour laws, prohibition of forced labour, and other ethical business practices. In addition, during the 2026 assessment, the auditor verified that Sri Wajasa Tembangau Jaya had obtained a valid licence for the storage of LPG gas (Licence No. GR06001658) issued by KPDNKK, authorising the storage of up to 420 kg of LPG. The licence was valid until 17 April 2028. Site verification confirmed	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			compliance with the licensing requirements. Based on the evidence reviewed, Minor NCR MZK 01/2024 was verified as effectively implemented and successfully closed.	
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.		There was no independent third parties supplying to this mill. Except receiving from 7 supply-based CU also receiving FFB from Felda. Sighted the agreement between Felda & FGV Trading Sdn Bhd on date 01/01/2023 (valid until 31/12/2026). Statement in the contract clause were referring to Group Sustainability Policy and details of this code of conduct were contain specific clauses on meeting applicable legal requirements included prohibition of child labour, compliance with labour laws and prohibition of forced labour, and etc	☒ 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		17 directly sourced FFB from FELDA & FGVPM was available the information of geo location, land title, MPOB license	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

2.3.2	For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator 2.3.1. PROCEDURAL NOTE: For Implementation Procedure for 2.3.2 refer to Annex 4.		Not applicable all FFB were received from directly sourced from FGVPM estate and Felda	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 3: Optimise productivity, efficiency, positive impacts and resilience				
Criterion 3.1: There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.				
3.1.1 (C)	A business or management plan (minimum three years) shall be documented and includes, where applicable, a jointly developed business case for Scheme Smallholders.		The business plan and budget were available and kept in soft copy. The documents were categorised as confidential. Information in the documents were sighted and briefed by the Estates/Mill Managers. Generally, the estates business plan was towards sustainable business and prepared in a 3 to 5 year horizon. The components of the business plan are presented in a budget format comprising of the following. • Crop yielding area • Yield statement oil palm • Total upkeep & cultivation • Labour statement/Allocation of wages/Labour benefit summary • Summary of vehicle and running schedule/Job allocation for vehicles	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• Summary of workshop running schedule • Summary of general charges • Summary cost/ha & cost/mt FFB • CAPEX	
3.1.2	An annual replanting programme projected for a minimum of five years, is available.		Long-Range Replanting Programs (LRRP) up to 2029 were made available. The program was reviewed once a year and was incorporated in their annual financial budget	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.1.3	The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken and has agenda with the following minimum items: Results of internal audits Customer feedback Process performance and product conformity Status of preventive and corrective actions		The organization has established and implemented an internal audit procedure coordinated by the Sustainability Compliance and Certification Department. Internal audits were conducted across the mill and estates, with nonconformities identified, corrective actions implemented, and all findings verified as closed. Audit reports were prepared by the lead auditor, communicated to the respective management teams, and reviewed during the management review process. The organization also maintained a Corrective Action Request (CAR) system to identify root causes, implement appropriate corrective actions, and monitor the effectiveness of actions taken. Management review meetings covered key topics including internal audit results, customer feedback, process performance,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	Follow-up actions from management reviews Changes that could affect the management system Recommendations for improvement		continual improvement initiatives, resource requirements, and other relevant management system matters.	
Criterion 3.2: The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.				
3.2.1 (C)	The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impacts and opportunities of the unit of certification. Action plans include continual improvement for the following: i. Optimising the yield of the supply base. ii. Reduction in use of pesticides (Criterion 7.2) iii. Environmental impacts (Criteria 3.4, 7.6 and 7.7) iv. Waste reduction (Criterion 7.3) v. Pollution and greenhouse gas (GHG) emissions (Criterion 7.10)		The action plan for continuous improvement was implemented, based on consideration of the main social impacts and opportunities of the unit of certification. The operating unit are currently focusing on housing repair and housing upgrade as per compliance with National Laws. This plan is to ensure the buildings can be kept in a good state and safe to be occupied and used from time to time. See the Budget for housing repairs/upgrades, drainage system, sanitation, garden upkeep and CAPEX & OPEX from all operating units	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	vi. Impacts on communities, workers and smallholders (Principle 6) vii. Integrated management of HCV-HCS, peatland and other conservation areas (Criteria 7.7 and 7.12)			
3.2.2	As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template.		The monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template together with palm trace renewal. This requirement refers to a small set of strategic outcome-based metrics, which are of value to growers, relates directly to the P&C, and aligns with the RSPO Theory of Change1 (ToC) and RSPO organizational Key Performance Indicators (KPIs).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.3: Operating procedures are appropriately documented, consistently implemented and monitored.				
3.3.1 (C)	Standard Operating Procedures (SOPs) for the unit of certification are in place.		All the estates and mill operations were guided through the manuals and SOPs. The procedures as documented in the 'Manual Ladang Sawit Lestari Edisi 3' were disseminated to the staff/workers through morning briefings and training. The Manuals are kept in the main office for references of employees particularly for the supervisory personnel. Field inspection and interviews with the workers confirmed that the SOPs had been implemented and they understood the requirements of the SOPs. The SOPs included the operation activities in the estates and the mills from seedlings in nursery to planting of young palms and plantation upkeep to mill FFB receipt, grading, processing, quality analysis and dispatch of CPO & PK and security in the CU. For Workers Management from Recruitment, due diligence until arrive at	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Complex all has been guided through new Manual name 'Manual Pengurusan Tenaga Kerja Sektor Perladangan dated 17/4/2023'	
3.3.2	A mechanism to check consistent implementation of procedures is in place.		FGV Serting Complex had in place the mechanism to check consistent implementation of procedures. FGV Serting Complex has established mechanisms to ensure consistent implementation of procedures across all operating units. These mechanisms include periodic reporting from estates to headquarters, on-site visits and inspections, discussions with relevant personnel, internal and external audits (including Internal Audits by the Group Sustainability Department, Plantation Advisor visits, RSPO-related assessments), as well as consultations with RSPO teams and management. The estates maintain comprehensive lists of Standard Operating Procedures (SOPs) and monitor compliance with good agricultural practices through routine inspections, site visits, and audits to ensure continuous improvement. Plantation Advisor (PA) visits were conducted at sampled estates, including Palong 19 Estate (03/07/2025) focusing on replanting compliance, Palong 17 Estate (14–15/05/2025), Palong 20 Estate (26–27/05/2025), Palong 21 Estate (06–07/08/2025), and Serting Hilir 08 Estate (24–25/02/2025), confirming implementation of estate operations in accordance with company SOPs. At the Palm Oil Mill (POM), Safety and Health monitoring was conducted by the Safety and Health Officer on 11/07/2025. Environmental monitoring was primarily carried out by third-party consultants, including isokinetic stack and air emission monitoring conducted by SFE Consultant on 30/09/2025. Results confirmed compliance with Environmental Quality (Clean Air) Regulations 2014, with dust concentration recorded at 11.4 mg/m³ against the limit of 50 mg/m³, and carbon monoxide at 9.22 mg/m³ against the limit of 200 mg/m³.	☐ Conform ☐ Major Nonconformity ☒ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			During interviews, estate workers demonstrated general awareness and understanding of applicable SOP requirements. However, during site verification and document review, several non-compliances with operational SOPs were identified. Procedure FGVPM/L3/GPK-016 (Version 2, 04/03/2022) on worker transportation was not fully adhered to at Palong 17 Estate, where workers reported inadequate transportation arrangements for internal commuting. Procedure FGVPM/L3/GPK-005 (Version 0, 01/02/2020) on estate store safety was also not fully complied with at Palong 17 Estate, where structural damage was observed at the rear section of the chemical store due to land movement. Procedure FGVPM/L3/GPK-036 (Version 0, 22/03/2021) on sharp equipment management was not fully complied with at Palong 20 Estate, where a sickle was observed left unattended without a safety cover. In addition, Procedure FGVPM/L2/PAS-04 (23/01/2020) was not fully complied with at Palong 21 Estate, where the landfill was found to be located near a natural waterway. As a result of these findings, **Minor NCR RMN 01** was raised.	
3.3.3	Records of monitoring and any actions taken are maintained and available.		Records of monitoring and the actions taken by estates in FGV Serting Complex continued to be maintained. This was to ensure that the established procedures were consistently implemented. Among the monitoring records sighted were: • Harvesting Interval record. Interval observed varies around 10 to 15 days. • FFB quality is monitored through infield FFB grading conducted by the management on daily basis. • Progress report of application of fertilizers. The work progress was generally on schedule. • Work Program Sheets, Field cost books, Bin cards, Monthly Progress & Report Account, rainfall data, etc.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.4: A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.				

3.4.1 (C)	In new plantings or operations including mills, an independent SEIA, undertaken through a participatory methodology involving the affected stakeholders and including the impacts of any smallholder/outgrower scheme, is documented.		There was no new planting or new operational development within the certified unit; therefore, the requirement relating to new planting assessment was not applicable. Environmental Aspect and Impact Assessment (EAI) and Social Impact Assessment (SIA) were established and maintained for the mill and estate operations. The assessments were conducted internally by the Sustainability Compliance and Certification Department with consultation involving workers, worker representatives, contractors, suppliers, local communities, neighbouring estates, smallholders, and relevant government agencies. The SIA covered the identification of social impacts, stakeholder engagement, grievance mechanisms, local sustainable development, occupational safety and health, employment conditions, training, human resource management, environmental management, sustainability initiatives, and certification requirements. The assessment included both positive and negative social impacts together with mitigation and improvement plans. The SIA report incorporated baseline socio-economic information, stakeholder profiles, labour policies, grievance procedures, sexual harassment policies, workers' facilities and amenities, and recommendations for continual improvement. Mitigation plans were established to address identified negative impacts, including worker welfare, manpower requirements, communication on union membership, and awareness of organisational objectives. Positive impacts identified included effective union representation, satisfactory relationships with suppliers and neighbouring communities, transparent business transactions, and management commitment towards worker safety and welfare.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			The auditor verified that the identified impacts, mitigation measures, and improvement plans had been documented and implemented within the certified unit.	
3.4.2	For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been developed with participation of affected stakeholders.		The Social Impact Assessment (SIA) for Serting Complex was verified and found to cover all operating units within the certification scope. The assessment was conducted by the Sustainability Compliance and Certification Department with participation from both internal and external stakeholders, including workers, worker representatives, gender committee members, contractors, suppliers, local communities, indigenous communities, neighbouring estates, smallholders, government agencies, and educational institutions. The SIA included baseline socio-economic data, stakeholder profiles, labour policies, grievance mechanisms, sexual harassment policies, facilities and amenities, and the identification of both positive and negative social impacts together with recommendations and mitigation measures. The assessment also covered replanting activities and demonstrated stakeholder participation during the review process. Appropriate mitigation and improvement plans were established to address identified social impacts. The auditor also verified that Environmental Aspect and Impact Assessments (EAI) had been established and maintained for both the mill and estate operations. The assessments covered all significant operational activities and processes, including field operations, chemical handling, waste management, maintenance activities, utility operations, milling processes, effluent treatment, storage facilities, and scheduled waste management. Significant environmental aspects identified included emissions, effluent management, waste generation, land contamination, water quality, chemical usage, and greenhouse gas emissions. Environmental management plans were established and implemented to mitigate identified impacts and promote	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			positive environmental outcomes. The plans included compliance with company procedures and guidelines, continuous monitoring programmes, scheduled maintenance activities, pollution prevention measures, resource conservation initiatives, and employee training programmes. Annual reviews of the environmental aspect and impact assessments were conducted to ensure their continued relevance and effectiveness.	
3.4.3 (C)	The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.		The latest stakeholders' meeting minutes for Serting Complex were reviewed, showing that the meetings were conducted independently for Tembangau 06 on 16/12/2024, Serting Hilir 08 on 17/07/2024, Palong 20 on 09/07/2024 and Palong 18 on 20/05/2024. The consultations involved both external and internal stakeholders, including government agencies, schools, local villagers, indigenous people and private sectors such as contractors, suppliers, and neighbouring estates. Evidence of these stakeholder consultations is available, and feedback from stakeholders has been duly recorded in the SIA and EAI action plans. The Social/Environmental Management Plan 2024 are available for each units were available having information i.e issues, management plan, PIC and time frame. The input are gathered from the meeting minutes • Gender Committee, Workers Representative • Safety & environmental Meeting, • Complaint & Request from internal & external stakeholders and muster briefing). • Stakeholders meeting	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.5: A system for managing human resources is in place.				

3.5.1	Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives.		The company has established guidelines and procedures for the responsible recruitment and employment of migrant workers, dated 27/05/2022. These guidelines are managed by the Workers Management Department (WMD). Newly recruited migrant workers who have entered Malaysia shall be accompanied by FGV Group's Field Workforce & Settlers Engagement Department (JTK) representatives who are responsible in ensuring all newly recruited migrant workers and the necessary documents including the migrant workers signed employment contract are in order before sending the workers to the Transit Centre (FGV One Stop Centre) in Malaysia for an orientation programme. For local workers, the company has developed the *Terms and Conditions of Service for Local Operational Workers*, dated 01/05/2014 and SOP Perlantikan PBH (Pekerja Artisan Dan Operasi Ladang) dated 01/09/2019	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.5.2	Employment procedures are implemented and records are maintained.		The most recent recruitment at Serting Hilir involved the hiring of five local workers for general positions. Copies of their identification cards were securely maintained for record-keeping purposes. During an interview with the clerk, it was confirmed that job vacancies are advertised within nearby villages to ensure the local community is informed of available opportunities. Foreign workers recruited under WMD's management followed the company's responsible migrant worker recruitment mechanism. This mechanism includes monitoring and conducting due diligence on recruitment agencies, as outlined in the Employment Contract Agreement between employer and migrant field workforce dated 01/05/2022 and Letters of Appointment (LOA) for Empanelment of Recruitment Agencies to Supply Migrant Workers to FGV Group of Companies for the Year 2024-2026. All appointed agencies have committed to the company's "no recruitment fees" policy. Costs related to levies, medical	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			examinations (FOMEMA), visas on arrival, visa endorsements, immigration security clearances, immigration service fees, PLKS (Pas Lawatan Kerja Sementara) fees, and travel expenses from the workers' points of departure to the designated estates are covered by the company.	
3.6.1 (C)	All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.		The auditor verified that Hazard Identification, Risk Assessment and Risk Control (HIRARC) assessments had been established, maintained and periodically reviewed for the mill and all estates within the Serting Complex. The assessments covered all operational and support activities, with appropriate risk control measures identified and implemented. Safe Working Procedures for hazard identification, risk assessment and risk control were available and applied across the operating units. Additional occupational health risk assessments, including Chemical Health Risk Assessments (CHRA), Noise Risk Assessments (NRA), and Ergonomic Risk Assessments, had been conducted by competent assessors. Recommendations arising from these assessments, including medical surveillance for pesticide handlers and audiometric testing for noise-exposed workers, were incorporated into the respective action plans and monitoring programmes. The auditor verified that the operating units had implemented the identified control measures and maintained records of monitoring and review activities. Risk assessments were updated to reflect operational changes, additional work activities, and incident investigations where applicable. With regard to the previous nonconformity related to the operation of a mini grabber tractor by an untrained substitute driver and the transportation of workers using the equipment, the auditor verified that corrective actions had been implemented. Evidence reviewed confirmed that formal training requirements, competency controls, and transportation arrangements had been addressed in	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			accordance with the Certified Unit's Health and Safety mitigation plan. Based on the implementation and effectiveness of the corrective actions, Major NCR RAR 03/2025 was verified as successfully closed.	
3.6.2 (C)	The effectiveness of the H&S plan to address health and safety risks to people is monitored		The operating units have established and monitored Occupational Safety and Health Plan 'Perancangan Program Tahunan OSH' 2026. Reviewed the implementation of the management plan and found all in compliance.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.7: All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.				

3.7.1 (C)	A documented programme that provides training is in place, which is accessible to all staff, workers, Scheme Smallholders and outgrowers, taking into account gender-specific needs, and which covers applicable aspects of the RSPO P&C, in a form they understand, and which includes assessments of training. Training for workers must cover, at minimum, the following: - the health and environmental risks of pesticide exposure; - recognition of acute and long-term exposure symptoms including the most vulnerable groups (e.g. young workers, pregnant women); - International and national instruments or regulations that protect workers' health; - Productivity and best management practice; - relevant SOPs.		The training program for 2025 / 2026 covering all aspects of the RSPO Principles and Criteria and other essential operations activities has been established. Training identification matrix has been established with target months for of implementation.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.7.2	Records of training are maintained, where appropriate on an individual basis.		Records of training had maintained by all sample operating units and details as per below KKS POM • Chemical handling training on 08/08/2025 • 1st aider training on 15/08/2025 • Zero burning training on 04/07/2025	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			• Grievances handling training on 04/07/2025 • LOTO training on 02/05/2025 • Noise awareness training on 01/08/2025. • Hearing conservation & chemical handling training on 10/06/2025. • SW handing ob 15/08/2025 • Oil spillage training on 08/01/2026 • Safety harness training on 20/01/2026 • Fire drill training on 20/02/2026. <u>Palong 19 Estate</u> • Environmental policy training on 10/01/2026 • Chemical handling for sprayer on 12/02/2026 • SW handling and management training on 05/02/2026 • PPE awareness training on 23/02/2026 • Contractor awareness to SOP and company policy training on 08/01/2026. • Ergonomic training on 12/02/2026 • RSPO & MSPO awareness training on 19/01/2026 • Harvesting training on 12/01/2026 • Pruning training on 14/01/2026 • 1st aider training on 07/08/2025. • Manuring training on 11/11/2025. • Salary detailing training on 04/03/2025 • <u>Palong 17 Estate</u> • Group sustainability policy, grievances, sexual harassment awareness training on 31/07/2025. • SW handling & management training on 17/06/2025 • Piece rates awareness training on 21/02/2025 • Spraying and triple rinsed training on 12/03/2025 • Manuring & ergonomic training on 10/08/2025 • Overtime and labour law training on 30/06/2025	☐ Not Applicable (justification required)

			• PPE awareness training on 28/07/2025 • HCV & RTE training on 30/06/2025 • Zero burning training on 03/07/2025 • 1st aid boxes training on 10/06/2025 • ILO awareness training on 21/06/2025 • Training for harvester on 22/05/2025 Palong 21 • Training ergonomic for harvester on date 05/03/2026 • Training ergonomic and heat stroke for manuring on 28/02/2026 • 1st aid boxes training on 26/02/2026 • Training for harvester on 15 &16/02/2026 • SW handling and management on 12/02/2026 • TB symptoms awareness training on 09/02/2026 • NADAPOD training on 24/11/2025 • Environmental meeting on 24/11/2025 • Pruning training on 18/11/2025 • PPE awareness training on 04/11/2025 • Training for spraying on 30/11/2025 • Training for manuring operator on 10/01/2026 Palong 20 • 1st aid boxes training on 26/01/2026 • SW handling and management training on 23/01/2026 • Harvesting training on 22/01/2026 • Manuring training on 26/02/2026 • Rat bait training on 22/02/2026 • Policy awareness training on 18/01/2026 • HIRARC training on 29/12/0225 • PPE awareness training on 26/11/2026 • Replanting training on 30/10/2025 Serting Hilir 08	

			• ERT training on 11/06/25 • Fire drill training on 7-8/07/25 • 1st aid training on 21/10/25 • Training with bomba on 04/06/25 • Training ergonomic for manuring operator on 24/09/2025 • Company policy awareness training on 7-25/01/2026 • HCV management training on 23/02/2026 • SW management training on 14/02/2026 • Zero burning training on 25/01/2026 • Training for sprayer on 13/01/2026 • Harvester safety awareness training on 24/02/2026 • Training for manuring operator on 25/02/2026	
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.		Sighted Training was conducted on 10/2/26, attended by 11 person including PIC, Clerk, Assistant Engineer, Staff, laboratory, AP, Weighbridge Operator, etc. Attendance list & photograph was seen and training for FFB supplier 27/2/2026.	☒ 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		Not applicable since the POM used MB supply chain model.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	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.			☐ Opportunity for Improvement ☒ Not Applicable (justification required)
3.8.2	Mass balance Module A mill is deemed to be MB is the mill process FFB from both RSPO certified and uncertified plantations/estates. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3rd party certified supply base.		KSS POM has continued to maintain Mass Balance model. POM obtained FFB from owned estate and Non Certified from Felda.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.3	The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the CB in the public summary of the P&C certification report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.		As in Table 3.5 in the body text.	☒ 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		LIC25-00022402 Active **License Details** **Start Date (+0 GMT)** 30-May-2025 00:00 GMT+0 **End Date (+0 GMT)** 29-May-2026 23:59 GMT+0 **Start Date (Your Timezone)** 30-May-2025 08:00 GMT+8 **End Date (Your Timezone)** 30-May-2026 07:59 GMT+8 **License Type** P&C **Certification Body** SIRIM QAS International Sdn Bhd **Reviewed On (+0 GMT)** 16-Jun-2025 07:58 GMT+0 **Reviewed By** U25-019729 **Certificate No.** RSPO-PC 00141 **Audit ID** PC25-002848 **Standard Version** P&C 2018 **Organisation Information** **Organisation Name**	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			FGV Palm Industries Sdn. Bhd. **Parent Entity** FGV HOLDINGS BERHAD **RSPO Membership No.** 1-0225-16-000-00 **Address** Level 16 West, Wisma FGV, Jalan Raja Laut, 50350, Kuala Lumpur, Malaysia., , **Management Units** FGVPISB KILANG SAWIT SERTING MU25-036755 FGVPISB KILANG SAWIT SERTING TA25-037815 **Assets** FGVPM Palong 21 FGVPM Tembangau 6 FGVPM Palong 20 FGVPM Palong 18 FGVPM Serting Hilir 8	
3.8.5	Documented Procedures The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following: a) Complete and up to date procedures covering the implementation of all		KKSS has establish a procedure namely “Procedure RSPO Supply Chain Certification (Kilang Sawit FGV/ GSD-SCCD/SOP/007 Version 1.0 Date 7 January 2021 hereafter referred to as RSPO Procedure which contain written instruction to guide its staff describing the supply chain system and the procedure it has been implementing to address the relevant requirement of the RSPOSC standard for the MB model	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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.			
3.8.6	Internal Audit (i) The mill shall have a written procedure to conduct an annual internal audit to determine whether the mill; a) Conforms to the requirements in the RSPO SC requirements for mills and the RSPO Rules on Market Communication and Claims b) Effectively implements and maintains the standard		As describe under para 6.5 - SOP FGV/GSD-SCCD/SOP/007 Version 1.0 Effective Date 7 January 2021 which is follow the RSPO Supply Chain Certification Standard requirements. Audit report has also been established. The audit was conducted against the RSPO Supply Chain Certification Standard requirements.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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.			
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.		KSS POM had continued to receive FFB from own Estate Which is FGVPM Palong 17,FGVPM Palong 18, FGVPM Palong 19, FGVPM Palong 20, FGVPM Serting Hilir 8, FGVPM Tembangau 6, FGVPM Palong 21. They also receive diverted certified crop from FGVPM Serting Hilir 9. And Outsider non certified Crop from Felda Serting Hilir 3, Felda Raja Alias 4, Felda Raja Alias 3, Felda Raja Alias 2, and Felda Raja Alias 1. The validity of the certificate of the supplier has been checked accordingly. Among the information available on the FFB consignment note are estate name, delivery date, no of FFB bunches, FFB weight, quantity, unique identification number.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.8	Sales and Goods Out The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single-documents or across a range of		Documented procedures related to sales and goods out were sighted and found adequate. Based on verification during the audit, KSS POM has deliver certified materials to end buyer such as FXX Bulkers, Nxx Cxxw Hxxg Oil & Fat, etc, Therefore, following are sample of certified CPO & PK sales which comply to standard requirement.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	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			☐ Not Applicable (justification required)
3.8.9	Outsourcing Activities (i) The mill shall not outsource its milling activities. In cases where the mill outsourced activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO 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		No outsources contractor used for milling activities KSS POM outsource transportation of product (CPO & CPK) to end buyer. Sole appointed transporter (from parents company) is FGV Transport Services Sdn Bhd, and this activity being bound by signed agreement.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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 the physical handling of RSPO certified oil palm products.		Stakeholder list were updated on 07/09/2024.details such as company name, contact number, email and address were available in the list	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
3.8.11	The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products.		FGV Serting Complex only used transporters from parents company which is FGV Transport Services Sdn Bhd. However during the Assessment auditor has found that FGV Serting POM has appointed FGV Transport Services Sdn Bhd as their Transporter of CPO PK, but during docs checking it was found that there is 3 outsourced transporter hired by FGV Transport Services which is SYL Transport Sdn Bhd, Syarikat Sebayu Edaran Sdn Bhd and Transdell Services Sdn Bhd and FGV Transport Services Sdn Bhd failed to 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 therefore **Major NCR MZK 01 2026** has been raised.	☐ 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.		Sighted CPO and PK delivery note, weighbridge ticket, production data, internal audit and management review records were found up-to-date	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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<td>(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.)</td>
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<td>3.8.13</td>
<td>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</td>
<td></td>
<td>
<table>
<tr><th>Month</th><th>Month (Actual) (%)</th></tr>
<tr><td>To date 2023</td><td>OER 20.65
KER 5.07</td></tr>
<tr><td>Nov 2024</td><td>OER 21.00
KER 4.22</td></tr>
<tr><td>Oct 2024</td><td>OER 21.50
KER 5.04</td></tr>
<tr><td>Sept 2024</td><td>OER 20.40
KER 5.04</td></tr>
<tr><td>To date 2024</td><td>OER 20.51
KER 4.70</td></tr>
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<td>☒ Conform
☐ Major Nonconformity
☐ Minor Nonconformity
☐ Opportunity for Improvement</td>
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	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.		These figures were monitored on daily & monthly basis by the mill using the prepared template (e.g. Monthly Production Report – Physical Movement) to ensure their accuracy as well as monitoring of their ongoing performance.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.15	Processing For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.		Not applicable CU used MB SC model.	☐ 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 – no transaction yet	☐ 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.		Relevant information on product claim (including applicable Supply Chain model and certificate number) being correctly indicated in the relevant outgoing paperwork. KSS POM does not use RSPO corporate logo as well as trademark logo.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion / Indicator		Audit Findings	Audit Findings (Public Summary)	Results
Principle 4: Respect Community and Human Rights and Deliver Benefits				
Criterion 4.1: The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders				
4.1.1 (C)	A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented and communicated to all levels of the workforce, operations, supply chain and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.		Group Sustainability Policy, doc no: FGV/GSD/POL/03, revision 5, date 26/02/2024, were applied to the FGV Group. The policy related respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), were stated in clause 5.2. communication of policy were conducted through internal training and external stakeholders meeting. The policy to respect human rights, including prohibiting retaliation against Human Rights Defenders, is documented and communicated to all levels of the workforce, operations, FFB suppliers and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces	☒ 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 time of audit, it was confirmed that the unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations. Based on documentation reviewed, interviews with Workers from Indonesia, Bangladeshi, Indian conducted, and observations made, there was no evidence of any instigation of violence or use of any form of harassment within the FGV Serting Complex as such issues never existed. There is no abusive language or threatening gestures observed during site visit nor reported by workers during interviews. This was also cross-checked with stakeholders during stakeholders' interviewed	☒ 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 system used by the FGV Serting Complex in resolving disputes exists in the procedure called “Group Grievance Management SOP’’. This SOP is open to all stakeholders, internal workers, NGO’s, Third party etc. The system was open to all aggrieved parties as evidenced by the existence. There is also Policy name ‘Whistle blowing Policy’ dated 17/11/2020 to ensuring anonymity of complainants, community spokespersons and whistleblowers. All complaints (workers and stakeholders) were to be recorded in the “Grievance/Complaint” forms. “House repair” book was also available for house repair requests. The books were accessible to all aggrieved parties, internal as well as external. An examination of the books showed that all the complaints were from internal stakeholders and related to house repairs. There were no complaints from external stakeholders. FGV Serting Complex maintained affirms that its dispute system is open to any affected parties. Relevant policy and procedures were observed maintained available for sighted. Anonymity of complainants and whistle-blower’s will not be revealed to third parties were requested as explained in the job description and the employment contract. The anonymity of complainants and whistleblowers were maintained as stated in the FGV Holdings Berhad Group’s Sustainability Policy which was signed by Board Of Director dated 26/2/24.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.2.2	Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.		Procedures are in place to ensure affected parties understand the Dispute and Resolution Procedures. Verbal explanation is given in an easy-to-understand language accompanied by pictorial explanations, and where relevant, flowcharts. If necessary, senior foreign workers who could speak and understand the Bahasa Malaysia act as translators to their other colleagues, especially the newly arrived ones. Based on interview with stakeholders at the following: Found the system was understood by the affected parties. The procedure for complaint/grievance resolution was explained to all	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			workers and external stakeholders through management/workers/stakeholders meeting	
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.		FGV Serting Complex keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders. It was verified that from records, the grievances and complaints are from internal stakeholders and related to housing defects and repair jobs required. Complainants are aware of the status. An examination of the books showed that all the complaints were house repairs. There were no complaints from external stakeholders.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.2.4	The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.		The system used by the FGV Serting Complex in resolving disputes exists in the procedure called “Group Grievance Management SOP’’ with effective date of 3 September 2024. This SOP is open to all stakeholders, internal workers, NGO’s, Third party etc. The system was open to all aggrieved parties as evidenced by the existence. There is also procedure name ‘Whistle blowing Policy’ FGV/GGD/POL/001 dated 17/11/2020 to ensuring anonymity of complainants, community spokespersons ensuring anonymity HRD. All complaints (workers and stakeholders) were to be recorded in the “Grievance/Complaint” forms. “House repair” book was also available for house repair requests. The books were accessible to all aggrieved parties, internal as well as external.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 4.3: The unit of certification contributes to local sustainable development as agreed by local communities.				

4.3.1 (C)	Contributions to community development that are based on the results of consultation with local communities are demonstrated.		For year 2024 POM has contribute to local development with consultation during stakeholder meeting conducted on 13/12/2022 & 16-20/12/2024. Among of the request made by local community such as to request “tanah hitam” for organic material for landscaping and agriculture. Other contributions to the local community developments based on consultation include villagers’ access to free medical treatment at the estate clinic, and job opportunities. Other than that, estates also give contribution to nearby school/ Surrounding villagers and nearby stakeholder such as: - continuously repair road for surrounding smallholder/Grower -Donation for School activities - Provide job Opportunities	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 4.4: Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.				
4.4.1 (C)	Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior and Informed Consent (FPIC) process. Documents related to the history of land tenure and the actual legal or customary use of the land are available.		Evidence of legal ownership of the land including history of land tenure was verified during this audit. As per interviewed with the management and settlers during the audit, it was confirmed that oil palm milling activities do not diminish the land use rights of other users	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.2	Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include. a) Evidence that a plan has been developed through consultation and discussion in good faith with all affected groups in the communities, with particular assurance that vulnerable, minorities' and gender groups are consulted, and that information has been provided to all affected groups, including information on the steps that are taken to involve them in decision making.		it has been verified that the land is legitimately owned by Serting Complex CU since 2007. Hence, there is no land conflict anticipated and no need for acceptable conflict resolution processes. From the interviews, it can be concluded that there was no evidence of any land dispute at CU with their neighboring private oil palm estates and villagers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.3 (C)	Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected		it has been verified that the land is legitimately owned by Serting Complex CU since 2007. Hence, there is no land conflict anticipated and no need for acceptable conflict resolution processes.	☒ Conform ☐ Major Nonconformity

	parties (including neighbouring communities where applicable, and relevant authorities).		From the interviews, it can be concluded that there was no evidence of any land dispute at CU with their neighboring private oil palm estates and villagers.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.4	All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements..		it has been verified that the land is legitimately owned by Serting Complex CU since 2007.. From the interviews, it can be concluded that there was no evidence of any land dispute at CU with their neighboring private oil palm estates and villagers.	☒ 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.		it has been verified that the land is legitimately owned by Serting Complex CU since 2007.. From the interviews, it can be concluded that there was no evidence of any land dispute at CU with their neighboring private oil palm estates and villagers	☒ 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.		it has been verified that the land is legitimately owned by Serting Complex CU since 2007.. From the interviews, it can be concluded that there was no	☒ Conform ☐ Major Nonconformity

			evidence of any land dispute at CU with their neighboring private oil palm estates and villagers	☐ 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		it has been verified that the land is legitimately owned by Serting Complex CU since 2007.. From the interviews, it can be concluded that there was no evidence of any land dispute at CU with their neighboring private oil palm estates and villagers	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.2 (C)	FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative institutions, with all the relevant information and documents made available, with option of resourced access to independent advice through a documented, long-term and two-way		it has been verified that the land is legitimately owned by Serting Complex CU since 2007.. From the interviews, it can be concluded that there was no evidence of any land dispute at CU with their neighboring private oil palm estates and villagers	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	process of consultation and negotiation.			
4.5.3	Evidence is available that affected local peoples understand they have the right to say 'no' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated agreements should be non-coercive and entered into voluntarily and carried out prior to new operations. b) Evidence that the unit of certification has respected communities' decisions to give or withhold their consent to the operation at the time that these decisions were taken. c) Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by 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.		it has been verified that the land is legitimately owned by Serting Complex CU since 2007.. From the interviews, it can be concluded that there was no evidence of any land dispute at CU with their neighboring private oil palm estates and villagers	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.4	To ensure local food and water security,		it has been verified that the land is legitimately owned by	

	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.		Serting Complex CU since 2007.. From the interviews, it can be concluded that there was no evidence of any land dispute at CU with their neighboring private oil palm estates and villagers	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.5	Evidence is available that the affected communities and rights holders have had the option to access to information and advice that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands.		it has been verified that the land is legitimately owned by Serting Complex CU since 2007.. From the interviews, it can be concluded that there was no evidence of any land dispute at CU with their neighboring private oil palm estates and villagers	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.6	Evidence is available that the communities (or their representatives) gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator..		it has been verified that the land is legitimately owned by Serting Complex CU since 2007.. From the interviews, it can be concluded that there was no evidence of any land dispute at CU with their neighboring private oil palm estates and villagers	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.7	New lands will not be acquired for		it has been verified that the land is legitimately owned by	☒ Conform

	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.		Serting Complex CU since 2007.. From the interviews, it can be concluded that there was no evidence of any land dispute at CU with their neighboring private oil palm estates and villagers	☐ 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.		it has been verified that the land is legitimately owned by Serting Complex CU since 2007.. From the interviews, it can be concluded that there was no evidence of any land dispute at CU with their neighboring private oil palm estates and villagers	☒ 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.		it has been verified that the land is legitimately owned by Serting Complex CU since 2007.. From the interviews, it can be concluded that there was no evidence of any land dispute at CU with their neighboring private oil palm estates and villagers	☒ 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 Procedures Dispute and Resolution Procedures ", the procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established. However, there was no issue/case related to this indicator as verified by audit team during consultation with staff and workers at mill and visited estates	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.6.3	Evidence is available that equal opportunities are provided to both men and women to hold land titles for small holdings.		There were no small holdings scheme at the CU. The Fresh Fruit Bunches are supplied from CU owned estates and Contracted FFB suppliers.	☒ 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.		procedure for identifying legal, customary or user rights, and compensation process is incorporated in the Group Sustainability Policy established by the HQ. 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)
4.7.2 (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.		The *'Prosedur Menangani Aduan dan rungutan'"* at CU include Handling of Boundaries Disputes, calculating and distributing fair and gender-equal compensation (monetary or otherwise) are documented and available to affected parties Since there was no land dispute at CU at present, the requirement in this indicator does not apply to Nak CU	☒ 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.		It has been verified that the land is legitimately owned by CU. All the related documentation regarding the land acquisition was kept in HQ Office and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 4.8: The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that they have legal, customary, or user rights.				
4.8.1	Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC.		it has been verified that the land is legitimately owned by Serting Complex CU since 2007.. From the interviews, it can be concluded that there was no evidence of any land dispute at CU with their neighboring private oil palm estates and villagers	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.8.2 (C)	Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through		it has been verified that the land has been legitimately owned by Serting Complex CU since 2007. From the interviews, it can be concluded that there was no evidence of any land dispute at CU with their neighboring private oil palm estates and villagers	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	appropriate conflict resolution mechanisms.			☐ 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).		it has been verified that the land is legitimately owned by Serting Complex CU since 2007. From the interviews, it can be concluded that there was no evidence of any land dispute at CU with their neighboring private oil palm estates and villagers	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.8.4	For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable).		it has been verified that the land is legitimately owned by Serting Complex CU since 2007. From the interviews, it can be concluded that there was no evidence of any land dispute at CU with their neighboring private oil palm estates and villagers	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 5: Support Smallholder Inclusion
Criterion 5.1: The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.

5.1.1	Current and previous period prices paid for FFB are publicly available and accessible by smallholders.		Current and previous period prices paid for FFB are publicly available and accessible by smallholders. Sighted the previous and current price were updated by daily basis and was display at notice board near the weighbridge.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.2 (C)	Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.		Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders through Jawatan Kuasa Permuafakatan Produktiviti dan Kualiti (JPPK)	☒ 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.		At POM, fair FFB pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base. This was confirmed by the feedback from representatives of FFB suppliers	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

5.1.4 (C)	Evidence is available that all parties, including women and independent representative organisations assisting smallholders where requested, are involved in decision-making processes and understand the contracts. These include those involving finance, loans/credits, and repayments through FFB price reductions for replanting and or other support mechanisms where applicable.		At CU, there are records kept of parties, including women and independent representative organisations assisting smallholders involved in decision-making processes and understand the contracts. These include those involving finance, loans/credits, and repayments through FFB price reductions for replanting and or other support mechanisms where applicable	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe.		Interviews conducted with contractors and suppliers. Contractors representatives had confirmed their understanding of their rights and obligations under the contract. Both contractors confirmed the fairness of the terms of their contract, and payments are usually received within 7 to 10 days of invoice issuance	☒ 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.		These contractors interviewed confirmed that payments are made in a timely manner, namely within 7 to 10 days of invoice	☒ 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).		Weighbridge Calibration “Perakuan Penetuan Timbang dan Sukat”, weighbridge registration #C073051240, #0120498-6ML, #B829135380, date inspection on 16/01/2024 by Meteorology Department	☒ 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.		Serting Complexs CU supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders who holds the certificates, and who holds and sells the certified material. For the current practice CU has invited the nearby smallholder to training and meeting regarding MSPO and RSPO on date 19/02/2024, 21/03/2024, and 15/08/2024). CU has encouraged the smallholder to certify with RSPO, but smallholder don’t want to join due to financial constraint at the time of Audit, there were no Independent Smallholders with certification yet. The organized Scheme smallholders already certified with MSPO certification.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.9 (C)	The unit of certification has a grievance mechanism for smallholders and all grievances raised are dealt with in a timely manner.		A grievance mechanism which respects anonymity and protects complainants is in place at the CU as per the Grievances Process, Grievances Procedure ", and " Consultation and Grievances Communication Procedure Internal/External" and Land Dispute compensation and calculation procedure. As at to date there is no complaint by stakeholders	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains				
5.2.1	The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in RSPO certification.		Serting Complexs CU supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders who holds the certificates, and who holds and sells the certified material. For the current practice CU has invited the nearby smallholder to be training and meeting regarding MSPO and RSPO on date 19/12/2025, 21/11/2025, and 15/08/2025	☒ 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.		Serting Complexs CU supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders who holds the certificates, and who holds and sells the certified material. For the current practice CU has invited the nearby smallholder to be training and meeting regarding MSPO and RSPO on date 19/12/2025, 21/11/2025, and 15/08/2025	☒ 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..		Serting Complexs CU supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders who holds the certificates, and who holds and sells the certified material. For the current practice CU has invited the nearby smallholder to be training and meeting regarding MSPO and RSPO on date 19/12/2025, 21/11/2025, and 15/08/2025	☒ 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.		Serting Complexs CU supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders who holds the certificates, and who holds and sells the certified material. For the current practice CU has invited the nearby smallholder to be training and meeting regarding MSPO and RSPO on date 19/12/2025, 21/11/2025, and 15/08/2025	☒ 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.		Serting Complexs CU supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders who holds the certificates, and who holds and sells the certified material. For the current practice CU has invited the nearby smallholder to be training and meeting regarding MSPO and RSPO on date 19/12/2025, 21/11/2025, and 15/08/2025	☒ 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.		FGV have implemented Group Sustainability Policy Statement signed by Board of Director on 26/02/2024. The policy shall be guided by the commitments spelt out in the company were stated promoting variety and inclusion by providing equal opportunities and not tolerating any form of discrimination on the grounds of ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age. according to the statement, also will facilitate opportunities for advancement for their employees, especially women by removing barriers to progress and respecting reproductive and maternal rights. The	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			policy were communicated through the morning muster briefing to all workers and during stakeholder meeting	
6.1.2 (C)	Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against. Evidence includes migrant workers' non-payment of recruitment fees		Based on the reviewed documentation, including employment contracts, letters of offer, pay slips, housing allocations at worker quarters, and audit interviews, there is no evidence of discrimination against local and foreign workers, women, or local communities. Interviews with a sample of workers (male, female, local, and migrant) as well as members of local communities confirmed this finding. The sampled pay slips indicate that all workers receive the same daily rate of RM57.69 per day for the same work, regardless of gender, age, or nationality. Employment contracts and pay slips for the selected workers were reviewed in accordance with the indicators in section 6.2.1.	☒ 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		For requirement selection, the company has established the procedure and guidelines to hiring, access to training and promotion is based on the work performance, suitability and the leadership quality of the worker. These procedures are supported by clear flowcharts that outline the entire process from recruitment to termination. During the audit of 100 workers' files, it was observed that medical fitness is a criterion for job selection; however, this criterion is not discriminatory. Medical fitness ensures that workers are suitable for their roles, with registration cards indicating only "Fit for work" without specifying any illnesses	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6.1.4	Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women		Based on interviews with sampled female workers, there was no evidence that pregnancy tests are being conducted as a discriminatory measure. This policy reflects the company's commitment to non-discrimination and respect for workers' rights. In alignment with health and safety procedures, should a worker whose job involves contact with chemicals (e.g., sprayers or lab assistants) become pregnant, she would immediately be reassigned to an alternative job that does not involve contact with chemicals.	☒ 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 company introduced the Gender Committee Guidelines dated 21/10/2025 These updated guidelines provide clearer roles and responsibilities, a defined governance structure, and detailed programs for the Gender Representatives and the Gender Committee. The Gender Committee (GC) has been established at the level of each operating unit, with meetings and activities scheduled monthly. These meetings review progress, and recent meeting minutes were recorded	☒ 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		The equal opportunities policy is contained within the policy of Group Sustainability Policy Statement, which states that all employees shall be treated fairly in terms of recruitment, progression, terms and conditions of work regardless of race, caste, nationality, gender, physique, sexual orientation, union membership, political view, religion and age. The Policy of Group Sustainability and Quality Policy Statement was displayed on notice boards in both Bahasa Malaysia and English. Interviews were conducted with workers, including local female/male and male employees as well as foreign workers from India, Bangladesh, and Indonesia. All workers confirmed	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			that they receive equal pay for the same scope of work	
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.		The CU provides documentation of wages through monthly pay slips. Salaries are processed using a digital system, which can be accessed via the FGV app. This app enables workers to view their pay slips, monitor attendance and performance records, and transfer money to their families in their hometowns efficiently. Conditions of pay are contained in the workers' respective employment contracts. Labour laws, union and/or other collective agreements detailing payments and other conditions, was made available in the languages understood by the workers and explained to them by a management during induction.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.2 (C)	Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed, including work done by family members		Details of payments and conditions of employment are stated and documented in the employment contracts given to all workers. The contract contains terms related to duration, hours of work, overtime, annual/medical leave, public holiday, mutual termination, salary deductions, maternity entitlement, etc	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.3 (C)	There is evidence of legal compliance for regular working hours, deductions,		The CU has complied with legal requirements on regular working hours, deductions, overtime, sickness, holiday	☒ Conform

	overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements		entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements. The working hours as per contract agreement were, working hours at 45 hours per week. For overtime, it has been mutually agreed upon between the management and workers and met the legal requirements. Overtime will be offered when there is additional job, and no discrimination observed. Chief clerk interviewed during the audit also confirmed that workers with medical certificates are given a paid medical leave, and female workers are given 98 days paid maternity leave. Based on the memo dated 31/07/2024 regarding the exemption of overtime control for the workers involved, verification of payslips for December 2025, January 2026, and February 2026, as well as interview sessions with the utilities driver and hostel warden, confirmed that overtime was paid according to the actual hours worked. No limitations on overtime were identified. Overtime was carried out based on mutual agreement between management and the workers and complied with the applicable legal requirements. Overtime is offered only when additional work is required, and no discrimination was observed in its allocation. ***Therefore, the previous NCR is considered satisfactorily closed.***	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.4 (C)	The unit of certification provides adequate housing, sanitation facilities, water 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.		All local workers have been provided with housing, while foreign workers are accommodated in designated hostels. Each hostel is equipped with eight shower stalls and eight toilet cubicles. Water is supplied by Syarikat Air Pahang (PAIP) or Syarikat Air Negeri Sembilan (SAINS), while electricity is provided by Tenaga Nasional Berhad (TNB). The estate/POM is situated near a FELDA settlement, which offers various amenities, including a mosque, school, health clinic (klinik kesihatan), sundry shops, petrol station, and other	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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		essential services. Additionally, the management has taken the initiative to establish a surau at each operating unit. FGVPI Serting Complex introduced SUARA KAMI system. The system is the mechanism of housing damage complaint. So far from the interview session, there is no complaint regarding workers accommodation. All the issues have been rectified by management in a timely manner.	
6.2.5	The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.		FGVPI Serting Complex was able to demonstrate that efforts were made to improve workers' access to adequate, sufficient and affordable food. Apart from each operating unit having its own canteen and sundry near the workers' housing, workers were also allocated areas near their houses for vegetable cultivation. Observed during site visit, FGVPI Serting Complex is located adjacent to the Bahau town where access to adequate, sufficient and affordable food are available. Workers may get their food at nearby groceries or eateries. Based on site interview with sampled workers, there is no issue for them to get their food supply as the source of food is available at nearby estate and mill. Interviewed with the workers confirmed that they are easily access to adequate, sufficient and affordable foods.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.6	A DLW is paid to all workers, including those on piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours. PROCEDURAL NOTE: The RSPO Labour Task Force will prepare guidance on the		The CU provided a decent living wage for both local and foreign workers based on prevailing wages assessment methodology. It includes wage, paid leave, mandatory/medical, retirement benefits, donations service bonus, meals, housing, health, facilities, sports and recreation, education, creche, welfare, etc. In absence of DLW, the management conducted Prevailing Wage Assessment based on check-roll worker for period of July	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	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		2025. Review of pay slips found that the salary received complied with the Minimum Wage Order 2024 and the decent living wage set up by the group which local workers received wages with average of RM 2886.55 per workers and for foreign workers received wages with average of RM 2642.37 per workers at Serting Complex.	☐ Not Applicable (justification required)
6.2.7	Permanent, full-time employment is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal		Employment contracts detailing payments and conditions of employment available to the permanent workers employed as per samples sighted in indicator 6.2.1 above. No casual, temporary and day labour employed within all operating units within the CU	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.3: The unit of certification respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel				
6.3.1 (C)	A published statement recognising freedom of association and right to collective bargaining in national languages is available and is explained to all workers in languages that they understand, and is demonstrably implemented		Recognition of freedom of association is available in states commitment to respect freedom of association, respecting the rights of employees to form and join unions and bargain collectively. The company respects the rights of all personnel to form and join trade unions of their choice to bargain collectively and the workers have their freedom to join the NUPW/MAPA union.	☒ 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		The company has adopted Harmony Communication Committee known as JKH as a communication channel, involving representatives from various worker nationalities, the gender committee. These monthly meetings aim to gather feedback from workers on social, safety, environmental, and welfare-related issues. Feedback is documented in meeting minutes and tracked for resolution and action planning	☒ 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		Interview with workers representative from CU confirmed that they were independently elected as the JKH by all members among estates workers via an election without interference by the management.	☒ 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		The Group Sustainability Policy Statement signed by Board of Director on 26/02/2024 includes as below: We respect the rights of our employees, our workers in our operations and our communities through our commitments which include but are not limited to policy. Verification of workers master list confirmed that there is no child labour hired. For contractors, the abolishment of child labour & protecting the rights of children available in the SCOC, Group Sustainability Policy Statement dated 26/02/2024.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.4.2 (C)	There is evidence that minimum age requirements are met. Personnel files		There was no evidence that the estate and the mill at FGVPI Serting Complex has employed anyone below the age of 18	☒ Conform

	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		years. Auditor also verified through the contractors in the FGVPI Serting Complex and confirmed there was no contractor workers below the age of 18 years available in the estate and mill. This was verified by examining the master lists, personal file, contracts and payslip of each operating unit where details of the workers' IC numbers and dates of birth are available. Interviews with workers and staff, as well as observations made during field visits confirm that only those above 18 are employed. These documents were used to screen age of the workers when they applied for the job. Workers' employment files were sampled and reviewed	☐ 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 observations made, there was no evidence to suggest that any individuals below the age of 18 are employed at the estates. This was verified through the examination of employee master lists from each operating unit, which included workers' personal details and birthdates. Interviews with a representative sample of workers and staff, along with observations during field visits, further confirmed that all employees are over 18 years of age.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.4.4	The unit of certification demonstrates communication about its 'no child labour policy and the negative effects of child labour, and promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live		The management has communicated to the stakeholders through stakeholders' consultation dated 16/12/2024 regarding the Group Sustainability Policy Statement dated 26/02/2024 and emphasized that the risk of child labour to the stakeholders.	☒ 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 company has developed Group Sustainability Policy Statement dated 26/02/2024, where they create a working environment with zero tolerance for sexual harassment and abuse, and in which violence is never used to resolve issues or conflict. The policy was communicated to workers during morning briefings. Additionally, the CU has formed a Gender Committee responsible for organizing relevant activities and programs. The policy and the flowchart for handling social issues have been explained to all levels of the workforce during Gender Committee meetings. This ensures that everyone is informed about the procedures for addressing and resolving any issues related to sexual harassment, promoting a safe and respectful work environment	☒ 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		The CU has developed a Group Sustainability Policy Statement dated 26/02/2024, which provides protection of reproductive rights for all, especially women. The Labour Standard specifies that the company recognizes employees' rights to reproduction and reproductive health, including the right to make decisions regarding reproduction. The policy and procedure were also communicated to all levels of the workforce through Morning Muster, employee representatives, and the gender committee meeting. The policy grants employees the right to decide freely and responsibly about their family planning and to make decisions concerning reproduction free from discrimination, coercion, and violence	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6.5.3	Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified		As verified during on-site interview with relevant stakeholders, management of estate within the CU conducted the assessment in consultation with new mothers and taken actions to address their needs	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.5.4	Grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce.		The company has established the FGV App and the Suara Kami Helpline as grievance channels. According to the Group Grievance Management Procedure, effective from January 3, 2024, these serve as alternative, independent third-party grievance mechanisms for workers. They are accessible in multiple languages and offer various interfaces, including a toll-free number, SMS, and Facebook. The system ensures worker confidentiality unless personal details are required, in which case consent is sought by the system receiver. The grievance procedure, including the FGV App and Suara Kami Helpline, has been communicated to workers during morning briefings	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.6: Work is voluntary and specific labor policy and procedures are implemented.				
6.6.1 (C)	All work is voluntary and following are prohibited: • Retention of identity documents or passports • Payment of recruitment fees • Contract substitution • Involuntary overtime		Interviews with a representatives' sample of male foreign workers revealed several positive aspects of their employment conditions	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	• Lack of freedom of workers to resign • Penalty for termination of employment • Debt bondage • Withholding of wages			
6.6.2 (C)	Where temporary or migrant workers are employed, a specific labour policy and procedures are established and implemented		The specific labour policy and procedures was stated in the Group Sustainability Policy Statement can be easily access via https://www.fgvholdings.com/sustainability/policies-guidelines/, where they committed as below: ▪ Equality and Non-Discrimination ▪ Upholding Labour Standards ▪ Respecting Rights of Indigenous Peoples and Local Communities ▪ Health and Safety ▪ Preventing Harassment and Abuse ▪ Enhancing Livelihood ▪ Profitability and Efficient Use of Resources ▪ Obligation of Value Chain Partners All the foreign workers will be provided with induction training prior to work. Besides, they were provided with decent living condition and free from any discrimination	☒ 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		The respective mill and estate managers have been appointed as Chairman of the Safety and Health Committee, supported by designated OSH Coordinators across the FGVPI Serting Complex. At KS Serting Palm Oil Mill, the Chairman is Mohamad Ikhwan Bin Zakaria with Mohd Nasir Jamaludin appointed as OSH Coordinator. At Palong 19 Estate, the Chairman is Faizal Bin Fauzi with Mohd Fikri Bin Satar as OSH Coordinator. At Serting Hilir 08 Estate, the Chairman is Mohd Jaki Ab. Malek	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	issues raised are recorded		with Mohd Zamanee Embi as OSH Coordinator. At Palong 20 Estate, the Chairman is Nor Faisal Bin Abd Rashid with Mohd Nor Effendi Radzali as OSH Coordinator. At Palong 17 Estate, the Chairman is Mohammad Nasuha Ab Manan with Muhamad Ashry Bin Alwi as OSH Coordinator. At Palong 21 Estate, the Chairman is Sharin Bin Ab Hamid with Abdul Salam Jamaludin as OSH Coordinator. The auditor verified that regular Safety and Health Committee meetings were conducted at all operating units, with meeting minutes made available during the audit. The meetings consistently covered key occupational safety and health matters, including accident statistics and trend analysis, results of workplace inspections, safety performance reporting, programme updates, and other operational safety concerns. Sampled meeting records confirmed that meetings were held at both mill and estates within the Serting Complex, demonstrating ongoing monitoring and review of OSH performance and continuous improvement practices across the certified units.	☐ Not Applicable (justification required)
6.7.2	Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in the appropriate language of the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.		The Emergency Response Plan (ERP) for FGVPI Serting Complex was established under ERP Document No. FGV/FGVPM/II/IMS/15/013, Version 03 dated 11/01/2023, and FPI-PK-101 dated 01/12/2022. The ERP encompasses a comprehensive range of emergency scenarios, including spill response, fire incidents, workplace accidents, terrorist threats, pandemic situations, and other identified emergencies. An ERP team structure has been established for all operating units, with the organisation chart displayed and made accessible to employees. Emergency contact numbers, accident reporting procedures, evacuation routes, and assembly points were also clearly documented and displayed at strategic locations. Random interviews with mill and estate workers confirmed adequate awareness of emergency and accident procedures.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			ERP briefings were conducted regularly through weekly gatherings and ad-hoc sessions at workstations, with records maintained in operational logbooks. Emergency response training, including fire drills, firefighting exercises, and chemical spill response training, was conducted on an annual basis. Workers demonstrated satisfactory understanding of firefighting equipment usage and emergency response actions during interviews. First aid management was effectively implemented across the certified units, with first aid boxes provided at designated locations and managed by trained first aiders. Monitoring of first aid kits was conducted on a monthly basis. Training records confirmed continuous competency development for first aiders, and workers were aware of the location of first aid stations and responsible personnel. At KS Serting Palm Oil Mill, ERP procedures were reinforced through weekly briefings and on-the-job communication at operational areas. The latest fire drill was conducted on 20/02/2026. Accident procedures were established under FPI-PK-102 dated 01/12/2022. The mill maintained a total of seven trained first aiders, with valid certifications until 03 August 2028. Sampled competent first aiders included Mohd Rizani Bin Rameli, Abdul Naim Bin Amer, and Hairul Azziem Bin Abd Razak. Records further indicated submission of JKKP 7 reports, including 39 cases related to hearing loss monitoring, which were verified during the audit. At the estate level, ERP training was conducted across all sampled units, including Palong 19 (26/06/2025), Serting Hilir 08 (04/06/2025), Palong 20 (12/12/2025), Palong 21 (11/12/2025), and Palong 17 (21/11/2025). Each estate maintained trained first aiders with valid certifications issued by competent training providers. Sampled first aiders included representatives from all estates, confirming adequate coverage of emergency response capability. Review of accident records confirmed that JKKP 6 submissions and internal investigations were conducted where applicable. KS Serting Palm Oil Mill reported one recorded case in 2026,	

			while no accident cases were recorded at Palong 19, Palong 17, Palong 21, Palong 20, and Serting Hilir 08 during the same period.	
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.		The management has established Standard Operating Procedures (SOP) for chemical handling, including FPI-PK-036 (Mill), issued on 14/05/2022 (Revision 00), and FGVPM/L3/GPK-006, issued on 01/02/2020 (Revision 0). The auditor verified that the mill and estates provided appropriate Personal Protective Equipment (PPE) to all workers according to job requirements. The PPE provision was aligned with the recommendations of the Chemical Health Risk Assessment (CHRA), Noise Risk Assessment (NRA), Hazard Identification, Risk Assessment and Risk Control (HIRARC), and relevant Safe Work Procedures. All PPE was provided free of charge by the management, and issuance records were made available for verification. During field verification at the mill (Laboratory, Boiler Station, and Workshop) and at estate operations (spraying, harvesting, and manuring activities), it was observed that workers consistently wore the required PPE appropriate to their respective tasks. Worker interviews confirmed satisfactory awareness of the importance of PPE usage and compliance with safety requirements. The estates also maintained adequate hygiene facilities, including shower facilities in good working condition to allow workers to clean themselves prior to returning home. Interviews with workers confirmed awareness and practice of personal hygiene procedures after work activities. Periodic PPE inspections were conducted during morning muster sessions to ensure compliance with PPE requirements and proper usage among workers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.7.4	All workers are provided with medical care and covered by accident insurance. Costs incurred from work related incidents leading to injury or sickness are covered		The auditor verified that medical care and social security coverage are provided to all employees. Review of worker profile records confirmed that all employees, including local and foreign workers, are covered under accident insurance and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	in accordance with national law or by the unit of certification where national law does not offer protection		SOCSO/PERKESO (Pertubuhan Keselamatan Sosial) schemes. Verification of SOCSO contribution records (Form 8A – "Jadual Caruman") for the months of December 2025, January 2026, and February 2026 confirmed active employer contributions. The KS Serting Palm Oil Mill operates under employer code A3700034679K, while all sampled estates share employer code A3100053405V. Review of SOCSO claims for the year 2025 indicated that claims were duly recorded and managed across the operating units, with KS Serting reporting one claimant, Palong 19 one claimant, Palong 17 one claimant, Palong 21 six claimants, Palong 20 four claimants, and Serting Hilir 08 four claimants..	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics		Occupational injuries were recorded and monitored through Lost Time Accident (LTA) reporting using Form JKKP 8 for the year 2025. The auditor verified that all operating units submitted their reports to the Department of Occupational Safety and Health (DOSH) within the stipulated timeframe. At KS Serting Palm Oil Mill, JKKP 8 (Ref: JKKP 8/136123/2025) was submitted on 15/01/2026, recording total working hours of 249,480 with one accident reported in 2025. At Palong 19 Estate, JKKP 8 (Ref: JKKP 8/51002/2025) was submitted on 15/01/2026, recording 356,928 working hours and eight accidents. At Serting Hilir 08 Estate, JKKP 8 (Ref: JKKP 8/54285/2025) was submitted on 15/01/2025, recording 421,824 working hours and three accidents. At Palong 20 Estate, JKKP 8 (Ref: JKKP 8/36424/2025) was submitted on 20/01/2026, recording 426,816 working hours and nine accidents. At Palong 17 Estate, JKKP 8 (Ref: JKKP	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			8/30296/2025) was submitted on 19/01/2026, recording 454,272 working hours and three accidents. At Palong 21 Estate, JKKP 8 (Ref: JKKP 8/54619/2025) was submitted on 15/01/2026, recording 292,032 working hours and four accidents. All records were found to be properly maintained, submitted, and consistent with occupational safety 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.		FGV Serting Complex had established and documented a common IPM plan which was reviewed yearly by Each Estate The Integrated Pest Management had been implemented in FGV Serting Complex as part of compliance to the RSPO & MSPO P&C requirements. FGV Serting Complex group also has an Group Sustainable Policy to advocate issues related to good agricultural practices and environment protections their IPM plan and addressed to the individual estates. The estates had in place documented the IPM plan which covered monitoring of pest, control of pest population levels at below threshold levels by using cultural, biological, physical/mechanical and use of pesticides. The plan was guided by Planting Manual under pages, it was summarized in this compiled report.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		There was no evidence that species referenced in the Global Invasive Species Database and CABI.org are to be used in managed areas, as per site visited and as per the stakeholder consultation with relevant workers.	☒ 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]		Serting Complex complied to the strict Zero Burning Policy in Group Sustainability Policy dated 26 February 2024 and Sustainable Oil Palm Manual, under Replanting Operation. There was no evidence to show that fire had been used for preparing land for replanting in the 2025 replant visited in Palong 20 Estate during the audit and interview session.	☒ 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.		Justification of all pesticides used had been documented. The use of selective products that are specific to the targeted pest, weed or disease had been defined in Planting Manual and SOP. The Manual and SOP had included a chemical register list which indicated the purpose of usage (intended target), hazards signage, trade and generic names. All the Estates had maintained chemical registers and were up dated periodically.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.2 (C)	Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per ha and number of applications) are provided.		FGV Serting Complex continued to record areas where pesticides were used. Pesticides were used only when justified and as programmed. Records of pesticides used by area, quantity used, hectares applied, LD 50 and Ai/Ha were made available to auditors. Records were maintained in store issue chits, bin cards, program sheets, field cost books and progress reports.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.2.3 (C)	Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.		FGV Serting Complex continued to apply pesticides by proven methods that minimise risk and impacts. Application of pesticides was based on and guided by the following documents: a) CHRA b) MSDS/SDS supplied by the manufacturer c)Manual Ladang Sawit Lestari d)Safe work procedure Manual As part of the IPM plans, the quantity of pesticides required for various field conditions are documented and justified in Manual ladang Sawit Lestari in the chapters Weed Control & Selective Weeding and Calibration. The implementation in the field was consistent with the Planting Manual Sections and IPM Plan. In the implementation of the IPM plans the following practices were adopted by FGV Serting Complex. Established growth of beneficial plants (Cassia cobanensis, Antigonan leptopus and Tunera subulata) to attract natural predators and reduce use of insecticides. During the site visit the auditor observed notable quantity of beneficial plants been planted	☒ 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 in FGV Serting Complex except in immature and young fields, where prophylactic spraying using diluted cypermethrin are still practised for the Pest and Diseases management such as control of Rhinoceros Beetle as per SOP. FGV Serting Complex only used pesticides that were officially registered under the Pesticides Act 1974 (Act 149) and the relevant provision (Section 53A); and in accordance with USECHH Regulations 2000. From the review of the chemical	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			register, it was noted that all pesticides used are of Class II, III & IV. The use of paraquat had been banned in all estates in FGV Serting Complex since 2017.	
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.		During the audit, it was noted that FGV Serting Complex had not use chemicals categorized as World Health Organization (WHO) type 1A or 1B or listed by the Stockholm or Rotterdam Conventions. Except for Amine and Cypermethin which were Class II chemicals, all others were of Class III & IV. Paraquat had not be used since 10/07/2017 and was replaced by a systemic herbicide and glufosinate ammonium. All the all estates visited had maintained chemical registers for chemicals used and were updated	☒ 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		Records showed that pesticides were handled, used and applied by trained persons and as per the MSDS/SDS of the pesticide, FGV Plantations Berhad SOPs on Safety & Health. The staffs and workers such as the storekeepers,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they carry out.		sprayers, fertilizer and rat bait workers were trained and they had understood the hazards involved and how the chemicals should be used in a safe manner. The estates had a SOP for use of PPE during working. All workers involved in pesticide application were provided with appropriate PPE and replaced when damaged.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.7 (C)	Storage of all pesticides is in accordance with recognised best practices.		The storage of pesticides at FGV Serting Complex was found to be in compliance with the Occupational Safety and Health Act 1994 (Act 514) as well as in the Pesticides Act 1974 (Act 149) and Regulations. The chemical and fertiliser stores (with cemented floors and roofing) are locked & handled only by authorized personnel i.e. storekeeper. The stores in estate and mill were ventilated (equipped with exhaust fans). All the chemicals were arranged/segregated according to the type. During site visit in the estates i.e. chemical and fertilizer store, sighted relevant SDS were displayed. Adequate safety signage has been placed at both internal and external of the building. A proper premixing area with eye wash facilities and bathing area is available near to the chemical stores. The wastewater from the washing of empty chemical containers and PPE, and chemical mixing was pumped to a storage tank for reuse in chemical mixing. This is to avoid any contamination of chemicals onto the ground. Triple rinsing activities continued to be implemented for empty pesticide containers. The detailed procedure for this purpose is available in SOP for Scheduled Wastes Management and SOP for Triple Rinsing.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.2.8	All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.		The estate had established and maintained SOP tittle “Penggunaan Semula Bekas Racun Makhluk Perosak dan Beg Baja” FGVPM/L2/PAS-07 dated 23/1/2020. Sighted “ Rekod Bilasan 3 kali” updated by RSPO Assistant. For Serting Certification Unit, centralised scheduled waste store locate at Ladang Serting Hilir 8. (Special Approval by DOE).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.9 (C)	Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.		There was no evidence that aerial spraying was practiced in all sampled estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.10 (C)	Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.		<u>Ladang Palong 19</u> • Medical Surveillance conducted by Klinik Hazcare for 14 employees and all are found fit to work dated on 19/3/2025,21/4/2025,23/7/2025,4/11/2025, and 24/2/2026. • Sample workers been verified are Lalu Zainol, Raja Ram, Raja Mir and Rakesh. <u>Ladang Palong 17</u> • Medical Surveillance conducted by Klinik Hazcare for 20 employees and all are found fit to work dated on 03/09/2025,16/02/2026 and 14/02/2025. • Sample workers been verified are Alparisi, Sawaludin, Kamlesh Kumar, Sakir and Manoj Kumar. <u>Ladang Palong 21</u> • Medical Surveillance conducted by Klinik Hazcare for 15 employees and all are found fit to work dated on	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			04/07/2025 and 02/10/2026. • Sample workers been verified are Alfaj SK, Hendri Hartono, Imteyaj, Swarajit Paik and Safi Anganit. <u>Ladang Palong 20</u> • Medical Surveillance conducted by Klinik Hazcare for 22 employees and all are found fit to work dated 30/1/2026. Sample workers been verified are Ahmadi, Ali Hossen, Hendrawan, Rio Febrian and Suwandi. <u>Ladang Serting Hilir 08</u> Medical Surveillance conducted by Klinik Hazcare for 31 employees and all are found fit to work dated 20/3/2025,21/7/2025 and 22/10/2025. Sample workers been verified are Indrawan, Sudirman, Tajul Islam, Wirsan Agus Saputra and Raju Nishad.	
7.2.11 (C)	No work with pesticides is undertaken by persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions and they are offered alternative equivalent work.		The management has established the SOP on chemical handling and noted during interview with storekeeper and sprayers, the understanding on the prohibition of, person under age 18, pregnant or breastfeeding women or other people that have medical restrictions to handle chemicals is satisfactory. It is the responsibility of the workers to notify the employer on their conditions and the employer will issue offer other suitable works.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner				
7.3.1	A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.		The waste management and disposal plan were in place at the POM. It has been documented and implemented as required and is being carried out responsibly and satisfactorily. Segregation of wastes, i.e. general wastes and scheduled wastes was verified to be satisfactory practiced in the POM. Proper storage areas were identified for the storage of the recyclable wastes at the POM. Records on the usage and disposal were well recorded and documented at the POM. Appropriate secondary containment for the diesel skid tanks, chemical and scheduled waste storage areas was verified to be properly maintained at the POM. It was found that scheduled waste generated at the mill stored not more than 180 days. Last disposal was made on March 2026 and all the disposal was made by DOE licensed contractor named Rengkas Maju Sdn Bhd	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.3.2	Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.		Standard operating procedure for the handling of used chemicals classified as Scheduled Waste has been developed and adhered to accordingly. At the POM, the disposal of used chemicals and containers were done in accordance with their schedule on waste management as planned and according to the legal requirements. Stores for scheduled waste were inspected. The POM has a proper Scheduled Waste Store for storing scheduled waste until time of disposal by DOE authorized waste disposal contractor. Records of e-Consignments are in order. For domestic waste were collected and disposed at Tapak Perlupusan Sampah Senaling, Kuala Pilah	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.3.3	The unit of certification does not use open fire for waste disposal.		There was no evidence fire has been used for waste disposal	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 7.4: Practice maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.				
7.4.1	Good agriculture practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts.		FGV Serting Complex continued to implement the good agriculture practices as per Manual Ladang Sawit Lestari to ensure optimal and sustained yield, and complied with recommendations for the application of the fertilizer in Manuring – Mature Palms, EFB and POME Application and Oil Palm Manuring Recommendations 2025by FGV Agri Services Sdn. Bhd. • All the Estates in FGV Serting Complex continued to implement the good agriculture practices to maintain long-term soil fertility by annual application of fertilizers based on periodic foliar and soil analysis, biomass retention (pruned fronds left to decompose in the fields) and some EFB application. • Maintaining soil fertility was guided by its Manual Ladang Sawit Lestari • Fertilizers application, which was of paramount importance for maintenance of soil fertility, was carried based on the recommendation made by the FGV Agri Services Sdn. Bhd. Annual fertilizer recommendations were made based on annual foliar sampling. Soil sampling was carried out yearly consistence with foliar sampling.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.4.2	Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.		Fertilizer application, which was of paramount importance for maintenance of soil fertility, were carried out based on the recommendation made by the agronomist from FAS. Annual fertilizer recommendations were made based on annual foliar sampling and Soil Sampling	☒ 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.		All Estates continued to have a nutrient recycling strategy in place. Palm fronds were stacked in the fields to decompose and EFB applied. EFB was applied at 40 tons /Ha/year in single layers in plots between palms	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.4.4	Records of fertiliser inputs are maintained.		CU continued to monitor their fertilizer inputs as recommended by their agronomist. The records of the fertiliser inputs were maintained in the Fertilizer Application Record Books and the Bin Card.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 7.5: Practices minimise and control erosion and degradation of soils				
7.5.1 (C)	Maps identifying marginal and fragile soils, including steep terrain, are available.		Description of the soil characteristics such as texture, depth, drainage, parent material and key aspect for management was also available. The soil series in the all estates were classified as follows and was last updated on January 2022 by FGV Agri-Services Sdn Bhd	☒ 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.		The estates visited in the FGV Serting Complex continued to have a management strategy for planting on slopes in order to minimize and control erosion and degradation of soils. The plantings on slopes between 9 and 25 degrees was guided by: - Manual Ladang Sawit Lestari - Manual Penanaman Semula It was observed that practices to minimize and control erosion and degradation of soils were in place through proper stacking of fronds, EFB application, avoidance of blanket spraying, construction terraces, road maintenance and maintenance of soft vegetation in interlines. Cover crops were planted in the replants and in mature areas	☒ 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.		This compliance being specified in the following guidelines. "*This compliance being addressed in the "Group Sustainability Policy" stating the following among others – FGV Group shall implement Practices to minimize soil erosion and degradation*	☒ 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.		The FGV Serting Complex continued to demonstrate the long-term suitability of land for palm oil cultivation, and had conducted soil surveys identifying marginal and fragile soils, and terrain surveys including steep terrain, As mentioned under indicator 7.5.1 soil maps and topography maps were made available. There were no peat soils, marginal soils and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			fragile soils on All Estates. The soil and topography of the estates were taken into account in plans and operations.	☐ Not Applicable (justification required)
7.6.2	Extensive planting on marginal and fragile soils, is avoided, or, if necessary, done in accordance with the soil management plan for best practices.		Based on the soil maps provided and field visits there were no fragile and problem soils in all the estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure		Initial soil survey and topographic information were carried out by FGV Agri Services Sdn. Bhd on 2022 Topographic maps also were established during the soil survey assessment. The topographic information was provided and reviewed by the auditors	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.7: No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.				
7.7.1 (C)	There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas.		This is ***not applicable*** as there is no peat soil in all estates in the FGV Serting Complex as supported by the soil maps of respective estates.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

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

7.7.4 (C)	A documented water and ground cover management programme is in place.		This is ***not applicable*** as there is no peat soil in all estates in the FGV Serting Complex as supported by the soil maps of respective estates.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.5 (C)	For plantations planted on peat, drainability assessments are conducted following the RSPO Drainability Assessment Procedure, or other RSPO recognised methods, at least five years prior to replanting. The assessment result is used to set the time frame for future replanting, as well as for phasing out of oil palm cultivation at least 40 years, or two cycles, whichever is greater, before reaching the natural gravity drainability limit for peat. When oil palm is phased out, it is replaced with crops suitable for a higher water table (paludiculture) or rehabilitated with natural vegetation. PROCEDURAL NOTE: Full details of the RSPO Drainability Assessment Guidelines and related concepts and detailed actions are in the manual currently being fine-tuned/tested by PLWG. A final version should be approved by PLWG in January		This is ***not applicable*** as there is no peat soil in all estates in the FGV Serting Complex as supported by the soil maps of respective estates.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

	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 (2018)* and associated audit guidance.		This is ***not applicable*** as there is no peat soil in all estates in the FGV Serting Complex as supported by the soil maps of respective estates.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

7.7.7 (C)	All areas of unplanted and set-aside peatlands in the managed area (regardless of depth) are protected as “peatland conservation areas”; new drainage, road building and power lines by the unit of certification on peat soils is prohibited; peatlands are managed in accordance with the ‘RSPO BMPs for Management and Rehabilitation of Natural Vegetation Associated with Oil Palm Cultivation on Peat’, version2 (2018) and associated audit guidance.		This is ***not applicable*** as there is no peat soil in all estates in the FGV Serting Complex as supported by the soil maps of respective estates.	☐ 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		he Water Management Plans for the Palm Oil Mill (POM) and estates were reviewed in January 2026. Action plans had been identified and implemented accordingly. The Water Management Plan for the POM includes identification of water sources, treatment processes, monitoring of water usage, and record-keeping systems. The primary water source for the mill is Sungai Serting. For the estates, the Water Management Plans similarly include identification of water sources and monitoring of water usage and related management controls. At the POM, water quality monitoring of Sungai Serting is conducted on a monthly basis. The latest jar test and water quality analysis were conducted by the internal accredited laboratory (Makmal Analisa Bukit Goh) on 28/01/2026. Results confirmed compliance with Department of Environment (DOE) limits for all tested parameters, including pH, BOD, COD, turbidity, suspended solids, oil and grease, and ammonia nitrogen. Potable water for domestic use at the mill and estates is supplied by Syarikat Air Negeri Sembilan (SAINS), with usage	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			monitored by the respective estate and mill management. At Palong 19 Estate, water quality sampling conducted by FGV Analytical Laboratory on 10/06/2025 for replanting areas concluded that operational activities do not pollute nearby water sources (Sungai Anjung). At Serting Hilir 08 Estate, water quality monitoring conducted on 27/08/2024 indicated no evidence of pollution to Sungai Meng Phuang. At Palong 20 Estate, water quality sampling conducted on 14/08/2024 confirmed that operations do not impact Sungai Klai. At Palong 17 Estate, water quality monitoring conducted on 24/06/2025 confirmed no pollution impact to Sungai Palong. At Palong 21 Estate, no natural waterways were identified within the estate that could contribute to water pollution affecting surrounding communities. Overall, the auditor verified that water sourcing, monitoring, and quality control measures are effectively implemented across the mill and estates, with results demonstrating compliance and no evidence of operational pollution impacts on surrounding water bodies.	
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).		During site inspection at both estate riparian reserved at Ladang Palong 21 (Block 10), Serting Hilir 08 (Block 01), Palong 20 (Block 18 & Block 23) Palong 19 (Block 15) sighted water courses and wetlands was 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)	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.8.3	Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly		The mill operates under Effluent Discharge License No. 006048, valid until 30/06/2026, with an approved processing capacity of 60 MT/hour. The license permits treated effluent to be discharged for land irrigation purposes. Final discharge monitoring is conducted on a monthly basis, and review of	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	monitored.		analytical results confirmed that all parameters remained within the regulatory limit of 5000 mg/L BOD. Quarterly environmental reports are submitted to the Department of Environment (DOE) as required. For the fourth quarter of 2025, monitoring results indicated BOD levels ranging between 61–170 mg/L, which remained well within the permissible regulatory limit, demonstrating effective control and compliance of the effluent treatment system.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.8.4	Mill water use per tonne of FFB is monitored and recorded.		The mill processing water is sourced from a water catchment area adjacent to the mill complex. Water usage is monitored on a monthly basis and recorded in relation to Fresh Fruit Bunch (FFB) processed. Water consumption per MT of FFB was reviewed for the period 2022 to 2025 against the established baseline ratio of 1.30. Recorded usage showed values of 1.09 (2022), 1.22 (2023), 1.20 (2024), and 1.78 (2025). The increased water usage in 2025 was justified by management due to boiler cleaning activities conducted prior to inspection and higher mill utilisation during the reporting period. The mill has identified and implemented measures to optimise water use and reduce wastage, including deepening of the water catchment pond, regular inspection and repair of leakage points, conservation of rainwater into the catchment pond, systematic recording of water usage, and enlargement of inlet drains from the river to improve water capture efficiency.	☒ 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 usage of non-renewable energy, including diesel and electricity, is monitored on a monthly basis at the Palm Oil Mill (POM) and estates. Records of diesel consumption and crop processed (Fresh Fruit Bunches) are maintained and reviewed to assess energy efficiency and optimise resource utilisation.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			At the POM, diesel consumption per MT of FFB processed was recorded as 0.27 L/MT in 2024 and 0.37 L/MT in 2025, with corresponding diesel usage of 71,638 L and 98,582 L against crop processed of 304,910 MT and 270,000 MT respectively. At Palong 19 Estate, diesel usage per MT was 4.73 in 2024 and 4.10 in 2025, with total diesel consumption of 129,186.99 L and 93,042 L against crop processed of 27,272.65 MT and 22,651.01 MT. At Palong 17 Estate, diesel usage increased from 3.74 in 2024 to 4.70 in 2025, with diesel consumption of 213,073 L and 179,374 L against crop processed of 56,929 MT and 38,001.14 MT. At Palong 21 Estate, diesel usage decreased from 2.90 in 2024 to 2.10 in 2025, with diesel consumption of 8,003.35 L and 53,828.83 L against crop processed of 27,223.68 MT and 25,649.68 MT. At Palong 20 Estate, diesel usage improved from 2.30 in 2024 to 1.18 in 2025, with diesel consumption of 8,185 L and 43,157.25 L against crop processed of 34,481.16 MT and 36,563.71 MT. At Serting Hilir 08 Estate, diesel usage increased from 3.67 in 2024 to 4.51 in 2025, with diesel consumption of 88,661 L and 119,071 L against crop processed of 24,142.96 MT and 26,394.4 MT. Overall, records reviewed confirmed that energy consumption data is systematically maintained, monitored, and utilised for performance comparison and continuous improvement of non-renewable energy efficiency across the mill and estates.	☐ Not Applicable (justification required)
Criterion 7.10: Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions				

7.10.1 (C)	GHG emissions are identified and assessed for the unit of certification. Plans to reduce or minimise them are implemented, monitored through the Palm GHG calculator and publicly reported.		The organization had established “Pelan Mengurangkan Pencemaran Diesel” and “ Pengenalpastian Aspek dan Penilaian Impek” which include plan to reduce and minimise emissions. GHG had been monitored through Palm GHG calculator and submitted on 09/03/2026.	☒ 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 estate has established and maintained an Environmental Management Plan (“Pelan Pengurusan Alam Sekitar”) to mitigate identified environmental impacts, including water pollution from leachate, land pollution from used chemical containers, and other significant environmental aspects. At the Palm Oil Mill (POM), the disposal of used chemicals and containers is managed in accordance with the scheduled waste management plan and applicable legal requirements. The scheduled waste store was verified during the audit and found to be properly designed and maintained for temporary storage pending disposal by DOE-licensed waste contractors. e-Consignment records were reviewed and found to be properly	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			maintained and in compliance with regulatory requirements. Domestic waste management is implemented across the operating units through designated landfill sites. At the mill, domestic waste is disposed of at Tapak Pelupusan Sampah Senaling, Kuala Pilah. At estate level, domestic waste is disposed at designated internal landfill areas, with collection conducted approximately three times per week. At Tembangau 19 and 17, waste is disposed at Felda 19 (Block 08 – PM 08LB); at Serting Hilir 08 at PM 2010N Block 19; at Palong 21 at Block 12; and at Palong 20 at PM01M Block 25. Training on waste management and food waste handling was conducted by the Assistant Manager during muster sessions for all employees to enhance awareness and improve waste handling practices. In addition, washing bay facilities were upgraded accordingly to strengthen environmental control measures. Based on verification of implemented corrective actions and improvement measures, the previously raised Major NCR RMN 01 was confirmed as satisfactorily closed.	

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.		Serting Complex complied to the strict Zero Burning Policy in Group Sustainability Policy dated 26/02/2024 version 5.0 and Sustainable Oil Palm Manual, under Replanting Operation. There was no evidence to show that fire had been used for preparing land for replanting in the 2025 replant visited in Palong 20 & 21) during the audit and interview session.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.11.2	The unit of certification establishes fire prevention and control measures for the areas directly managed by the unit of certification.		The unit of certification has established an Emergency Response Team (ERT) for year 2026 lead by Estate Manager to handle all the emergency case included fire control in the estates and mill.	☒ 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.		Stakeholder engagement activities have been conducted at all operating units through formal stakeholder meetings and ongoing communication with relevant external parties. At KS Serting Palm Oil Mill, stakeholder engagement was conducted during the stakeholder meeting held on 28/08/2025. At Palong 19 and Palong 17 Estates, stakeholder engagement was conducted during the stakeholder meeting held on 19/01/2026, with participation and interaction involving adjacent stakeholders including FGV Tembangau 08, Kampung Pos Iskandar, and contractors. At Serting Hilir 08 Estate, stakeholder engagement was conducted during the stakeholder meeting held on 26/08/2025,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			with engagement activities involving adjacent stakeholders such as FGV Serting Hilir 09, Serting Hilir Palm Oil Mill, Ladang Perlating Jerneh, Felda Serting Hilir 6/7, and others. At Palong 20 and Palong 21 Estates, stakeholder engagement was conducted during the stakeholder meeting held on 12/08/2025, with participation from adjacent stakeholders including FGV Palong 21, contractors, BOMBA Jempol, and local community representatives such as the village head. Overall, evidence reviewed confirmed that stakeholder engagement is actively conducted and maintained through structured meetings and continuous interaction with relevant internal and external stakeholders.	

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.		Not applicable since FGV Serting complex doesn't have a new Land clearing since November 2005.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.12.2 (C)	HCVs, HCS forests and other conservation areas are identified as follows: a) For existing plantations with an HCV assessment conducted by an RSPO-approved assessor and no new land clearing after 15 November 2018, the current HCV assessment of those plantations remains valid.		The report of "Laporan Penilaian Nilai Konservasi Tinggi (HCV) & Biodiversiti Komplek Serting'' is available and prepared by the 'Bahagian Kelestarian Kumpulan FGV Holding Berhad'. The report was completed in July 2024 had covered all the Potential High Conservation Value (HCV) within and adjacent to the CU. The HCV assessment had identified 'based on data analysis, observations, and interviews with the involved stakeholders, it was found that Sg. Tembangau has HCV 1, HCV 3, and HCV 4 values since it flows into a sensitive area, namely H.S Tasek Bera. Additionally, the buffer zone of Sg. Tembangau within the FGVPM plantation frequently experiences flooding, making it an uneconomical area. As a result, this area has been removed from the productive zone and designated as an HCV area covering 319.20 hectares. Given its large size, this HCV area also has the potential to serve as a habitat or roaming area for wildlife and RTE species. Furthermore, Sg. Tembangau, Sg. Serting, and Sg. Palong have the potential to be classified as HCV 5, as the surrounding communities, particularly the Orang Asli, rely on these rivers as a source of protein, such as fish. For clean water supply around the Serting Complex, the Negeri Sembilan Water Company (SAINS) and Pahang Water	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Management Berhad (PAIP) provide clean water to the surrounding areas, including nearby Orang Asli villages. No rivers within the Serting Complex have been identified as containing water treatment plants.	
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.		Auditors has verified through checking through www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to all estates. Based on the audit findings, it was confirmed that no land clearing at FGV Serting Hilir since Nov 2005	☒ 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		Not Applicable for MYNI	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

	balance between conservation and development. This procedure will also cover planting on previous or abandoned agricultural land / plantations. All other P&C requirements apply, including FPIC and HCV requirements.			
7.12.4 (C)	Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An integrated management plan to protect and/or enhance HCVs, HCS forests, peatland and other conservation areas is developed, implemented and adapted where necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan is developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).		The Biodiversity Team had identified the HCVs available within and surrounding its area. A management plan has also been recommended by the Assessor in the HCV Assessment. Sighted The HCV Management Plan also has been updated after stakeholder consultatrion during External stakeholder meeting on date 19/1/26 (Palong 17 & Palong 19), 12/8/25 (Palong 21 & Palong 20), FGV Serting Hilir 08 on 26/8/25. . Sighted : • Palong 21 has updated the assessment plan on : 3/1/26 • Palong 20 has updated the assessment plan on: 27/1/26 • Palong 17 has updated the assessment on : 3/1/26 • Palong 19 has updated the assessment on : 7/1/26 • Serting Hilir 08 has updated the assessment plan on : 9/3/26 Therefore Past NCR has been successfully closed.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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		HCV Assessment has been done on July 2024, but no rights of local communities have been identified in HCV areas. Thus, this indicator was not applicable	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	through FPIC, encouraging their involvement in the maintenance and management of these conservation areas.			☐ Not Applicable (justification required)
7.12.6	All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species.		Although there was no RTE species found in the CU, FGV Serting Hilir still conduct programme to regularly educate the workforce about the status of RTE species in Malaysia. FGV Serting also still established their own disciplinary measures if any of their staff or workers found to capture, harm, collect or kill the RTE species. If found any activities to capture, harm, collect or kill RTE species, the estate will make a report to the Wildlife Department immediately.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.12.7	The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan.		FGV Palong 19 has conducted an on-going monitoring of their RTE on 23/2/26, 27/11/25, 25/9/25. Only *Sus Scrofa*, Long Tail - Macaque and Jungle fowl was sighted same with FGV Palong 17 the monitoring was done on 17/2/26, 15/1/26, 13/11/25 and 4/12/25. Serting Hilir 08 on date 20/1/26, 14/1/26, 4/12/25, 9/12/25. Palong 20 monitoring 3/3/26, 18/12/25, 13/9/25, 24/9/25, 23/9/25. Palong 21 has conduct on going monitoring of RTE on 2/3/26, 17/12/25, 26/11/25, 16/10/25, 5/8/25 and wtc. No RTE species were found within the estate area. Only common species such Monitor lizard, turtle, jungle fowl, watercock bird, python. No RTE species were found within the estate area.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Noted the CU had continued to implement planned actions such as awareness to the staffs and public on enhancing biodiversity, posting of relevant information in the FGV webpage and erection of signage at strategically locations. The outcomes of monitoring will be feedback into next year's action plan.	
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.		Auditors has verified through checking through www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to all estates. Based on the audit findings, it was confirmed that no land clearing at FGV Serting Hilir since Nov 2005	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6. Summary of Audit Findings

Summary of nonconformities and opportunities for improvement under the RSPO Principles & Criteria				
Principle	**Major**	**Minor**	**Opportunities for Improvement**	**Total No Findings**
Principle 1: Behave Ethically and Transparently				
Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.				
Principle 3: Optimise productivity, efficiency, positive impacts and resilience *(Includes IP and/or MB Module)*	3.8.1	3.3.2		**2**
Principle 4: Respect Community and Human Rights and Deliver Benefits				
Principle 5: Support Smallholder Inclusion				
Principle 6: Respect Workers Rights and Conditions				
Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment				
Certification Systems Document				
Total	**1**	**1**		**2**

7. Nonconformity(ies) Issue in this Audit

Indicator Number	3.3.2
Nonconformity Number	RMN 01
Nonconformity Category	☐ Major Nonconformity ☒ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	13/03/2026
Nonconformity Issued To *(when more than one site/member)*: FGVPM Palong 17 , FGVPM Palong 20 & FGVPM Palong 21	
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 2019
Nonconformity Statement: The checking mechanism by organization implementation of procedure not effective.	
Evidence: Sighted during site visit and documentation review as per below: a.Procedure FGVPM/L3/GPK-016 version 2 dated 4/3/2022 (Pengangkutan Pekerja) not fully adhere by Ladang Palong 17. - Interviewed with workers informed that transportation was not adequate for internal commuting. b.Procedure FGVPM/L3/GPK-005 version 0 dated 1/2/2020 (Keselamatan Stor Ladang) not fully adhere by Ladang Palong 17. - Sighted building structure on the back side of chemical store had been affected by land movement. c.Procedure FGVPM/L3/GPK-036 version 0 dated 22/3/2021 (Pengurusan Peralatan Tajam) not fully adhere by Ladang Palong 20. - Site visit spotted unattended sickle left without safety cover. d.Procedure FGVPM/L2/PAS-04, date 23/01/2020 not fully adhere by Ladang Palong 21. - Site visit found that landfill are located near natural waterways.	
Root Cause Analysis	The existing mechanism established to verify the implementation of operational procedures was not effectively implemented and monitored at the estate level. Personnel responsible for inspections and supervisory activities did not consistently verify compliance with the relevant procedures, resulting in non-conformities remaining undetected and unaddressed. In addition, the findings from routine inspections were not adequately escalated and tracked to ensure timely corrective actions.
Correction(s)	**Palong 17** • Transportation frequency for workers has been reviewed and rescheduled to improve adequacy for internal commuting.

	• The affected area behind the chemical store has been barricaded and access restricted to prevent safety risks. • Temporary repair and stabilization measures have been implemented while awaiting permanent rectification works. • Budget requisition has been submitted for additional worker transportation and permanent maintenance works at the affected area. **Palong 20** • Immediate instructions were issued to all harvesters to ensure sickles are fitted with safety covers when not in use. • A field inspection was conducted, and all unattended sharp tools were secured in accordance with the established procedure. **Palong 21** • Disposal activities at the existing landfill site were immediately ceased. • Temporary controls have been implemented, including restricting further waste disposal and initiating plans for relocation of the landfill site.
Corrective Action Implemented *(including any evidence submitted)*	**Palong 17** • Estate management shall strengthen monitoring of worker transportation arrangements through periodic reviews and documented inspections to ensure compliance with Procedure FGVPM/L3/GPK-016. • Workplace inspections shall include specific checks on infrastructure integrity and safety conditions around the chemical store. Findings shall be recorded, tracked and verified for closure by the responsible person. **Palong 20** • Refresher training on the management of sharp tools and compliance with Procedure FGVPM/L3/GPK-036 has been conducted for all harvesters and supervisors. • Mandore and field supervisors shall conduct and document routine inspections before, during and after work activities to verify compliance with sharp tool safety requirements. **Palong 21** • The landfill will be permanently relocated to Block 13 PM01F, a location that has been assessed as suitable and sufficiently distant from natural waterways, residential areas and forest boundaries. • Environmental inspections shall be strengthened to verify compliance with waste management requirements and ensure that future disposal sites are established in accordance with approved procedures and environmental criteria.
Date of Response	06/04/2026

Audit Team Conclusion *(including any evidence reviewed)*	Corrective action Plan Accepted, The effectiveness of the CAP will be verify during next assessment.
Status of Nonconformity	☐ Closed ☒ Open
Date of Closure:	NA

Indicator Number	3.8.11
Nonconformity Number	MZK 01 2026
Nonconformity Category	☒ Major Nonconformity ☐ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	13/03/2026
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 2019
Nonconformity Statement: A new contractor was used for the physical handling of RSPO certified oil palm products at Kilang Sawit Serting. However, the mill failed to inform its Certification Body (CB) in advance of the names and contact details of the new contractor prior to the conduct of the next audit, as required under this indicator	
Evidence: During the assessment, it was found that FGV Transport Services Sdn. Bhd., appointed as the transporter for CPO and PK by Kilang Sawit Serting, had engaged three outsourced transporters, namely SYL Transport Sdn. Bhd., Syarikat Sebayu Edaran Sdn. Bhd., and Transdell Services Sdn. Bhd. for the physical handling of RSPO certified oil palm products. However, Kilang Kelapa Sawit and its Certification Body (CB) were not informed in advance regarding the names and contact details of these contractors, as required prior to the Audit.	
Root Cause Analysis	There was no designated personnel at the mill level responsible for notifying the Complex Serting PIC regarding the appointment of additional sub-transporters engaged for the physical handling of RSPO certified products

Correction(s)	The mill has informed the designated PIC of the additional sub-transporters assigned for the transportation of RSPO certified products. In addition, an awareness and training session was conducted on 7 May 2026 to ensure that relevant personnel understand the requirement to notify the Certification Body of any new contractors involved in the physical handling of RSPO certified products.
Corrective Action Implemented *(including any evidence submitted)*	The mill has formally appointed responsible personnel to notify and update the Complex Serting PIC on any appointment of new transporters or sub-transporters involved in the physical handling of RSPO certified products prior to any audit. An appointment letter dated 6 May 2026 was sighted, which clearly defines the responsibilities and job scope of the appointed personnel, including ensuring timely communication of contractor information to the Certification Body (SIRIM) through the designated PIC. To reinforce the implementation of this requirement, a training session was conducted on 7 May 2026 for the relevant personnel on the procedure for managing and communicating changes involving transporters and sub-transporters.
Date of Response	06/04/2026
Audit Team Conclusion *(including any evidence reviewed)*	During the verification of evidence submitted, the auditor has reviewed that records the mill had informed the designated Complex Serting PIC regarding the additional sub-transporters engaged for the transportation of RSPO certified products. Evidence reviewed showed that an awareness and training session was conducted on 07/05/2026 to ensure relevant personnel understood the requirement to notify the Certification Body of any new contractors or sub-contractors involved in the physical handling of RSPO certified products. Further verification confirmed that the mill had formally appointed responsible personnel through an appointment letter dated 06/05/2026, with clearly defined responsibilities to notify and update the Complex Serting PIC on any appointment of new transporters or sub-transporters prior to audits. The appointed personnel were also trained on the procedure for managing and communicating changes involving transporters and sub-transporters to ensure compliance with RSPO Supply Chain Certification requirements. Based on the evidence reviewed, the root cause has been adequately addressed and measures have been implemented to prevent recurrence. It can be conluded that Major NCR MZK 01 2026 was closed.
Status of Nonconformity	☒ Closed ☐ Open
Date of Closure:	11/06/2026

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

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

Add tables as necessary

9. Status of Nonconformities Previously Identified and Opportunity for Improvement

Indicator No	Nonconformity No	Evidence Observed / Nonconformity Raised	Auditee Response Correction / Corrective Action	Verification of Correction/ Corrective Action	Conclusion /Status
7.10.3	RMN 01	**Nonconformity Statement:** Company plans (waste & pollution) were not fully implemented. **Evidence:** • Site visit and interviewed with workers at FGVPM Palong 19 PM00LA, PM 00LB and PM00LC observed food waste was left unattended and informed by workers, no waste bin available at field. • Site visit at FGVPM Tembangau 6, FGVPM Serting Hilir 08, FGVPM Palong 20 & FGVPM Palong 18, sighted existing washing bay were not constructed with adequate oil trap.	Root Cause Analysis 1) Lack of awareness on littering practices among workers and no monitoring on waste management by the mandor. 2) The existing washing bay design was constructed without considering the needs for an oil trap. Correction(s) 1) Cleaning up the affected area. 2) All estate with washing bay to install the oil trap based on specification with approvals from technic staff. Corrective Action Implemented (including any evidence submitted) 1) Awareness briefing on waste disposal practices to be conducted during the roll call to all workers. 2) The management make periodic monitoring on waste	Domestic waste management is implemented across the operating units through designated landfill sites. At the mill, domestic waste is disposed of at Tapak Pelupusan Sampah Senaling, Kuala Pilah. At estate level, domestic waste is disposed at designated internal landfill areas, with collection conducted approximately three times per week. At Tembangau 19 and 17, waste is disposed at Felda 19 (Block 08 – PM 08LB); at Serting Hilir 08 at PM 2010N Block 19; at Palong 21 at Block 12; and at Palong 20 at PM01M Block 25.	**Closed**

			management during the employee's break time. 3) The washing bay is included as part of the monitoring done during the workplace inspection.	Training on waste management and food waste handling was conducted by the Assistant Manager during muster sessions for all employees to enhance awareness and improve waste handling practices. In addition, washing bay facilities were upgraded accordingly to strengthen environmental control measures. Based on verification of implemented corrective actions and improvement measures, the previously raised Major NCR RMN 01 was confirmed as satisfactorily closed.	
5.5.2 (d)	RAR 01 2025	**Nonconformity Statement:** there are isolated lapses in the implementation of a time bound plan related to year of certification proposed. Evidence: There were lapses in the implementation of the Time-Bound	Root Cause Analysis: Lapses identify in the TBP are due to the longer time taken in resolving the discrepancies of data found during the liability disclosure checking by the RSPO secretariat. Correction(s)	During the ASA 1 assessment, the Lead Auditor verified evidence that the Time Bound Plan (TBP) submission had been made to RSPO and was approved on 07/04/2025. The TBP approval is valid until	**Closed**

		Plan (TBP) approved by the RSPO on 20/03/2024. The plan outlines the revision of the TBP to transition the uncertified management unit to certified status in the proposed year 2024	FGV (Group Sustainability Division) to revise the TBP and request for a new TBP approval from the RSPO Corrective Action Implemented (including any evidence submitted) TBP revision will be monitored on annual basis and extension approval to be obtained earlier before the dateline.	2026. Based on the verified evidence of approval and continued validity of the TBP, the previously raised nonconformity was confirmed as satisfactorily addressed and is therefore considered closed.	
6.2.3	RAR 02 2025	Nonconformity Statement: There is evidence of legal noncompliance with the Employment Act regarding overtime payment. Evidence: At Palong 19 Estate, based on the verification of pay slips, punch card and “Borang Permohonan Kerja Lebih Masa (KLM), Kerja Hari Cuti Rehat (KCR), dan Kerja Hari Cuti Pelepasan Am (KCA)". it was noted that there was noncompliance in the recording and payment of overtime for the driver Month 11: •OT recorded in pay slip: 69 hours. •Approved in "Borang Permohonan Kerja Lebih Masa (KLM), Kerja Hari Cuti Rehat (KCR), dan Kerja Hari Cuti	Root Cause Analysis: The driver, supervisor and keypuncher lack of understanding on the correct overtime procedure resulting error in recording and verifying the overtime hours in the overtime request form and overtime hours being key-in in the check roll data entry. Correction Estate management to verify, calculate and compensate the amount that need to be paid to the affected workers. Corrective Action Implemented • A briefing on the overtime procedure will be conducted by HR wilayah to all staff and workers in the estate. • The overtime request form will be verified by the	Based on the memo dated 31/07/2024 regarding the exemption of overtime control for the workers involved, verification of payslips for December 2025, January 2026, and February 2026, as well as interview sessions with the utilities driver and hostel warden, confirmed that overtime was paid according to the actual hours worked. No limitations on overtime were identified. Overtime was carried out based on mutual agreement between management and the workers and complied with the applicable legal	**Closed**

		Pelepasan Am (KCA)": 69 ½ hours. •The approved OT is 69 ½ hours, but only 69 hours were recorded in the payslip. Month 10: •OT recorded in payslip: 43 hours. •Approved in "Borang Permohonan Kerja Lebih Masa (KLM), Kerja Hari Cuti Rehat (KCR), dan Kerja Hari Cuti Pelepasan Am (KCA)": 45 ½ hours. •15/10/2024: Clock-out at 17:36 (1 hour OT), but no OT recorded in Borang Permohonan Kerja Lebih Masa (KLM), Kerja Hari Cuti Rehat (KCR), dan Kerja Hari Cuti Pelepasan Am (KCA)". •23/10/2024: Punch card shows clock-out at 22:53 for transporting workers to KLIA (6 hours OT), but only 1 hour recorded and approved in the “Borang Permohonan Kerja Lebih Masa (KLM), Kerja Hari Cuti Rehat (KCR), dan Kerja Hari Cuti Pelepasan Am (KCA)". Month 9: •29/09/2024: Clock-out at 22:57 for transporting a worker to Kuala Pilah Hospital (6 hours OT), but only 1 hour was recorded and approved in the “Borang Permohonan Kerja Lebih Masa	management on monthly basis before payment is being made.	requirements. Overtime is offered only when additional work is required, and no discrimination was observed in its allocation. Therefore, the previous NCR is considered satisfactorily closed.	

		(KLM), Kerja Hari Cuti Rehat (KCR), dan Kerja Hari Cuti Pelepasan Am (KCA)".			
3.6.1	RAR 03 2025	Nonconformity Statement: The H&S mitigation plan was not implemented. Evidence: During an interview with the substituted tractor mini grabber driver was noted that the driver was a new worker with no prior experience in driving the tractor and had only been trained by a colleague, Furthermore, during an interview with a group of harvesters also confirmed that they were being transported to the workplace using that tractor mini grabber. This was not implemented as per CU H&S mitigation plan	Root Cause Analysis Inadequate enforcement of the H&S plan, including monitoring of the vehicle use to transport workers to the workplace and operator qualifications. Correction(s) 1) Ensure all tractor drivers are verified for competence and that the supervisor confirms training certifications before assigning any driver. 2) Cease using the tractor mini grabber for transporting workers until an alternative, appropriate transport method is implemented. Corrective Action Implemented (including any evidence submitted) 1) Review the H&S mitigation plan to ensure all potential hazards related to machinery operation, worker transport, and personnel qualifications are clearly outlined. 2) The H&S mitigation plan is communicated to all workers.	During this 2026 assessment, the auditor verified evidence at all sampled estates confirming that competency and safety training for tractor and mini grab drivers had been conducted as part of the corrective actions implemented. Training records were sighted at Palong 17 (13/01/2026), Palong 19 (07/12/2025), Palong 20 (04/01/2026), Palong 21 (03/01/2026), and Serting Hilir 08 (17/01/2026), demonstrating systematic coverage of relevant operators across the Certified Unit. In addition, the Workplace Inspection Checklists and the OSH Management Plan 2026 were reviewed and confirmed to include monitoring requirements for tractor driver licensing and	**Closed**

				competency training as part of ongoing operational control measures. These provisions further strengthen the implementation of risk controls related to safe vehicle and equipment operation.Based on the evidence of implemented corrective actions, verified training delivery, and established monitoring mechanisms, Major NCR RAR 03/2025 was verified as effectively addressed and successfully closed.	
2.2.2	MZK 01 2025	Nonconformity Statement: The Contractor/Third Party did not demonstrate compliance with the applicable legal requirements. Evidence: During the site inspection at FGV Tembangau 06, the Sundry Shop, known as Sri Wajasa Tembangau Jaya, was found to be storing more than 20 liquefied petroleum gas (LPG) cylinders without adhering to specific safety requirements. This included a lack of the necessary infrastructure, equipment, and safety measures. Furthermore,	Root Cause Analysis There is no monitoring done by the estate management on the license & permit validity owns by the shopkeeper. Correction(s) 1) Estate management to issue a memo to the shopkeeper to stop selling the LPG gas until the permit is renewed. 2) Shopkeeper to apply for a permit renewal from KPDNKK soonest.	during this 2026 assessment, the auditor verified that Sri Wajasa Tembangau Jaya had obtained a valid licence for the storage of LPG gas (Licence No. GR06001658) issued by KPDNKK, authorising the storage of up to 420 kg of LPG. The licence was valid until 17 April 2028. Site verification confirmed compliance with the licensing requirements. Based on	**Closed**

		there were no records indicating any training related to the handling and storage of LPG. While the shop has obtained a sales license from Majlis Daerah Bera, it currently lacks the required permissions or license from KPDNKK.	Corrective Action Implemented (including any evidence submitted) Copies of the related permit from the sundry shop will be collected and kept in the estate office for validity monitoring purposes.	the evidence reviewed, Minor NCR MZK 01/2024 was verified as effectively implemented and successfully closed.	
7.12.4	MZK 02 2025	Nonconformity Statement: The HCV Management Plan was not developed, implemented and adapted where necessary. and contains monitoring requirements Evidence: During the document review at all estates within the FGV Serting Complex, the auditor found that none of the HCV Management Plans were available. Instead, there were only copies of recommendations from the HCV Assessor and from the FGV SOP, which were not comprehensive. These documents did not specify who was responsible for implementing the plans, lacked a timeline for completion, and did not include a section to indicate whether the plans had been completed or not	Root Cause Analysis The development of the HCV management plan was not briefed to the relevant personnel at the estate level resulting in different formatting used in each estate. Correction(s) Estate to prepare the HCV management plan using the correct format. Corrective Action Implemented (including any evidence submitted) The HCV Management Plan will be discussed with all management teams in the estate (manager, assistant manager, supervisor, mandore) and monitoring of the HCV management plan will be done as per timeline stated in the plan.	The Biodiversity Team had identified the HCVs available within and surrounding its area. A management plan has also been recommended by the Assessor in the HCV Assessment. Sighted The HCV Management Plan also has been updated after stakeholder consultatrion during External stakeholder meeting on date 19/1/26 (Palong 17 & Palong 19), 12/8/25 (Palong 21 & Palong 20), FGV Serting Hilir 08 on 26/8/25. . Sighted : • Palong 21 has updated the assessment plan on : 3/1/26 • Palong 20 has updated the assessment plan on: 27/1/26	**Closed**

				• Palong 17 has updated the assessment on : 3/1/26 • Palong 19 has updated the assessment on : 7/1/26 • Serting Hilir 08 has updated the assessment plan on : 9/3/26 Therefore Past NCR has been successfully closed.	

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

10. Stakeholder Consultation Process

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

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

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

10.1 For Audit Report

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

10.2 For Public Summary Report

No	Consulted Stakeholders *Name of Stakeholders*	Date of Consultation/ Comment Received	Method of Consultation/Comment received	Feedback/Comments/Issue Raised Received from Stakeholders	CB's Responses
1	Felda Raja Alias 02 (Local community)	9 March 2026	Onsite	Generally, the villagers / settlers have no issue., all issues highlighted before has been resolved satisfactorily.	NA
2	Felda Raja Alias 03 (Local community)	9 March 2026	Onsite	Generally, the villagers / settlers have no issue., all issues highlighted before has been resolved satisfactorily.	NA
3	Ketua Kampung Felda Palong 16, Ketua Peneroka Palong 9, Ketua Kampung Palong 11,	10 March 2026	Onsite	Generally, the villagers / settlers have no issue., all issues highlighted before has been resolved satisfactorily.	NA
4	Mr Farid Dalet from Kg Asli Sg. Kelai,	11 March 2026	Onsite	Generally, the villagers / settlers have no issue., all issues highlighted before has been resolved satisfactorily. Two way communication was implemented, and CU have given to local villager's opportunity to work with CU.	NA
5	FPMSB Serting Hilir 1/2/3 (Local community - settlers)	13 March 2026	Onsite	Generally, the villagers / settlers have no issue, all issues highlighted before has been resolved satisfactorily.	NA

6	Jakoa Daerah Jempol Mr. Jamiri.	13 March 2026	Onsite	Generally, the villagers / settlers have no issue., all issues highlighted before has been resolved satisfactorily. Two way communication was implemented, and CU have given to local villager's opportunity to work with CU.	NA
7	Workers Management Department	13 March 2026	Onsite	The auditor verified the documents related to the Worker Rights Issues (WRO) highlighted by ASI towards FGV, including the presentation entitled *"WRO Issues Status – Pending Work Permit (Backlog MYEG)"* dated 6 March 2025, together with the supporting records maintained by the company. The records explained that the work permit backlog was primarily attributed to the transition from the MYEG platform to the Immigration Department's e-PLKS@JIM system following the termination of MYEG's service contract in 2023. Additional contributing factors included movement restrictions during the COVID-19 pandemic, delays in passport renewal by the respective embassies, prolonged processing by the Immigration Department, manpower constraints, and the transition to new personnel responsible for foreign worker administration. The auditor further verified that the company had established a dedicated task force to monitor and manage the outstanding work permit cases.	NA

				Documentary evidence demonstrated continuous engagement with the Immigration Department, the Ministry of Home Affairs, MYEG, and the Ministry of Plantation and Commodities through meetings, official correspondence, notifications, and progress follow-ups to facilitate the resolution of the pending applications. Based on the records reviewed, the company has continuously monitored the status of the pending applications and maintained supporting documentation, including Immigration records, Special Passes, ePASS, embassy acknowledgement letters, passport renewal applications, payment receipts, and delivery slips, demonstrating that the affected workers remained under active work permit renewal or regularisation processes. The auditor noted that, as of 2 March 2025, the number of outstanding work permit cases had been reduced to 33 out of a total of 2,633 monitored cases, with 2,600 cases successfully resolved. The remaining cases comprised applications pending processing by the Immigration Department and workers who had declined participation in the repatriation programme. Based on the objective evidence reviewed during the audit, the auditor verified that the company has implemented systematic measures to monitor and resolve the work permit backlog through continuous	

				engagement with the relevant authorities, regular monitoring of application status, and documented follow-up actions. The remaining outstanding cases were supported by documented evidence demonstrating that they were under the purview of the relevant authorities and beyond the direct control of the company at the time of the audit.	

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

Total Workers in the Unit of Certification			**1144**	
Sampled Worker Consulted/ Interviewed in This Audit			**124**	
No	**Type of Workers Consulted/ Interviewed**	**Interview Method**	**Feedback/Comments/Issue Raised/ Received from Workers**	**CB's Responses**
1	Harvester	Onsite interview	The following were confirmed during the conduct of audit as there was no evidence to prove otherwise: • All workers signed the employment agreements with the estates/mill. They understood the contents of agreement, as these were prepared in origin language as the case may be. For those	No further comment.
2	Sprayer	Onsite interview		
3	Manurer	Onsite interview		
4	GW	Onsite interview		

			who couldn't read, the contents were explained to them in language they understood, usually by fellow countrymen who has worked in Malaysia longer. • They are aware of their working hours (7.5 hours) and confirmed they were paid overtime for any work in excess of 7.5 hours. There was no forced overtime. • They have been getting salaries above RM1,700 since 2025. Salaries were paid before the 7th of every month. • No abuse at work, and no sexual harassment. They understand what constitutes sexual harassment. • No discrimination between migrant workers and local workers, between male and female workers. • Comfortable housing with water and electricity provided by government (Subsidise Electricity). • complaint System implemented as mechanism to repair house defect.	

			• Have access to affordable food from the canteen/sundry shops within the estate/mill premises. • Entitled to free medical facilities at the panel clinic. • Have representatives who attend regular meetings (JCC meeting & Union) with the management where they can put forward any complaints and or raise any issues. They are aware of the complaints form. They have used them to complaint about house defects. • They knew the types of work offered at CU (mill & estates) when they were in their countries of origin.	
5	Driver Van	Onsite interview	The following were confirmed during the conduct of audit as there was no evidence to prove otherwise: • All workers signed the employment agreements with the estates/mill. They understood the contents of agreement, as these were prepared in origin language as the case may be. For those who couldn't read, the contents were explained to them in	No further comment.
6	Tractor Driver	Onsite interview		
7	Sterilizer operator	Onsite interview		
8	Grader	Onsite interview		
9	Foremen	Onsite interview		
10	Boilermenr	Onsite interview		
11	Water treatment plant operator	Onsite interview		

12	Auxiliary police	Onsite interview	language they understood, usually by fellow countrymen who has worked in Malaysia longer. • They are aware of their working hours (7.5 hours) and confirmed they were paid overtime for any work in excess of 7.5 hours. There was no forced overtime. • They have been getting salaries above RM1,700 since 2025. Salaries were paid before the 7th of every month. • No abuse at work, and no sexual harassment. They understand what constitutes sexual harassment. • No discrimination between migrant workers and local workers, between male and female workers. • Comfortable housing with water and electricity provided by government (Subsidise Electricity). • complaint System implemented as mechanism to repair house defect. • Have access to affordable food from the canteen/sundry shops within the estate/mill premises.	
13	Storekeeper	Onsite interview		
14	Effluent operator	Onsite interview		

			• Entitled to free medical facilities at the panel clinic. • Have representatives who attend regular meetings (JCC meeting & Union) with the management where they can put forward any complaints and or raise any issues. They are aware of the complaints form. They have used them to complaint about house defects. • They knew the types of work offered at CU (mill & estates) when they were in their countries of origin.	

10.4 Consultation with Previous Land User

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

11. Time Bound Plan

Name of the Unit of Certification (UoC)	Country	Name of the Mills and Supply Bases	Total Managed Area (Ha)	Certification Status (Certified / Not certified)	Plan Year for Certification	Actual Certification Year	New Proposed Year for Certification
Kompleks Selancar B	*Malaysia*	*Kilang Sawit FGVPI Selancar B*		Certified	2017	2017	
Kompleks Selancar B	*Malaysia*	Ladang FGVPM Selancar 06	3,565.72	Certified	2017	2017	
Kompleks Selancar B	*Malaysia*	Ladang FGVPM Selancar 08	1,704.53	Certified	2017	2017	
Kompleks Selancar B	*Malaysia*	Ladang FGVPM Selancar 09	2,960.36	Certified	2017	2017	
Kompleks Selendang	*Malaysia*	*Kilang Sawit FGVPI Selendang*		Certified	2017	2017	
Kompleks Selendang	*Malaysia*	Ladang FGVPM Berabong 01	1,810.32	Certified	2017	2017	
Kompleks Selendang	*Malaysia*	Ladang FGVPM Berabong 02	1,290.91	Certified	2017	2022	
Kompleks Selendang	*Malaysia*	Ladang FGVM Selendang 03	2,200.35	Certified	2017	2017	
Kompleks Selendang	*Malaysia*	Ladang FGVPM Selendang 04	2,251.52	Certified	2017	2017	
Kompleks Selendang	*Malaysia*	Ladang FGVPM Selendang 05	1,804.06	Certified	2017	2017	
Kompleks Bukit Sagu	*Malaysia*	*Kilang Sawit FGVPI Bukit Sagu*		Certified	2017	2017	
Kompleks Bukit Sagu	*Malaysia*	Ladang FGVPM Bukit Sagu 04	3,406.50	Certified	2017	2017	
Kompleks Bukit Sagu	*Malaysia*	Ladang FGVPM Bukit Sagu 06	1,766.44	Certified	2017	2017	
Kompleks Bukit Sagu	*Malaysia*	Ladang FGVPM Bukit Sagu 07	2,204.74	Certified	2017	2017	
Kompleks Bukit Sagu	*Malaysia*	Ladang FGVPM Bukit Sagu 08	2,233.28	Certified	2017	2017	
Kompleks Keratong 9	*Malaysia*	*Kilang Sawit FGVPI Keratong 9*		Certified	2017	2017	
Kompleks Keratong 9	*Malaysia*	Ladang FGVPM Bera Selatan 05	2,784.89	Certified	2017	2017	
Kompleks Keratong 9	*Malaysia*	Ladang FGVPM Bera Selatan 07	2,282.01	Certified	2017	2017	
Kompleks Keratong 9	*Malaysia*	Ladang FGVPM Keratong Timur	1,281.18	Certified	2017	2017	
Kompleks Keratong 9	*Malaysia*	Ladang FGVPM Merchong 01	1,634.94	Certified	2017	2017	
Kompleks Keratong 9	*Malaysia*	Ladang Bera Selatan 06	1,879.22	Not Certified	2019		2026

Kompleks Keratong 9	*Malaysia*	Ladang FGVAS Merchong	381.85	Certified	2017	2017	
Kompleks Lepar Utara 6	*Malaysia*	*Kilang Sawit FGVPI Lepar Utara 6*		Certified	2017	2017	
Kompleks Lepar Utara 6	*Malaysia*	Ladang FGVPM Lepar Utara 05	1,819.02	Certified	2017	2017	
Kompleks Lepar Utara 6	*Malaysia*	Ladang FGVPM Lepar Utara 07	2,259.90	Certified	2017	2017	
Kompleks Lepar Utara 6	*Malaysia*	Ladang FGVPM Lepar Utara 08	2,445.33	Certified	2017	2017	
Kompleks Lepar Utara 6	*Malaysia*	Ladang FGVPM Lepar Utara 09	2,480.38	Certified	2017	2017	
Kompleks Lepar Utara 6	*Malaysia*	Ladang FGVPM Lepar Utara 10	1,722.46	Certified	2017	2017	
Kompleks Lepar Utara 6	*Malaysia*	Ladang FGVPM Lepar Utara 11	1,622.39	Certified	2017	2017	
Kompleks Lepar Utara 6	*Malaysia*	Ladang FGVPM Lepar Utara 14	1,497.24	Certified	2017	2017	
Kompleks Lepar Utara 6	*Malaysia*	Ladang FGVPM Lepar Utara 12	1,794.53	Certified	2017	2024	
Kompleks Lepar Utara 6	*Malaysia*	Ladang FGVPM Lepar Utara 13	1,889.98	Certified	2017	2024	
Kompleks Maokil	*Malaysia*	*Kilang Sawit FGVPI Maokil*		Certified	2017	2017	
Kompleks Maokil	*Malaysia*	Ladang FGVPM Maokil 06	2,153.74	Certified	2017	2017	
Kompleks Maokil	*Malaysia*	Ladang FGVPM Maokil 07	2,625.08	Certified	2017	2017	
Kompleks Kemasul	*Malaysia*	*Kilang Sawit FGVPI Kemasul*		Certified	2017	2017	
Kompleks Kemasul	*Malaysia*	Ladang FGVPM Mengkarak 01	2,770.48	Certified	2017	2017	
Kompleks Kemasul	*Malaysia*	Ladang FGVPM Mengkarak 02	2,334.95	Certified	2017	2017	
Kompleks Krau	*Malaysia*	*Kilang Sawit FGVPI Krau*		Certified	2017	2017	
Kompleks Krau	*Malaysia*	Ladang FGVPM Krau 02	2,252.13	Certified	2017	2017	
Kompleks Krau	*Malaysia*	Ladang Krau 03	2,828.01	Certified	2017	2024	
Kompleks Krau	*Malaysia*	Ladang Krau 04	2,186.14	Certified	2017	2017	
Kompleks Lepar Hilir	*Malaysia*	*Kilang Sawit FGVPI Lepar Hilir*		Certified	2017	2017	
Kompleks Lepar Hilir	*Malaysia*	Ladang Lepar Hilir 5	2,889.54	Certified	2017	2017	
Kompleks Lepar Hilir	*Malaysia*	Ladang Lepar Hilir 6	2,646.97	Certified	2017	2017	

Kompleks Lepar Hilir	*Malaysia*	Ladang Lepar Hilir 7	2,317.04	Certified	2017	2022	
Kompleks Lepar Hilir	*Malaysia*	Ladang Lepar Hilir 8	1,399.68	Certified	2017	2017	
Kompleks Triang	*Malaysia*	*Kilang Sawit FGVPI Triang*		Certified	2017	2017	
Kompleks Triang	*Malaysia*	Ladang FGVPM Triang 2	1,682.62	Certified	2017	2017	
Kompleks Triang	*Malaysia*	Ladang FGVPM Triang 4	2,371.09	Certified	2017	2017	
Kompleks Triang	*Malaysia*	Ladang FGVPM Triang Selatan 1	1,695.84	Certified	2017	2017	
Kompleks Triang	*Malaysia*	Ladang FGVPM Triang Selatan 2	1,641.91	Certified	2017	2017	
Kompleks Triang	*Malaysia*	Ladang FGVPM Bera Selatan 01	2,027.46	Not Certified	2019	2025	2026
Kompleks Triang	*Malaysia*	Ladang FGVPM Bera Selatan 02	1,279.82	Not Certified	2019		2026
Kompleks Triang	*Malaysia*	Ladang FGVPM Bera Selatan 04	1,880.15	Not Certified	2019		2026
Kompleks Kechau B	*Malaysia*	*Kilang Sawit FGVPI Kechau B*		Certified	2017	2017	
Kompleks Kechau B	*Malaysia*	Ladang FGVPM Telang 01	2,259.97	Certified	2017	2017	
Kompleks Kechau B	*Malaysia*	Ladang FGVPM Chegar Perah 02	2,613.66	Certified	2017	2017	
Kompleks Kechau B	*Malaysia*	Ladang FGVPM Kechau 02	2,085.79	Certified	2017	2017	
Kompleks Kechau B	*Malaysia*	Ladang FGVPM Kechau 03	2,532.78	Certified	2017	2017	
Kompleks Kechau B	*Malaysia*	Ladang FGVPM Kechau 06	2,756.97	Certified	2017	2017	
Kompleks Kechau B	*Malaysia*	Ladang FGVPM Kechau 07	2,937.49	Certified	2017	2017	
Kompleks Kechau B	*Malaysia*	Ladang FGVPM Kechau 08	2,385.21	Certified	2017	2017	
Kompleks Kechau B	*Malaysia*	Ladang FGVPM Kechau 09	2,683.70	Certified	2017	2017	
Kompleks Kechau B	*Malaysia*	Ladang FGVPM Kechau 10	2,680.58	Certified	2017	2017	
Kompleks Kechau B	*Malaysia*	Ladang FGVPM Kechau 11	2,934.70	Certified	2017	2017	
Kompleks Kechau B	*Malaysia*	Ladang FGVAS Telang	572.80	Certified	2017	2017	
Kompleks Palong Timur	*Malaysia*	*Kilang Sawit FGVPI Palong Timur*		Certified	2017	2017	
Kompleks Palong Timur	*Malaysia*	Ladang FGVPM Palong Timur 4	2,486.83	Certified	2017	2024	

Kompleks Palong Timur	*Malaysia*	Ladang FGVPM Palong Timur 5	2,028.31	Certified	2017	2017	
Kompleks Palong Timur	*Malaysia*	Ladang FGVPM Palong Timur 6	2,760.89	Certified	2017	2017	
Kompleks Besout	*Malaysia*	*Kilang Sawit FGVPI Besout*		Certified	2017	2017	
Kompleks Besout	*Malaysia*	Ladang FGVPM Besout 06	2,383.19	Certified	2017	2017	
Kompleks Besout	*Malaysia*	Ladang FGVPM Besout 07	2,802.04	Certified	2017	2017	
Kompleks Neram	*Malaysia*	*Kilang Sawit FGVPI Neram*		Certified	2017	2017	
Kompleks Neram	*Malaysia*	Ladang FGVPM Cherul 03	2,772.19	Certified	2017	2017	
Kompleks Chini 3	*Malaysia*	*Kilang Sawit FGVPI Chini 3*		Certified	2017	2017	
Kompleks Chini 3	*Malaysia*	Ladang FGVPM Chini Timur 4	1,244.64	Certified	2017	2017	
Kompleks Chini 3	*Malaysia*	Ladang FGVPM Terapai 01	2,169.07	Certified	2017	2017	
Kompleks Chiku	*Malaysia*	*Kilang Sawit FGVPI Chiku*		Certified	2018	2018	
Kompleks Chiku	*Malaysia*	Ladang FGVPM Chiku 04	2,138.54	Certified	2018	2018	
Kompleks Chiku	*Malaysia*	Ladang FGVPM Chiku 08	1,927.13	Certified	2018	2018	
Kompleks Keratong 2	*Malaysia*	*Kilang Sawit FGVPI Keratong 2*		Certified	2018	2018	
Kompleks Keratong 2	*Malaysia*	Ladang FGVPM Bera Selatan 03	2,766.42	Certified	2018	2018	
Kompleks Keratong 3	Malaysia	*Kilang Sawit FGVPI Keratong 3*		Certified	2018	2018	
Kompleks Keratong 3	Malaysia	Ladang FGVPM Keratong 11	1,196.40	Certified	2018	2018	
Kompleks Kerteh	Malaysia	*Kilang Sawit FGVPI Kerteh*		Certified	2018	2018	
Kompleks Kerteh	Malaysia	Ladang FGVPM Semaring 01	1,246.47	Certified	2018	2018	
Kompleks Kerteh	Malaysia	Ladang FGVAS Kerteh	111.95	Certified	2018	2018	
Kompleks Kota Gelanggi	Malaysia	*Kilang Sawit FGVPI Kota Gelanggi*		Certified	2018	2018	
Kompleks Kota Gelanggi	Malaysia	Ladang FGVAS PPPTR	2,379.69	Certified	2018	2018	
Kompleks Kota Gelanggi	Malaysia	Ladang FGVAS Kota Gelanggi 5	1,382.79	Certified	2018	2018	
Kompleks Kota Gelanggi	Malaysia	Ladang FGVAS Kota Gelanggi 6	1,440.02	Certified	2018	2018	

Kompleks Jengka 21	Malaysia	*Kilang Sawit FGVPI Jengka 21*		Certified	2018	2018	
Kompleks Jengka 21	Malaysia	Ladang FGVAS Jengka 24/25	894.79	Certified	2018	2018	
Kompleks Penggeli	Malaysia	*Kilang Sawit FGVPI Penggeli*		Certified	2018	2018	
Kompleks Penggeli	Malaysia	Ladang FGVPM Inas Selatan	1,162.02	Certified	2018	2018	
Kompleks Belitong	Malaysia	*Kilang Sawit FGVPI Belitong*		Certified	2018	2018	
Kompleks Belitong	Malaysia	Ladang FGVPM Bukit Tongkat	1,238.82	Certified	2018	2018	
Kompleks Belitong	Malaysia	Ladang FGVAS Ulu Belitong	147.70	Certified	2018	2018	
Kompleks Kulai	Malaysia	*Kilang Sawit FGVPI Kulai*		Certified	2018	2018	
Kompleks Kulai	Malaysia	Ladang FGVAS Bukit Besar/ Taib Andak	55.91	Certified	2018	2018	
Kompleks Adela	Malaysia	*Kilang Sawit FGVPI Adela*		Certified	2018	2018	
Kompleks Adela	Malaysia	Ladang FGVPM Kledang 02	1,196.16	Certified	2018	2018	
Kompleks Serting Hilir	Malaysia	*Kilang Sawit FGVPI Serting Hilir*		Certified	2018	2018	
Kompleks Serting Hilir	Malaysia	Ladang FGVPM Tembangau 03	2,357.98	Certified	2018	2018	
Kompleks Serting Hilir	Malaysia	Ladang FGVPM Tembangau 04	1,877.37	Certified	2018	2024	
Kompleks Serting Hilir	Malaysia	Ladang FGVPM Tembangau 05	2,178.44	Certified	2018	2018	
Kompleks Serting Hilir	Malaysia	Ladang FGVPM Tembangau 07	2,460.34	Certified	2018	2018	
Kompleks Serting Hilir	Malaysia	Ladang FGVPM Tembangau 08	1,754.00	Certified	2018	2018	
Kompleks Serting Hilir	Malaysia	Ladang FGVPM Tembangau 09	1,286.11	Certified	2018	2018	
Kompleks Serting Hilir	Malaysia	Ladang FGVPM Serting Hilir 09	1,939.85	Certified	2018	2018	
Kompleks Serting Hilir	Malaysia	Ladang FGVAS Serting Hilir	306.39	Certified	2018	2018	
Kompleks Bukit Kepayang	Malaysia	*Kilang Sawit FGVPI Bukit Kepayang*		Certified	2018	2018	
Kompleks Bukit Kepayang	Malaysia	Ladang FGVPM Terapai 03	2,512.73	Certified	2018	2018	
Kompleks Tenggaroh	Malaysia	*Kilang Sawit FGVPI Tenggaroh*		Certified	2018	2018	
Kompleks Tenggaroh	Malaysia	Ladang FGVPM Tenggaroh 09	3,119.10	Certified	2018	2018	

Kompleks Tenggaroh	Malaysia	Ladang FGVPM Tenggaroh 11	1,791.04	Certified	2018	2018	
Kompleks Tenggaroh	Malaysia	Ladang FGVPM Tenggaroh 13	1,293.36	Certified	2018	2018	
Kompleks Nitar	Malaysia	*Kilang Sawit FGVPI Nitar*		Certified	2018	2018	
Kompleks Nitar	Malaysia	Ladang FGVPM Nitar Timur	2,241.97	Certified	2018	2018	
Kompleks Waha	Malaysia	*Kilang Sawit FGVPI Waha*		Certified	2018	2018	
Kompleks Waha	Malaysia	Ladang FGVPM Bukit Aping Selatan	1,512.93	Certified	2018	2018	
Kompleks Aring A	Malaysia	*Kilang Sawit FGVPI Aring A*		Not Certified	2017		2026
Kompleks Aring A	Malaysia	Ladang FGVPM Aring 2	2,073.16	Not Certified	2017		2026
Kompleks Aring A	Malaysia	Ladang FGVPM Aring 3	1,995.77	Not Certified	2017		2026
Kompleks Aring A	Malaysia	Ladang FGVPM Aring 4	2,746.14	Not Certified	2017		2026
Kompleks Aring A	Malaysia	Ladang FGVPM Aring 5	1,393.24	Not Certified	2017		2026
Kompleks Aring A	Malaysia	Ladang FGVPM Aring 6	2,060.12	Not Certified	2017		2026
Kompleks Aring A	Malaysia	Ladang FGVPM Aring 07	2,249.29	Not Certified	2017		2026
Kompleks Aring A	Malaysia	Ladang FGVPM Aring 8	2,600.80	Not Certified	2017		2026
Kompleks Aring A	Malaysia	Ladang FGVPM Aring 10	2,192.37	Not Certified	2017		2026
Kompleks Aring A	Malaysia	Ladang FGVPM Aring 11	1,791.57	Not Certified	2017		2026
Kompleks Aring A	Malaysia	Ladang FGVPM Aring 15	1,180.41	Not Certified	2017		2026
Kompleks Chalok	Malaysia	*Kilang Sawit FGVPI Chalok*		Not Certified	2018		2026
Kompleks Chalok	Malaysia	Ladang FGVPM Setiu 1	1,618.52	Not Certified	2018		2026
Kompleks Chalok	Malaysia	Ladang FGVPM Setiu 2	1,471.29	Not Certified	2018		2026
Kompleks Serting	Malaysia	*Kilang Sawit FGVPI Serting*		Not Certified	2018		2026
Kompleks Serting	Malaysia	Ladang FGVPM Serting Hilir 8	1,657.09	Not Certified	2018		2026
Kompleks Serting	Malaysia	Ladang FGVPM Palong 17	2,153.52	Not Certified	2018		2026
Kompleks Serting	Malaysia	Ladang FGVPM Palong 18	1,949.80	Not Certified	2018		2026

Kompleks Serting	Malaysia	Ladang FGVPM Palong 19	1,476.75	Not Certified	2018		2026
Kompleks Serting	Malaysia	Ladang FGVPM Palong 20	2,204.97	Not Certified	2018		2026
Kompleks Serting	Malaysia	Ladang FGVPM Palong 21	1,354.71	Not Certified	2018		2026
Kompleks Serting	Malaysia	Ladang FGVPM Tembangau 06	2,410.65	Not Certified	2018		2026
Kompleks Jerangau Barat	Malaysia	*Kilang Sawit FGVPI Jerangau Barat*		Not Certified	2020		2026
Kompleks Jerangau Barat	Malaysia	Ladang FGVPM Rantau Abang 1	1,957.59	Not Certified	2020		2026
Kompleks Jerangau Barat	Malaysia	Ladang FGVPM Rantau Abang 2	1,392.75	Not Certified	2020		2026
Kompleks Jerangau Barat	Malaysia	Ladang FGVPM Chador 1	2,441.01	Not Certified	2020		2026
Kompleks Kalabakan	Malaysia	*Kilang Sawit FGVPI Kalabakan*		Not Certified	2019		2026
Kompleks Kalabakan	Malaysia	Ladang FGVPM Kalabakan Selatan	2,849.76	Not Certified	2019		2026
Kompleks Kalabakan	Malaysia	Ladang FGVPM Kalabakan Utara 01	2,231.00	Not Certified	2019		2026
Kompleks Hamparan Badai	Malaysia	*Kilang Sawit FGVPI Hamparan Badai*		Not Certified	2019		2026
Kompleks Hamparan Badai	Malaysia	Ladang FGVPM Sahabat 21	2,136.83	Not Certified	2020		2026
Kompleks Hamparan Badai	Malaysia	Ladang FGVPM Sahabat 22	2,534.64	Not Certified	2019		2026
Kompleks Hamparan Badai	Malaysia	Ladang FGVPM Sahabat 23	1,928.39	Not Certified	2019		2026
Kompleks Hamparan Badai	Malaysia	Ladang FGVPM Sahabat 24	2,047.34	Not Certified	2019		2026
Kompleks Hamparan Badai	Malaysia	Ladang FGVPM Sahabat 26	1,845.40	Not Certified	2019		2026
Kompleks Hamparan Badai	Malaysia	Ladang FGVPM Sahabat 27	1,743.18	Not Certified	2019		2026
Kompleks Hamparan Badai	Malaysia	Ladang FGVPM Sahabat 28	2,784.35	Not Certified	2019		2026
Kompleks Hamparan Badai	Malaysia	Ladang FGVPM Sahabat 31	1,895.19	Not Certified	2019		2026
Kompleks Hamparan Badai	Malaysia	Ladang FGVPM Sahabat 32	1,763.39	Not Certified	2019		2026
Kompleks Hamparan Badai	Malaysia	Ladang FGVPM Sahabat 33	2,111.90	Not Certified	2019		2026
Kompleks Hamparan Badai	Malaysia	Ladang FGVPM Sahabat 34	1,839.46	Not Certified	2019		2026
Kompleks Hamparan Badai	Malaysia	Ladang FGVAS Sahabat 59	1,000.43	Not Certified	2019		2026

Kompleks Umas	Malaysia	*Kilang Sawit FGVPI Umas*		Not Certified	2019		2026
Kompleks Umas	Malaysia	Ladang FGVPM Umas 05	1,772.49	Not Certified	2019		2026
Kompleks Umas	Malaysia	Ladang FGVPM Umas 06	1,472.67	Not Certified	2019		2026
Kompleks Kembara Sakti	Malaysia	*Kilang Sawit FGVPI Kembara sakti*		Not Certified	2020		2026
Kompleks Kembara Sakti	Malaysia	Ladang FGVPM Sahabat 30	2,159.94	Not Certified	2020		2026
Kompleks Kembara Sakti	Malaysia	Ladang FGVPM Sahabat 35	2,191.31	Not Certified	2020		2026
Kompleks Kembara Sakti	Malaysia	Ladang FGVPM Sahabat 40	2,035.45	Not Certified	2020		2026
Kompleks Kembara Sakti	Malaysia	Ladang FGVPM Sahabat 41	2,668.47	Not Certified	2020		2026
Kompleks Kembara Sakti	Malaysia	Ladang FGVPM Sahabat 42	2,645.03	Not Certified	2020		2026
Kompleks Kembara Sakti	Malaysia	Ladang FGVPM Sahabat 43	1,810.61	Not Certified	2020		2026
Kompleks Kembara Sakti	Malaysia	Ladang FGVPM Sahabat 53	2,060.13	Not Certified	2020		2026
Kompleks Kembara Sakti	Malaysia	Ladang GGVPM Sahabat 54	1,768.08	Not Certified	2020		2026
Kompleks Mercu Puspita	Malaysia	*Kilang Sawit FGVPI Mercu Puspita*		Not Certified	2020		2026
Kompleks Mercu Puspita	Malaysia	Ladang FGVPM Sahabat 07	2,580.72	Not Certified	2020		2026
Kompleks Mercu Puspita	Malaysia	Ladang FGVPM Sahabat 46	3,706.15	Not Certified	2020		2026
Kompleks Mercu Puspita	Malaysia	Ladang FGVPM Sahabat 48	2,243.27	Not Certified	2020		2026
Kompleks Mercu Puspita	Malaysia	Ladang FGVPM Sahabat 08	2,488.37	Not Certified	2020		2026
Kompleks Mercu Puspita	Malaysia	Ladang FGVAS Sahabat 06	348.21	Not Certified	2020		2026
Kompleks Mercu Puspita	Malaysia	Ladang FGVPM Sahabat 50	3,649.68	Not Certified	2020		2026
Kompleks Mercu Puspita	Malaysia	Ladang FGVPM Sahabat 51	2,529.80	Not Certified	2020		2026
Kompleks Mercu Puspita	Malaysia	Ladang FGVPM Sahabat 52	2,296.75	Not Certified	2020		2026
Kompleks Lancang Kemudi	Malaysia	*Kilang Sawit FGVPI Lancang Kemudi*		Not Certified	2020		2026
Kompleks Lancang Kemudi	Malaysia	Ladang FGVPM Sahabat 36	3,493.95	Not Certified	2020		2026
Kompleks Lancang Kemudi	Malaysia	Ladang FGVPM Sahabat 38	2,622.28	Not Certified	2020		2026

Kompleks Lancang Kemudi	Malaysia	Ladang FGVPM Sahabat 39	2,284.67	Not Certified	2020		2026
Kompleks Lancang Kemudi	Malaysia	Ladang FGVPM Sahabat 44	1,501.90	Not Certified	2020		2026
Kompleks Lancang Kemudi	Malaysia	Ladang FGVPM Sahabat 45	2,086.96	Not Certified	2020		2026
Kompleks Lancang Kemudi	Malaysia	Ladang FGVPM Sahabat 10	2,176.55	Not Certified	2020		2026
Kompleks Embara Budi	Malaysia	*Kilang Sawit FGVPI Embara Budi*		Not Certified	2020		2026
Kompleks Embara Budi	Malaysia	Ladang FGVPM Sahabat 11	2,504.40	Not Certified	2020		2026
Kompleks Embara Budi	Malaysia	Ladang FGVPM Sahabat 12	2,042.53	Not Certified	2020		2026
Kompleks Embara Budi	Malaysia	Ladang FGVPM Sahabat 17	2,386.31	Not Certified	2020		2026
Kompleks Embara Budi	Malaysia	Ladang FGVPM Sahabat 18	1,774.81	Not Certified	2020		2026
Kompleks Embara Budi	Malaysia	Ladang FGVPM Sahabat 20	1,815.30	Not Certified	2020		2026
Kompleks Embara Budi	Malaysia	Ladang FGVPM Sahabat 25	2,249.45	Not Certified	2020		2026
Kompleks Embara Budi	Malaysia	Ladang FGVPM Sahabat 56	1,898.67	Not Certified	2020		2026
Kompleks Embara Budi	Malaysia	Ladang FGVAS Sahabat 17	1,862.22	Not Certified	2020		2026
Kompleks Baiduri Ayu	Malaysia	*Kilang Sawit FGVPI Baiduri Ayu*		Not Certified	2020		2026
Kompleks Baiduri Ayu	Malaysia	Ladang FGVPM Sahabat 09	2,014.68	Not Certified	2020		2026
Kompleks Baiduri Ayu	Malaysia	Ladang FGVPM Sahabat 16	1,718.57	Not Certified	2020		2026
Kompleks Baiduri Ayu	Malaysia	Ladang FGVPM Sahabat 55	1,540.73	Not Certified	2020		2026
Kompleks Tenggaroh Timur	Malaysia	*Kilang Sawit FGVPI Tenggaroh Timur*		Not Certified	2020		2026
Kompleks Tenggaroh Timur	Malaysia	Ladang FGVPM Tenggaroh Timur 02	2,999.44	Not Certified	2020		2026
Kompleks Tenggaroh Timur	Malaysia	Ladang FGVPM Tenggaroh 12	2,786.39	Not Certified	2020		2026
Kompleks Sampadi	Malaysia	*Kilang Sawit FGVPI Sampadi*		Not Certified	2020		2026
Kompleks Sampadi	Malaysia	Ladang FGVPM Sampadi 01	1,361.82	Not Certified	2020		2026
Kompleks Sampadi	Malaysia	Ladang FGVPM Sampadi 03	1,422.04	Not Certified	2020		2026
Kompleks Sampadi	Malaysia	Ladang FGVPM Sampadi 04	2,009.90	Not Certified	2020		2026

Kompleks Sampadi	Malaysia	Ladang FGVPM Sampadi 05	1,388.15	Not Certified	2020		2026
Kompleks Sampadi	Malaysia	Ladang FGVPM Sampadi 06	1,761.90	Not Certified	2020		2026
Kompleks PUP	Malaysia	*Pontian Fico Plantations Sdn Bhd (Oil Mill)*		Not Certified	2019		2026
Kompleks PUP	Malaysia	Pontian Fico Plantations Sdn. Bhd	2,144.88	Not Certified	2019		2026
Kompleks PUP	Malaysia	Subok Plantations Sdn. Bhd	2,023.47	Not Certified	2019		2026
Kompleks PUP	Malaysia	Orico Plantations Sdn. Bhd	1,902.06	Not Certified	2019		2026
Kompleks PUP	Malaysia	Pendirosa Plantations Sdn. Bhd	2,023.47	Not Certified	2019		2026
Kompleks PUP	Malaysia	Kuril Plantations Sdn. Bhd	808.17	Not Certified	2019		2026
Kompleks PUP	Malaysia	Hillco Plantations Sdn. Bhd	3,267.10	Not Certified	2019		2026
Kompleks PUP	Malaysia	Pontian United Plantations Sdn. Bhd	1,584.01	Not Certified	2019		2026
Kompleks PUP	Malaysia	Rawajaya Plantation Sdn Bhd	1,167.50	Not Certified	2019		2026
TEOPP Mill	Malaysia	*Tanah Emas Oil Palm Processing Sdn Bhd*		Not Certified	2021		2026
TEOPP Mill	Malaysia	North	3,457.07	Not Certified	2021		2026
TEOPP Mill	Malaysia	Central A	1,813.32	Not Certified	2021		2026
TEOPP Mill	Malaysia	Central B	1,820.14	Not Certified	2021		2026
TEOPP Mill	Malaysia	South	2,689.59	Not Certified	2021		2025
Asian Plantation Mill	Malaysia	*Asian Plantation Milling Sdn Bhd*		Not Certified	2021		2026
Asian Plantation Mill	Malaysia	Fortune Plantation Sdn Bhd	1,729.55	Not Certified	2021		2026
Asian Plantation Mill	Malaysia	BJ Corporation Sdn Bhd	2,330.03	Not Certified	2021		2026
Asian Plantation Mill	Malaysia	Incosetia Sdn Bhd	2,333.34	Not Certified	2021		2026
Asian Plantation Mill	Malaysia	Kronos Plantation Sdn Bhd	2,140.24	Not Certified	2021		2026
Kompleks Selancar 2A	Malaysia	Kilang Sawit FGVPI Selancar 2A		Not Certified	2019		2026
Kompleks Bukit Mendi	Malaysia	Kilang Sawit FGVPI Bukit Mendi		Not Certified	2019		2026
Kompleks Jengka 3	Malaysia	Kilang Sawit FGVPI Jengka 3		Not Certified	2019		2026

Kompleks Jengka 8	Malaysia	Kilang Sawit FGVPI Jengka 8		Not Certified	2019		2026
Kompleks Padang Piol	Malaysia	Kilang Sawit FGVPI Padang Piol		Not Certified	2019		2026
Kompleks Seroja (Jengka 18)	Malaysia	Kilang Sawit FGVPI Seroja (Jengka 18)		Not Certified	2019		2026
Kompleks Tementi	Malaysia	Kilang Sawit FGVPI Tementi		Not Certified	2019		2026
Kompleks Tersang	Malaysia	Kilang Sawit FGVPI Tersang		Not Certified	2019		2026
Kompleks Chini 2	Malaysia	Kilang Sawit FGVPI Chini 2		Not Certified	2020		2026
Kompleks Panching	Malaysia	Kilang Sawit FGVPI Panching		Not Certified	2020		2026
Kompleks Kemahang	Malaysia	Kilang Sawit FGVPI Kemahang		Not Certified	2020		2026
Kompleks Mempaga	Malaysia	Kilang Sawit FGVPI Mempaga		Not Certified	2020		2026
Kompleks Sg. Tengi	Malaysia	Kilang Sawit FGVPI Sg. Tengi		Not Certified	2020		2026
Kompleks Trolak	Malaysia	Kilang Sawit FGVPI Trolak		Not Certified	2020		2026
Kompleks Pasoh	Malaysia	Kilang Sawit FGVPI Pasoh		Not Certified	2020		2026
Kompleks Kahang	Malaysia	Kilang Sawit FGVPI Kahang		Not Certified	2020		2026
Kompleks Air Tawar	Malaysia	Kilang Sawit FGVPI Air Tawar		Not Certified	2020		2026
Kompleks Lok Heng	Malaysia	Kilang Sawit FGVPI Lok Heng		Not Certified	2020		2026
Kompleks Semenchu	Malaysia	Kilang Sawit FGVPI Semenchu		Not Certified	2020		2026
NORTHERN REGION	Malaysia	Ladang FGVPM Tawai 01	2,209.97	Not Certified	2021		2026
NORTHERN REGION	Malaysia	Ladang FGVPM Lawin	2,578.94	Not Certified	2021		2026
NORTHERN REGION	Malaysia	Ladang FGVAV Chuping	127.85	Not Certified	2021		2026
Kompleks Paloh	Malaysia	Ladang FGVPM Paloh	1,331.80	Certified	2023	2026	
PT Citra Niaga Perkasa	Indonesia	PT Citra Niaga Perkasa	14385.00	Not Certified	2021		Unit being Divested (Completed 20 November 2023)
PT Temilia Agro Abadi	Indonesia	PT Temilia Agro Abadi	8193.06	Not Certified	2021		Unit being Divested (Completed 20 November 2023)

12. Requirements on Multiple Management Unit

Requirement	Findings/Compliance
A time bound plan for certifying all its management units and/or entities, including the units where the organisation has management control and no or minor shareholding has been established by the certification unit.	Applicable Based on the letter dated 26th April 2021, titled MILLS AND PLANTATIONS RATIONALIZATION PROGRAM UPDATES, FGV has carried out mills and plantations rationalization where 18 new estates are established. It was further identified that the update of the TBP that includes the changes in the letter, which was supposed to be completed by 2021, was halted due to the directive by the RSPO CP to sanction any new certification of FGV's uncertified management units. Due to this, the organization was not able to demonstrate that the changes in the time bound plan are acknowledged and approved by RSPO. As of 07/04/2025, the time bound plan listed below are the most updated TBP which was approved by RSPO. The TBP contains list of both certified and non-certified units, including independent mills as well. The TBP is currently listed for units under FGV.
Was the time bound plan submitted during the initial audit?	Yes All certified units are certified within the planned timeline. However, for uncertified units, as mentioned in section 2.1.5 below, these uncertified units are unable to be certified due to RSPO CP's decision to suspend FGV. Because of this, new certification cannot proceed during the suspension.

Does the time bound plan contain a current list of all estates and mills?	Yes
Does the time bound plan include the certification of all estates and mills within five years after obtaining RSPO membership?	Yes
Are there any new acquisitions of land done by the certification unit since the last audit? If YES, is the time bound plan updated to indicate that the newly acquired land is to be certified within a three-year timeframe?	No
If there are any deviations from these maximum periods, did the Unit of Certification request approval from the RSPO Secretariat?	Yes
Has the CB verified the progress of the time bound plan established by the Unit of Certification during the annual surveillance audit? *Note: If the CB conducting the surveillance audit differs from the CB that initially accepted the time bound plan, the latter CB must assess the appropriateness of the time bound plan at the time of its first involvement and will only verify its continued appropriateness thereafter.*	Progress of the time bound plan can be seen below. FGV have requested an extension on their time bound plan from RSPO, which was approved on the 20th March 2024. The reason for the delay of the uncertified units can be referred to below. There are also few supply bases from a certified unit that is planned to be certified. However, FGV currently cannot proceed with any initial certification due to the RSPO CP directives. In this case, the proposed year of all uncertified units under FGV These currently uncertified supply base is called “LADANG RASIONALISASI”. “Ladang Rasionalisasi” means FGV management is separating the estate into several divisions with different management unit.

Is there any revision made to the time bound plan? If YES, has the revised time bound plan been reviewed by the CB? *Note: Changes to the time bound plan are allowed only if the organisation can provide evidence to the CB that these changes are justified.*The requirements will also apply to any newly acquired subsidiary from the moment that the company is legally registered with the local notary or Chamber of Commerce (or equivalent).	Yes, there was a revision of the time bound plan for FGV. The revised time bound has been approved by RSPO on the 20th March 2024. The revision of the time bound plan is mostly on the uncertified unit proposed certified timeline. The certification delay of the uncertified unit is as follows: It is also important to note that FGV will continuously conduct an annual TBP approval from RSPO. This is due to prolonged suspension on FGV's new certification process, imposed by the RSPO CP's directives. Hence why FGV are not able to proceed with initial certification for all its uncertified units.
Are there any isolated lapses in the implementation of a time bound plan? If YES, a minor non-compliance shall be raised.	NO, During the ASA 1 2026 assessment, the Lead Auditor verified evidence that the Time Bound Plan (TBP) submission had been made to RSPO and was approved on 07/04/2025. The TBP approval is valid until 2026. Based on the verified evidence of approval and continued validity of the TBP, the previously raised nonconformity was confirmed as satisfactorily addressed and is therefore considered closed.
Is there any evidence of fundamental failure to proceed with the implementation of the plan? If YES, a major non-compliance shall be raised.	No

13. Requirements for Uncertified Management Units

<table>
<tr><th>Requirement</th><th>Findings/Compliance</th></tr>
<tr><td>Is there any replacement of primary forest or any area required to maintain or enhance HCVs in accordance with RSPO P&C criterion 7.3 since 1st January 2010?

If YES, did the CB verify that it complies with the RSPO New Planting Procedure (NPP)?

Note: For each new planting development, compliance with the NPP shall be verified by an RSPO accredited CB</td><td>No primary forest replacement. The conversion has undergone NPP process as below. Recent NPP submissions are:

1) Tawai 01 and Tawai 02. May 2019. Status: The second resubmission resulted in satisfactory, date final published on 20 January 2020 https://hcvnetwork.org/reports/hcv-ladang-tawai-1and-ladang-tawai-2-fgvp-malaysia/

2) FGVPM Tembangau 05, FGVPM Chegar Perah 02, FGVPM Selendang 03, FGVPM Bukit Sagu 08. January 2019. Status: First resubmission Satisfactory https://hcvnetwork.org/reports/hcv-chegar-perah02estate-bukit-sagu-08-estate-tembangau-05estateselendang-03-estate-malaysia/

3) Asian Plantation Limited. Mar 2016. Status: Satisfactory. https://hcvnetwork.org/reports/feldaglobal-venture-miridivision-sarawak-state-malaysia/

There are 12 uncertified estates that is bordering forest reserve. HCV assessment has been conducted with dates as follows:
<table>
<tr><th>No</th><th>Estate Name</th><th>HCV conducted date</th></tr>
<tr><td>1</td><td>FGVPM Aring 10</td><td>25 April 2017</td></tr>
<tr><td>2</td><td>FGVPM Aring 11</td><td>25 April 2017</td></tr>
<tr><td>3</td><td>APL</td><td>Feb - March 2015</td></tr>
<tr><td>4</td><td>Yapidmas</td><td>25 April 2017</td></tr>
</table>
</td></tr>
</table>

	<table><tr><td>5</td><td>PUP</td><td>August 2015</td></tr><tr><td>6</td><td>FGVPM Setiu 01</td><td>25 April 2017</td></tr><tr><td>7</td><td>FGVPM Setiu 02</td><td>25 April 2017</td></tr><tr><td>8</td><td>FGVPM Rantau Abang 02</td><td>Mei 2017</td></tr><tr><td>9</td><td>FGV Complex Sahabat</td><td>August 2015</td></tr><tr><td>10</td><td>FGVPM Kalabakan</td><td>August 2015</td></tr><tr><td>11</td><td>FGVPM Bera Selatan 05</td><td>Dec 2022</td></tr><tr><td>12</td><td>FGVPM Bera Selatan 06</td><td>Dec 2022</td></tr></table> Internal assessment was reviewed on the status finding, corrective action plan and prevention plan.
Are there any land conflicts reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, has it been resolved through a mutually agreed process, such as the RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8.?	Yes, but it is being resolved through the agreed process. All report resolve will be updated in https://www.fgvholdings.com/sustainability/reportsupdates/ FGVPM Tenggaroh 12 and Rantau Abang 02 have submitted the document (Self Declaration, Area Statement and Chronology) to RSPO dated 10 Feb 2020 and will provide the land compensation plan once approved by RSPO. Status currently still in progress between RSPO and FGV.

Note: In case of issues related to land conflicts identified by the CB, details of the status/ progress to resolve such matters shall be clearly explained.	There is a complaint by Chain Research Reaction of FGV clearing peat forest in PT CNP and PT TAA. FGV has briefed RSPO on the issue and it has been registered in the RSPO Complaints panel. https://askrspo.force.com/Complaint/s/case/50090000028ErzMAAS/detail There are land disputes at Baiduri Ayu Complex. The dispute has resolve through a mutually agreed process with Suku Dusun Begahak dated 9th April 2015 as the link below. https://www.rspo.org/acop/2015/felda/ii.09.04.15-perjumpaan-bersama-suku-kaumbegahak.pdf FGV conducted an annually internal assessment on land issues as an integrated audit. Doc No for Interna Audit SOP: No. SOP: FGV/GSD-SCCD/SOP/04 version 0.0 effective date 03 SEP 2020 and also the procedure for land conflict (SOP Pengenalpastian Dan Penyelesaian Pertikaian Tanah Serta Penentuan Pampasan). Sample internal assessment was reviewed on the status finding, corrective action plan and prevention plan. In terms of land conflict, there are no land conflict faced by FGV since all land under FGV are leased by Felda, which was allocated by the state government.
Is there any labour dispute reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, is it being resolved through a mutually agreed process, per RSPO P&C criterion 4.2? *Note: In case of an issue related to labour dispute identified by the CB, details of the status/ progress to resolve such matter shall be clearly explained.*	Yes, but already resolved through a mutually agreed process. All report resolve will be updated in https://www.fgvholdings.com/sustainability/reportsupdates/ Previous issues that have settled is the WSJ article by Syed Zain Al – Mahmood regarding breached labour conditions https://askrspo.force.com/Complaint/s/case/50090000028Es0aAAC/detail (status: Case Closed) https://www.fgvholdings.com/wpcontent/uploads/2020/02/Letter-from-FGV-GCEOto-Business-Partners-FGVs-Response-Letter-from- Complaints-Panel-of-RSPO.pdf and the action plan to enhance labour practices

	https://www.fgvholdings.com/wp- content/uploads/2020/03/Background-andSummary-of-FGV-Action-Plan-2020.pdf FGV is also currently undergoing verification audit by ELEVATE to rectify the WRO issues, which is also the condition to lift the suspension from the RSPO CP directives. FGV has also established the FGV Whistleblowing Policy 8.0 policy number FGV/GGD/POL/001, which reports can be made via E-Alert and Hotline Call.
Is there any legal non-compliance reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, has it been addressed through measures consistent with the requirements of RSPO P&C criterion 2.1? *Note: In case of an issue related to legal non-compliance identified by the CB, details of the status/ progress to resolve such matter shall be clearly explained.*	Yes, and it is being addressed through measures consistent with the requirement of RSPO P&C Criterion 2.1 FGV conducts assessment on an annual basis on the compliance of legal requirements for non-certified unit. All the issue has been followed up by Head Quarters as mentioned in SOP Audit Dalaman. Sample internal assessment was reviewed on the status finding, corrective action plan and prevention plan
Has a positive assurance statement been provided based on their self-assessment (i.e., internal audit) regarding the requirements for Un-Certified Management Units?*Note:* *1. This would necessitate evidence of the self-assessment for each requirement.* *2. A POSITIVE ASSURANCE statement is MANDATORY to indicate the outcome of self-assessment.*	Yes. The Group Sustainability Department has conducted internal audits of the uncertified units and updated the compliance status of uncertified management unit. The samples for last internal audit were conducted as per above indicator. There is no replacement of primary forest or HCV Area and no new planting after 01/01/2010. The Head of Sustainability has concluded in the uncertified unit compliance report that there is no land disputes and legal compliance is monitored during the internal audit as the positive assurance.

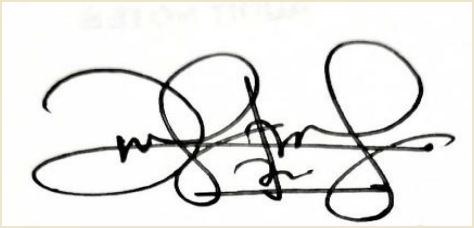
Did the CB conduct targeted stakeholder consultation (including consultation with the relevant NGO's) to evaluate the compliance related to Requirements on the Un-Certified Management Unit?	Invitation to comment on CU has been carried out on website and email November 1, 2024, to all relevant stakeholders i.e., GOV agencies (JTK, land department, etc)
Did the CB conduct desktop study on the Un-Certified Management Unit to identify risk of any potential non-compliances? *Note: (e.g. relevant complaints, labour disputes, land conflicts)*	Yes, all issues have been managed accordingly i.e., court case and LUCA
Based on the result of the desktop study, did the CB decide to perform further stakeholder consultation or field inspection to assess the risk of any potential non-compliance with the requirements (as necessary)?	No

14. Audit Conclusion & Recommendation

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

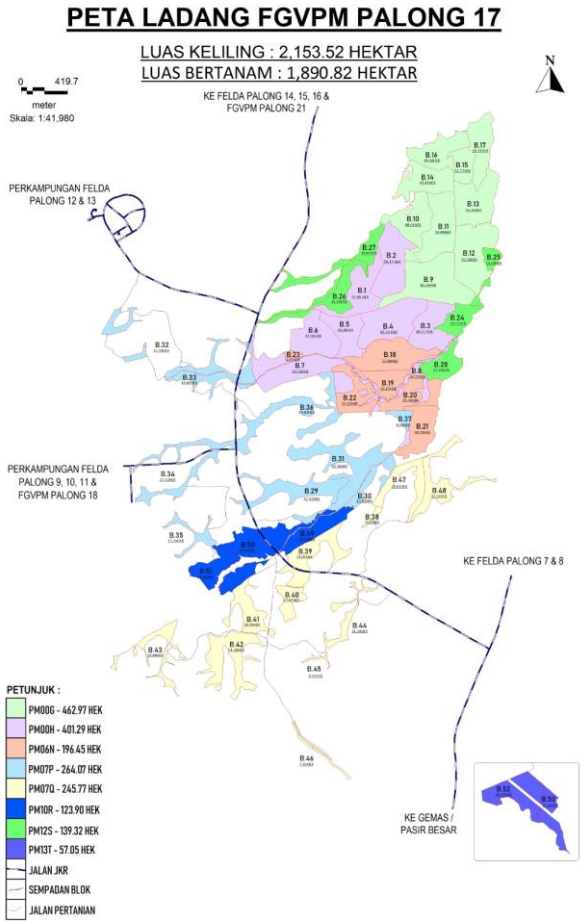
15. Acknowledgment of Internal Responsibility and Formal Sign-off Assessment Findings

Signing by the Management Unit		
I the undersigned, being the most senior management representative of the operation seeking or holding certification, agree with the contents and audit findings presented in this document. Furthermore, I confirm the following: · Acceptance of responsibility in execution of the instructions given. · That this company was made aware that the recommendation of the Audit Team is tentative, pending review and decision by the Certification Decision Maker assigned by the CB. · That during the closing meeting all agenda items were covered by the Audit Team Leader.		
Acknowledged by:		
Name	NOROLSAIFUL HAZRI BIN HAMID	
Position	Head, Compliance Monitoring & Reporting, Sustainability Compliance & Certification	
Date	09 JUL. 2026	 Signature

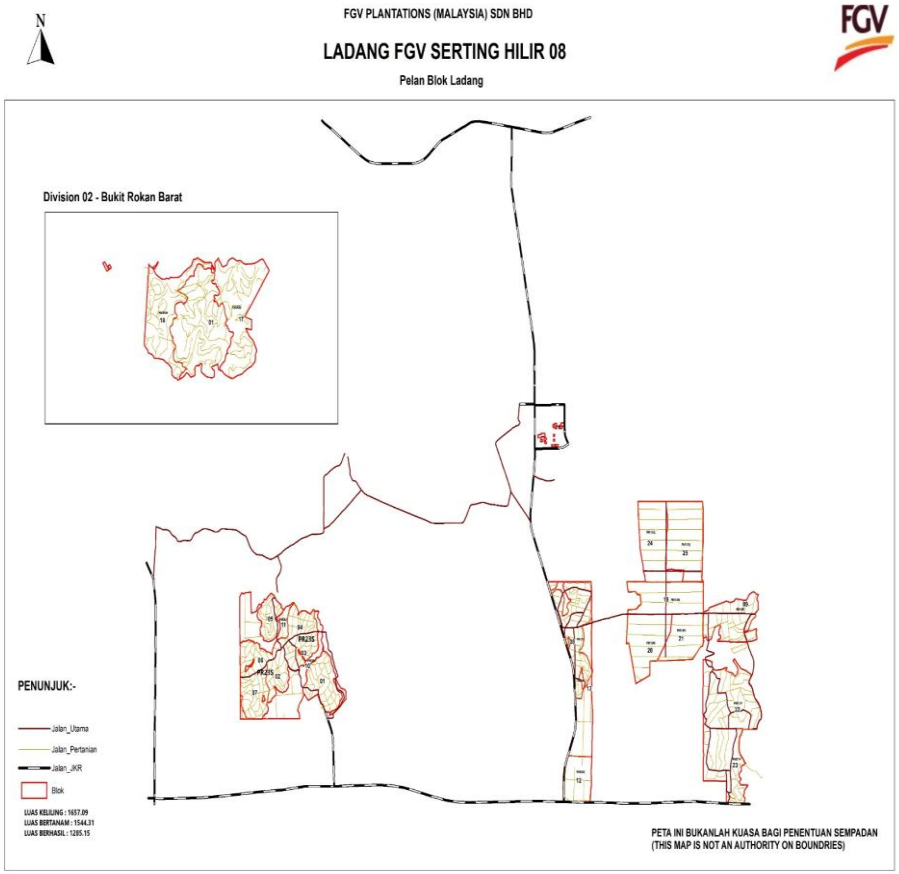
Signing by the Audit Team Leader		
I, the undersigned, being the Audit Team Leader, confirm that this report accurately reflects the findings and proceedings of the closing meeting. Furthermore, I affirm that the summary of the findings presented in this report is a true and accurate representation of the actual findings of the Audit Team.		
Acknowledged by:		
Name	MOHD ZULFAKAR KAMARUZAMAN	 Signature
Position	LEAD AUDITOR	
Date	18/6/2026	

Signing by the Certification Decision Maker		
I, the undersigned, being the Certification Decision Maker, confirm that the information and conclusions contained in this report have been prepared in good faith and that the certification decision has been made based upon this information.		
Acknowledged by:		
Name	Kamini Sooriamoorthy	 Signature
Position	Section Head	
Date	03/07/26	

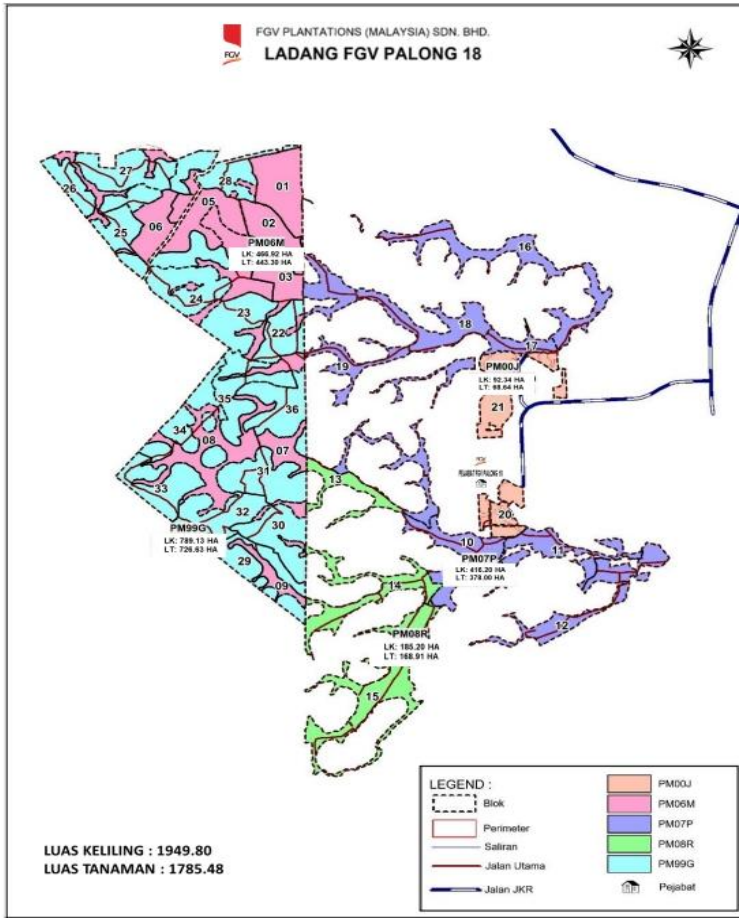
Appendix 1: Location Map Unit of Certification and Supply bases



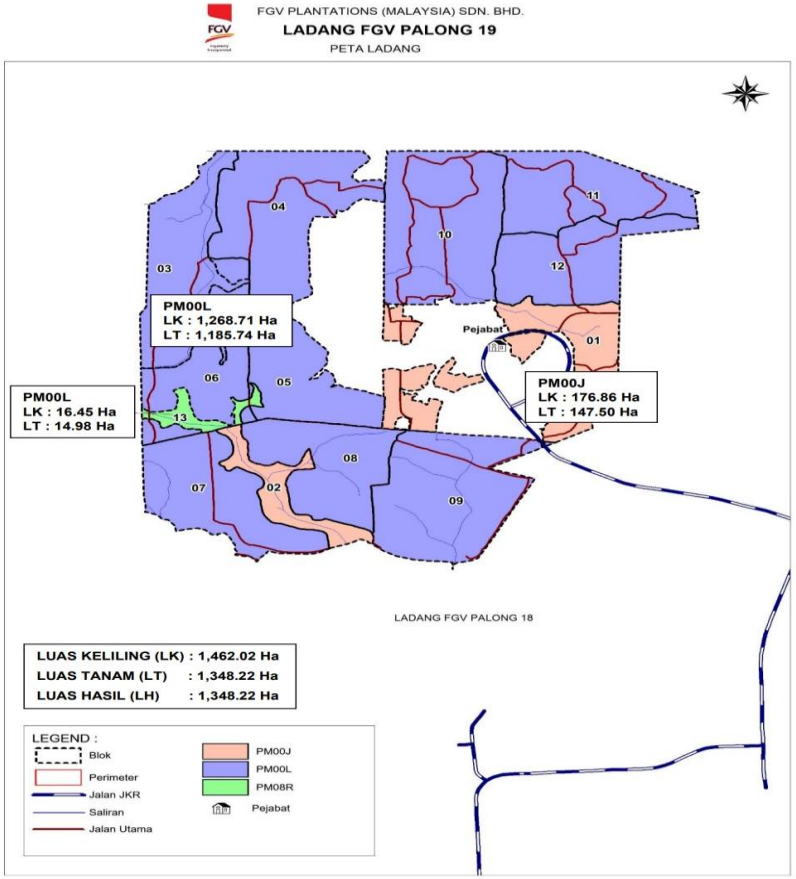
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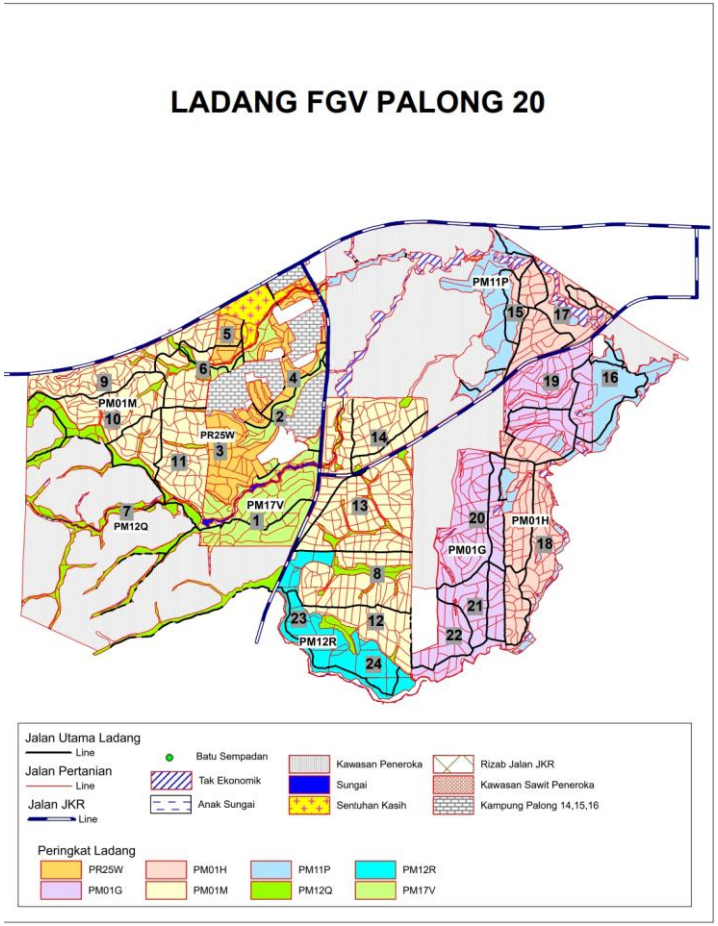
Serting Hilir 08



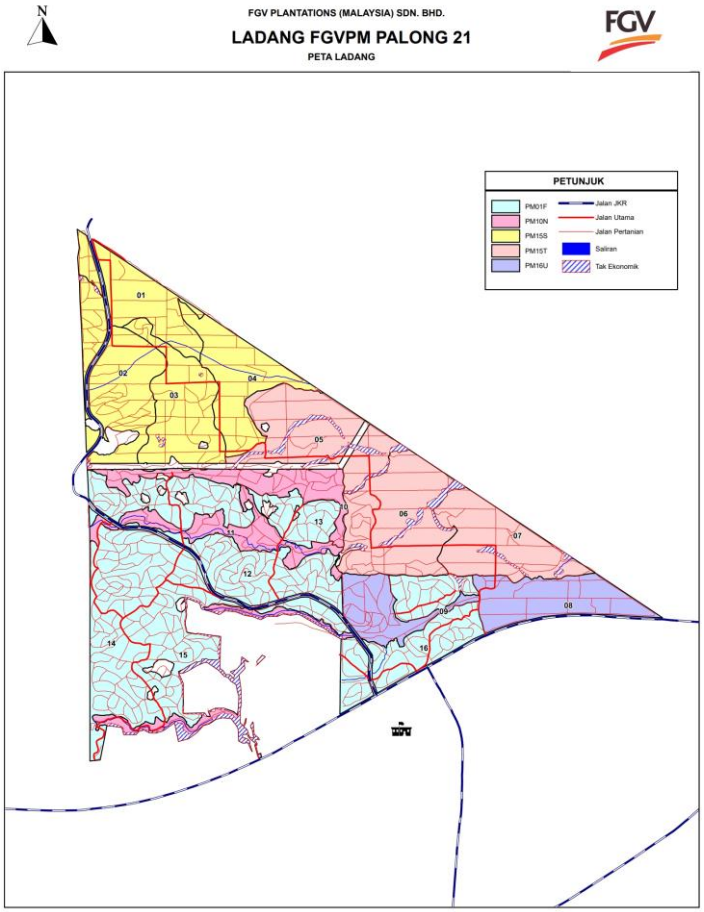
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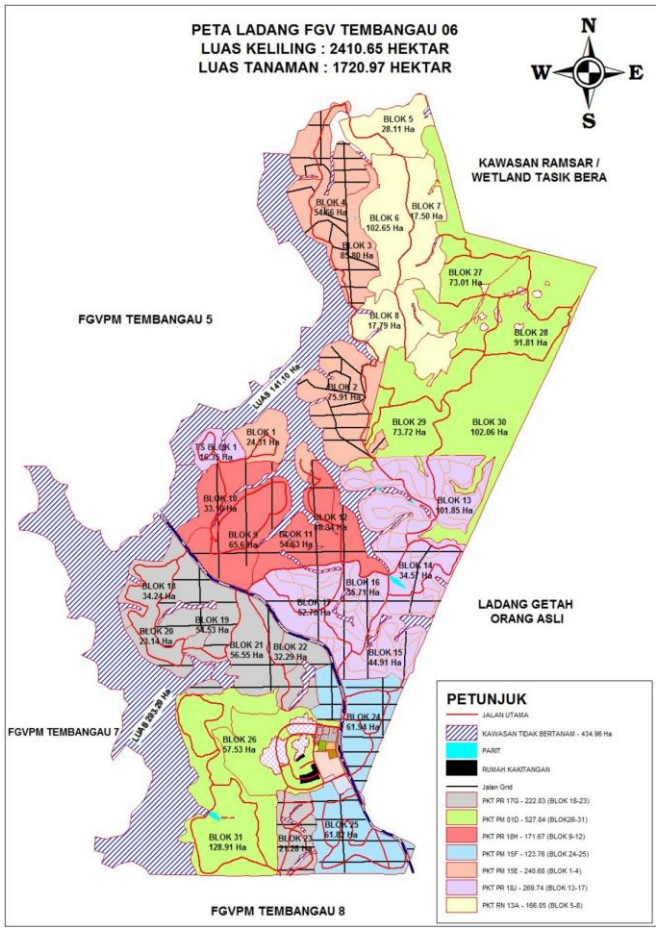
Palong 19



Palong 20



Palong 21



Tembangau 06

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 01/01/2025 until 31/12/2025 have been calculated using the RSPO PalmGHG Calculator (version 4). The assessment team had verified the data input in the PalmGHG Calculator against operations records. 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 2025 for FGV Serting POM and supply base are as following:

1. **Summary of Emissions**

Description	**tCO_2eq/t product**
CPO	1.22
PK	1.22
PKO	0.00
PKE	0.00

Extraction	**tCO_2e/t product**
OER	20.82
KER	5.10

2. Summary of Plantation/Field Emissions and Sink

Land Use	Ha
OP Planted Area	11185.74
OP Planted on Peat	0
Conservation (Forested)	0
Conservation (Non-Forested)	5.04
Total	**11185.74**

Production	t/year
FFB Processed	270,000.00
CPO Produced	56226.62

	Own Crop		Group		3rd Party		Total
	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	
Land Conversion	90864.09	0.51	0.00	0.00	0.00	0.00	90864.09
CO_2 Emission from Fertilizer	8238.97	0.07	0.00	0.00	0.00	0.00	8238.97
N_2O Emission	5388.78	0.04	0.00	0.00	0.00	0.00	5388.78
Fuel Consumption	1617.62	0.01	0.00	0.00	0.00	0.00	1617.62
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	000
Crop Sequestration	-105222.79	-0.71	0.00	0.00	0.00	0.00	-105222.79
Sequestration in Conservation Area	0.00	0.00	0.00	0.00	0.00	0.00	00
Total	**21366.28**	**0.14**	0.00	0.00	**27083.41**	0.00	**48449.69**

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

3. Summary of Mill Emission and Credits

	tCO_2	tCO_2e/t FFB
Emission		
POME	0.00	0.00
Fuel Consumption	222.08	0.00
Grid Electricity Utilization	0.48	0.00
Credit		
Export of Excess Electricity to Housing & Grid	0.00	0.00
Sales of PKS	0.00	0.00
Sales of EFB	0.00	0.00
Total	**222.56**	0.00

4. Palm Oil Mill Effluent (POME) Treatment

Description	%
Diverted to	0.00
Divert to anaerobic digestion	100

5. POME Diverted to Anaerobic Digestion

Description	%
Diverted to anaerobic pond	100
Diverted to methane capture (Flaring)	0.00
Diverted to methane capture (electricity generation)	0.00