

**RSPO PRINCIPLE AND CRITERIA
PUBLIC SUMMARY REPORT**

- Initial Assessment
- Annual Surveillance Assessment (Choose an item.)
- Recertification Assessment (RA 1)
- Extension of Scope

Client Company Name / Parent Company: TSH Resources Berhad
Client Company / Parent Company Address: Menara TSH, No. 8, Jalan Semantan, Damansara Heights, 50490 Kuala Lumpur, Malaysia.
Certification Unit: TSH Plantation Management Sdn Bhd (Kunak Palm Oil Mill)
Location of Certification Unit: KM 56, Tawau- Kunak Highway, Tawau 91000 Sabah, Malaysia
Date of Final Report: 15/11/2023

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Section 1: Scope of the Assessment

1. Company Details			
Parent Company	TSH Resources Berhad		
RSPO Membership Number	1-0173-14-000-00	Membership Approval Date	17/11/2014
Address	Menara TSH, No. 8, Jalan Semantan, Damansara Heights, 50490, Kuala Lumpur, Malaysia.		
Palm Oil Mill / Group Manager / Estate (Certification Unit)	TSH Plantation Management Sdn Bhd Kunak Palm Oil Mill		
Location / Address	KM 56, Tawau- Kunak Highway, Tawau 91000 Sabah, Malaysia		
Website	www.tsh.com.my		
Management Representative	Rohana Parilla Binti Abdul Salam	E-mail	Rohana.SHO@tsh.com.my
Telephone	+60 89-912020	Facsimile	+60 89-913000

2. Certification Information			
Certificate Number	RSPO 692556	Certificate Start Date	23/08/2023
Date of First Certification	23/08/2018	Certificate Expiry Date	22/08/2028
Scope of Certification	Production of Sustainable Crude Palm Oil (CPO) and Palm Kernel (PK)		
Visit Objectives	<ul style="list-style-type: none"> Determination of the conformity of the client's management system, or parts of it, with audit criteria. Evaluation of the ability of the management system to ensure the client organization meets applicable statutory, regulatory and contractual requirements. 		
Assessment Cycle	<input type="checkbox"/> Pre Assessment (Choose an item.) <input type="checkbox"/> Initial Assessment <input type="checkbox"/> Annual Surveillance Assessment (ASA Choose an item.) <input checked="" type="checkbox"/> Recertification Assessment (RA 1) <input type="checkbox"/> Scope Extension		
Applicable Standards / Normative Reference	RSPO Certification System for P&C and RSPO ISH 2020 <input type="checkbox"/> Choose an item. <input checked="" type="checkbox"/> Malaysia National Interpretation 2019 for RSPO P&C 2018 for the Production of Sustainable Palm Oil		
Supply Chain Module	<input type="checkbox"/> Identity Preserved; <input checked="" type="checkbox"/> Mass Balance	Mill Capacity	75 mt/hr
ISH certification Phase	<input type="checkbox"/> Eligibility <input type="checkbox"/> Milestone A <input type="checkbox"/> Milestone B <input checked="" type="checkbox"/> Not Applicable		
Is this a remote audit or on-site audit	<input checked="" type="checkbox"/> On-site audit (Option AI)	<input type="checkbox"/> On-site audit (Option AII)	<input type="checkbox"/> Remote audit (Option B)

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3. Other Certifications			
Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
MSPO/2018/08	MSPO MS 2530 Part 3	Rehpro Certification Sdn Bhd	6/10/2024
MSPO/2018/09	MSPO MS 2530 Part 4	Rehpro Certification Sdn Bhd	6/10/2024

4. Location(s) of Mill & Supply Bases			
Name (Mill / Supply Base / Group Manager / Smallholders)	Location	GPS Coordinates	
		Latitude	Longitude
TSH Plantation Management Sdn Bhd (Kunak Palm Oil Mill)	KM 56, Tawau- Kunak Highway, Tawau 91000 Sabah, Malaysia	04° 28' 3.05" N	118° 11'06.57" E
TSH Kunak Plantation Management Sdn Bhd (Maju Sawit Estate)	Mile 41, Tawau Kunak Road, Sabah, Malaysia	04° 27' 53.13" N	118° 10' 56.49" E
LKSK Sdn Bhd (LKSK Estate)	KM 39, Semporna-Tawau Road, Sabah, Malaysia	04° 29'38.02" N	118° 04' 09.06" E
Landquest Sdn Bhd (Landquest Estate)	Mile 16, Apas Road, Tawau, Sabah, Malaysia	04° 25' 43.90" N	118° 20' 08.10" E
Tan Soon Hong Holdings (Wakuba Estate)	Batu 16, Wakuba, Jalan Tawau-Kunak Highway, Sabah, Malaysia	04° 17' 13.25" N	118° 04' 17.54" E
Sabahan 1 Estate	KM48, Lahad Datu – Kunak Highway	04° 49' 07.50"N	118° 05' 29.40" E

5. Description of Supply Base					
New Planting Development	<input checked="" type="checkbox"/> No (no change in total planted area)		<input type="checkbox"/> Yes (please refer to Principle 7 for details)		
Estate / Smallholders	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Maju Sawit Estate*	168.00	2.06	49.04	219.10	76.68
LKSK Estate	930.00	20.30	15.70	966.00	96.27
Landquest Estate	365.00	7.68	61.12	433.80	84.14
Maju Sawit Estate - Wakuba Division	15.00	-	1.00	16.00	93.75
Sabahan 1 Estate	98.00	-	24.00	122.00	80.33
Total	1,576.00	30.04	150.86	1,756.90	89.70

Note: * Since 2020; Maju Sawit hectarage (235.22 ha) removed 39.83 acre (16.12ha) as it is owned by different operating unit & entity;
- 9.98 acre operating by Bio-Energy Sdn Bhd

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- 1.5 acre operating by Biogas Sdn Bhd
- 28.35 acre operating by Eko, Pulp & Paper Sdn Bhd
- Total planted area increased from last year since actual planted area wrongly declared as other area

6. Plantings & Cycle						
Estate / Smallholders	Age (Years) - ha				Mature	Immature
	0 - 3	4 - 14	15 - 25	>25		
Maju Sawit Estate	12.50	89.00	66.50	-	155.50	12.50
LKSK Estate	166.00	-	5.00	759.00	764.00	166.00
Landquest Estate	152.00	67.00	-	146.00	213.00	152.00
Maju Sawit Estate - Wakuba Division	-	3.00	-	12.00	15.00	-
Sabahan 1 Estate	63.00	21.00	-	14.00	35.00	63.00
Total (ha)	393.50	180.00	71.50	931.00	1,182.50	393.50

Note: Only Mature area is considered as production area

7. Summary of Certified Tonnage of FFB (Own Certified Scope)				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (Aug 22 – Jul 23)	Actual (Jun 22 – May 23)		Forecast (Aug 23 – Jul 24)
		Previous license period (Jun 22 – Jul 22)	Current license period (Aug 22 – May 23)	
Maju Sawit Estate	1,877.59	249.24	1,158.91	2,098.97
LKSK Estate	13,441.76	1,870.01	10,790.36	19,708.48
Landquest Estate	5,273.30	747.32	4,616.89	6,866.19
Maju Sawit Estate - Wakuba Division	444.83	51.88	337.18	466.87
Sabahan 1 Estate	400.00	132.14	639.05	848.31
Total	21,437.48		20,592.98	29,988.82

Note: -

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8. Summary of Certified Tonnage of FFB (from other certified unit(s))				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (Aug 22 – Jul 23)	Actual (Jun 22 – May 23)		Forecast (Aug 23 – Jul 24)
		Previous license period (Jun 22 – Jul 22)	Current license period (Aug 22 – May 23)	
Nil		N/A	N/A	
Total		N/A		

Note: -

9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate)				
Out growers / smallholders	Tonnage (MT) / year			
	Estimated last year (Aug 22 – Jul 23)	Actual (Jun 22 – May 23)		Forecast (Aug 23 – Jul 24)
		Previous license period (Jun 22 – Jul 22)	Current license period (Aug 22 – May 23)	
Independent smallholders & outgrowers	-	52,900.98	145,282.28	-
Total	-	198,183.26		-

Note: -

9A. Monthly Records of Certified and Uncertified FFB Received since the last audit				
No.	Month - Year	Volume of FFB from certified supply base (mt)	Volume of FFB from uncertified supply base (mt)	Total FFB/Month (mt)
1	Jun-22	1,389.93	16,515.27	17,905.20
2	Jul-22	1,428.87	17,054.54	18,483.41
3	Aug-22	1,712.39	18,189.34	19,901.73
4	Sep-22	1,666.11	17,644.06	19,310.17
5	Oct-22	1,763.09	19,167.21	20,930.30
6	Nov-22	1,596.44	17,653.80	19,250.24
7	Dec-22	2,211.68	18,201.34	20,413.02
8	Jan-23	1,900.08	19,204.29	21,104.37
9	Feb-23	1,417.58	17,179.73	18,597.31
10	Mar-23	1,848.35	17,207.34	19,055.69
11	Apr-23	1,587.83	2,318.43	3,906.26

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12	May-23	2,070.63	17,847.91	19,918.54
TOTAL		20,592.98	198,183.26	218,776.24
Note: -				

10. Summary of Certified Tonnage (MT) (not applicable for ISS)			
Estimated last year (Aug 22 – Jul 23)	Actual (Jun 22 – May 23)		Forecast (Aug 23 – Jul 24)
	Previous license period (Jun 22 – Jul 22)	Current license period (Aug 22 – May 23)	
FFB	FFB		FFB
21,437.48 mt	2,818.80 mt	17,774.18 mt	29,988.82 mt
	TOTAL	20,592.98 mt	
CPO (OER: 18.38 %)	CPO (OER: 18.72 %)		CPO (OER: 20.50 %)
3,941.37 mt	669.30 mt	3,184.75 mt	6,147.71 mt
	TOTAL	3,854.05 mt	
PK (KER: 5.25 %)	PK (KER: 5.35 %)		PK (KER: 5.50 %)
1,127.26 mt	177.22 mt	925.31 mt	1,649.38 mt
	TOTAL	1,102.53 mt	
Note: -			

10A. Monthly Records of Certified CPO & PK since the last audit			
No.	Month - Year	Certified CPO (MT)	Certified PK (MT)
1	Jun-22	307.23	94.18
2	Jul-22	362.07	83.04
3	Aug-22	348.92	102.90
4	Sep-22	247.58	83.22
5	Oct-22	330.70	94.72
6	Nov-22	358.10	101.54
7	Dec-22	378.20	92.61
8	Jan-23	250.77	74.85
9	Feb-23	281.48	88.22
10	Mar-23	337.24	93.36
11	Apr-23	301.39	93.66
12	May-23	350.37	100.23
TOTAL		3,854.05	1,102.53

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Note: -

11. Summary of Actual Volume sold

Current License period (Aug 22 – May 23)

	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	Others		
CPO (MT)	3,150.00	-	-	-	3,150.00
PK (MT)	975.00	-	-	-	975.00
Credits	-	-	-	-	-

Previous License period (Jun 22 – Jul 22)

CPO (MT)	400.00	-	-	-	400.00
PK (MT)	100.00	-	-	-	100.00
Credits	-	-	-	-	-

Note:
 Conventional is RSPO certified material but sold as non-RSPO.

11A. Records of Certified CPO & PK Sold under PalmTrace since the last audit (if any)

No.	Buyers Name	PalmTrace Trading License Number	Certified CPO Sold (MT)	Certified PK Sold (MT)
1	XXX	AAA	3,550.00	-
2	YYY	BBB	-	1,075.00
TOTAL			3,550.00	1,075.00

Note: -

11B. Records of certified CPO & PK Sold under other schemes since the last audit (if any)

No.	Buyers Name	Scheme Name	Certified CPO Sold (MT)	Certified PK Sold (MT)
Nil	N/A	N/A	N/A	N/A
TOTAL			N/A	N/A

Note: -

11C. Records of CPO & PK Sold as conventional since the last audit (if any)

No.	Buyers Name	CPO Sold (MT)	PK Sold (MT)
Nil	N/A	N/A	N/A

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TOTAL	N/A	N/A
Note: -		

11D. Records of Certified CPO Sold under RSPO Credits since the last audit (if any)			
No.	Buyers Name	PalmTrace Trading License Number	RSPO Credits of Certified CPO Sold
Nil	N/A	N/A	N/A
TOTAL			N/A
Note: -			

12. Independent Smallholders Certified Tonnage (MT) / Volume									
Phase	Estimated last year (Aug 22 – Jul 23)			Actual (Jun 22 – May 23)			Forecast (Aug 23 – Jul 24)		
	Eligibility	MS A	MS B	Eligibility	MS A	MS B	Eligibility	MS A	MS B
	40%	70%	100%	40%	70%	100%	40%	70%	100%
FFB	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
IS-CSPO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
IS-CSPKO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
IS-CSPKE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CSPK	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

12A. Monthly Records of Certified CPO, PK & PKE (equivalent) produced since the last audit						
No.	Month - Year	FFB (MT)	Certified CPO (MT)	Certified PK (MT)	Certified PKO (MT)	Certified PKE (MT)
N/A	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL		N/A	N/A	N/A	N/A	N/A
Note: 1 mt = 1 credit						

13. Independent Smallholders Actual Sold Tonnage / Volume							
	FFB	FFB Conventional	FFB Other schemes	IS-CSPO	CSPK	IS-CSPKO	IS-CSPKE
Current License period (Aug 22 – May 23)							
Credits	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Physical	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Previous License period (Jun 22 – Jul 22)							
Credits	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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Physical	N/A	N/A	N/A	N/A	N/A	N/A
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13A. Records of Certified FFB, CPO, PK & PKE (including credits) sold since the last audit							
No.	Buyers Name	PalmTrace Trading License Number	FFB Sold (MT)	Certified CPO Sold (MT/credit)	Certified PK Sold (MT/credit)	Certified PKO Sold (MT/credit)	Certified PKE Sold (MT/credit)
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL			N/A	N/A	N/A	N/A	N/A
Note:							

Section 2: Assessment Process

Certification Body:

BSI Services Malaysia Sdn. Bhd. (ASI Accreditation Number: ASI-ACC-067)

Suite 29.01 Level 29, The Gardens North Tower,

Mid Valley City, Lingkaran Syed Putra,

59200 Kuala Lumpur, Malaysia.

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Representative: Dr. Chaiyaporn Seekao (Chaiyaporn.Seekao@bsigroup.com)

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BSI is a leading global provider of management systems assessment and certification, with more than 92,000 certified locations and clients in over 193 countries. BSI is the UK's National Standards Body. BSI provides independent, third-party certification of management systems. BSI is ASI Accredited (ASI-ACC-067) to conduct RSPO assessment since 31/10/2014 with accredited office located at Kuala Lumpur, Malaysia.

2.1 Assessment Methodology, Programme, Site Visits

The on-site assessment was conducted on 19-24 June 2023. The audit programme is included as Section 2.3. Where applicable, prior to the initial certification and recertification audit, 30 days Public Notification was made through the RSPO and BSI website on 19 May 2023 until 18 June 2023.

The approach to the audit was to treat the mill and supply base as an RSPO Certification Unit. A range of occupational health and safety, environmental, best practice management, and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HCVs, declared conservation areas, local communities engagement and workers welfare and safety.

The Critical NC close out was conducted off-site on 21/9/2023.

The methodology for collection of objective evidence included physical site inspections, observation of tasks and processes, interviews of staff, workers and their families and external stakeholders, review of documentation and monitoring data. Malaysia National Interpretation 2019 of the RSPO P&C 2018 was used as the normative reference to assess compliance. The comments made by external stakeholders were also taken into account in the assessment.

The minimum sample size is four estates. Sample size for certification unit with more than four (4) estates were determined based on formula $N = (\sqrt{y}) \times (z)$ where y is the number of estates and where z is the multiplier defined by risk assessment. While, the sampling of smallholders were based on the formula $(\sqrt{y}) \times (z)$; where y is total number of group member and where z is the multiplier defined by the risk assessment. The sampled smallholder listed in Appendix E.

Meetings were held with stakeholders to seek their views on the performance of the company with respect to the RSPO requirements and aspects where they considered that improvements could be made. At the start of each meeting, the interviewer explained the purpose of the audit followed by an evaluation of the relationship between the stakeholder and the company before discussions proceeded. The interviewer recorded comments made by stakeholders and these have been incorporated into the assessment findings.

Structured worker interviews with male and female workers and staff were held in private at the workplace in the mill and the estates. Fieldworkers were interviewed informally in small groups in the field. In addition, the wives of workers and staff were interviewed in informal group meetings at their housing. Separate visits were made to each of the local communities to meet with the village head and residents. Company officials were not present at any of the internal or external stakeholder interviews. A list of Stakeholders contacted is included as Section 3.4.

The non-conformities for this audit are detailed in Section 3.3 and unless it is stated in this section, all previous nonconformities including minor nonconformities are remains closed.

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This report is structured to provide a summary of assessment finding as provided in Appendix A. The assessment was conducted based on risk based approach sampling and therefore nonconformities may exist.

For Initial, Re-certification and Extension of Scope assessment, the report was externally reviewed by approved external peer reviewer prior to certification decision by BSI.

For Annual surveillance assessment, the report was internally reviewed and approved by BSI qualified certification reviewer.

The following table would be used to identify the locations to be audited each year in the 5 year cycle

Assessment Program					
Name (Mill / Supply Base)	Year 1 (Recertification)	Year 2 (ASA1_1)	Year 3 (ASA1_2)	Year 4 (ASA1_3)	Year 5 (ASA1_4)
Maju Sawit Estate	✓	✓	✓	✓	✓
LKSK Estate	✓	✓	✓	✓	✓
Landquest Estate	✓	✓	✓	✓	✓
Maju Sawit Estate - Wakuba Division	✓	✓	✓	✓	✓
Sabahan 1 Estate	✓	✓	✓	✓	✓

Tentative Date of Next Visit: June 3, 2024 - June 7, 2024

Total Number of Mandays: 15

2.2 BSI Assessment Team

Name	Role	Competency
Hafriazhar Mohd. Mokhtar (HMM)	Team Leader	<p>Education: Holds a Bachelor of Engineering (Hons.) Chemical Engineering, University Technology Malaysia.</p> <p>Work Experience: He has 20 years of working experience in multiple engineering disciplines emphasized on science, technology and sustainability. He acquired many skills from being involved in various industrial environments ranging from construction, plantation and mining before auditing. In summary, his started his career as Environmental Officer (2002-2003) in construction, Mill Engineer (2003-2008) in palm oil mill, Project Control Engineer (2008-2011) in mining and Auditor (2011-present) with accredited certification bodies.</p> <p>Training attended: He has completed Social Auditing & SMETA Training, HCV & HCS Introductory Training, ISO 45001 LA Training, MSPO LA Training, Endorsed RSPO SCCS LA Training, Endorsed RSPO P&C LA Training, ISO 9001 LA Training, ISO 50001 LA Training, ISO 14001 LA Training and</p>

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		<p>RSPO ISH Auditor Training and Endorsed RSPO Auditor Refresher Training (P&C and SCCS).</p> <p>Language proficiency: Fluent in English and Bahasa Malaysia.</p> <p>Aspect covered in this audit: Economic management plan, environment responsibility, environment impact assessment and management plan, natural and biodiversity conservation, Waste management, GHG, HCV, and RSPO supply chain requirements.</p>
<p>Muhammad Naqiuddin Mazeli (MNM)</p>	<p>Team Member</p>	<p>Education: Bachelor Science Horticulture, UPM</p> <p>Work Experience: 11 years working experience in oil palm plantation industry as sustainability team. Joining the sustainability team, managed, implement and monitors the RSPO, ISCC, MSPO and ISO9001 and ISO 18001 certification requirements for the estates, mills, refineries and Smallholder scheme. He also supports in providing training related to RSPO, MSPO and other certifications where applicable to the operations during previous company.</p> <p>Training attended: ISO 9001: 2015 LA Training(2019), ISO 14001: 2015 LA Training (2018), ISO 45001: 2018 LA Training (2018), HCV & HCS Training (2019), RSPO P&C LA Training(2018), MSPO LA Training (2018), SMETA Training (2021), SCCS Training and Refresher (2019), ISO 22000: 2018 LA (2023).</p> <p>Language proficiency: Fluent in English and Bahasa Malaysia.</p> <p>Aspect covered in this audit: Legal Requirements, land & legal issue, Occupational health and safety requirement, HIRARC and management plan, mill best practices, estate best practices training, environment impact assessment and management plan.</p>
<p>Mohd. Nur Amin Mohd. Halim (MNA)</p>	<p>Team Member</p>	<p>Education: Diploma Office Management & Technology, UiTM.</p> <p>Work Experience: He started his career as a sustainability practitioner in GLCs related to palm oil plantation for 6 years and 10 months, mainly handling operational excellence, environment & safety and health at the upstream and downstream operations. He then joined an international certification</p>

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		<p>body over the last 3 years and started his auditing career as qualified lead auditor for MSPO (OPMC and SCCS) schemes; and qualified auditor for ISCC Waste and Residue scheme. Concurrently, he was also the document controller and scheme coordinator for MSPO (OPMC and SCCS) accreditation.</p> <p>Training attended: He has completed Exemplar IMS (9001, 14001 & 45001) LA Course (2019), SA 8000 Course (2019), Endorse MSPO SCCS Course (2020), Endorse MSPO LA Course (2020), Endorse ISCC Waste and Residue Course (2020), HCV & HCS Course (2020), Endorse ISCC Basic & PLUS Course (2022), CQI & IRCA ISO 14001:2015 LA Course (2022) and Endorse RSPO P&C LA Course (2022).</p> <p>Language proficiency: Fluent in English and Bahasa Malaysia.</p> <p>Aspect covered in this audit: Policy and commitment, social requirements, contract agreement, human rights, workers’ welfare, smallholder welfare, Stakeholder Consultation and RSPO supply chain requirements.</p>
Dr. Suhaili Sahari	Peer Reviewer	<p>Education: Graduated from University Technology Mara (UiTM), Malaysia in Diploma in Science in 1990. He furthers his first degree in B.Sc (Hons) in Chemistry with Industrial Chemistry in 1995 from Liverpool University, England. He later advances his study in Master in Business Administration (General) in 2002 and graduated in 2005 from University of Multimedia, Malaysia. Completed his PhD from University Science Islam Malaysia (Faculty of Economy and Muamalat - Management) under the supervision of previous University Vice Chancellor Dato’ Mohd Muda.</p> <p>Work Experience: Worked with Hong Leong Group of Companies as a production executive cum TQM facilitator and continues to advance in his career as a manager and senior manager in management, production, training and quality for more than 11 years. During his tenure with Hong Leong Group of Companies, he heavily involved in strategic management decision issues such as developing SWOT analysis, Vision, Mission, Business and Corporate Strategy formulation, Acquisition and restructuring strategies. Strategic actions and implementation etc. Then he joint Kumpulan Guthrie and Sime Darby Group of Companies for more than 7 years as a manager, heads of department and Assistant Vice President in management, quality and training. Part of his duty is to strategies the departmental vision; mission, critical success factors and action plan into actions and support the corporate strategic plan.</p> <p>Training attended:</p>

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		<ol style="list-style-type: none"> 1. ISO 9001:2015 Lead Auditor and Internal Auditor 2. ASI reviewer training 3. Safety and Health 4. ISO 14001:2015 Standard 5. RSPO Standards: RSPO P&C 2018 MY-NI 2019 6. MSPO Standards : MS 2530 : 2013 part 1, 2 , 3 and 4 7. Problem Solving Technique : 8 D, ICC, QCC, Systematic PS 8. HACCP MS 1480:2019 9. GAP Standard : Global GAP, Euro GAP
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Accompanying Persons:

Name	Role
Nil	N/A

2.3 Assessment Plan

The Assessment plan was sent to the client prior to the assessment.

Date	Time	Subjects	HMM	MNM	MNA
Sunday, 18/6/2023	PM	Audit team travel to Tawau	✓	✓	✓
Monday, 19/6/2023 Day 1 Maju Sawit Estate & Wakuba Division	9:00 AM – 9:30 AM	Opening meeting @ Maju Sawit Estate <ul style="list-style-type: none"> • Opening presentation by audit team leader • Confirmation of assessment scope and finalize audit plan 	✓	✓	✓
	9:30 AM – 12:30 PM	Maju Sawit Estate & Wakuba Division Field visit: Boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, Schedule waste management, worker housing, clinic, Landfill etc.	✓	✓	✓
	10:30 AM – 12:30 PM	Meeting with stakeholders (Government, village representatives, smallholders, employee union representatives, vendor etc.)	-	-	✓
	12:30 PM – 1:30 PM	Lunch break	✓	✓	✓

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Date	Time	Subjects	HMM	MNM	MNA
	1:30 PM – 4:30 PM	Document Assessment P1 – P7: General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM, HCV records, SEIA documents & records, OSH records, assessment on pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation & etc.)	✓	✓	✓
	4:30 PM – 5:00 PM	<ul style="list-style-type: none"> Auditors discussion Day 1 Interim Closing Briefing 	✓	✓	✓
Tuesday, 20/6/2023 Day 2 Sabahan 1 Estate	9:00 AM – 12:30 PM	Sabahan 1 Estate Field visit: Boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, Schedule waste management, worker housing, clinic, Landfill etc.	✓	✓	✓
	10:30 AM – 12:30 PM	Meeting with stakeholders (Government, village representatives, smallholders, employee union representatives, vendor etc.)	-	-	✓
	12:30 PM – 1:30 PM	Lunch break	✓	✓	✓
	1:30 PM – 4:30 PM	Document Assessment P1 – P7: SOPs, assessment on management plans, SEIA documents, GHG records, wage records, employee data, training records, legal permits, mill inspection and internal monitoring records, CIP & implementation	✓	✓	✓
	4:30 PM – 5:00 PM	<ul style="list-style-type: none"> Auditors’ discussion Day 2 Interim Closing Briefing 	✓	✓	✓
Wednesday, 21/6/2023 Day 3 Kunak POM	9:00 AM – 12:30 PM	Kunak POM Mill visit: FFB receiving, warehouse, workshop, wastes management & Landfill, Effluent Ponds, OSH & ERP, Environment issues, POME application, water treatment. Laboratory, weighbridge and palm product storage area, staff, workers and contractor interview, housing and facility inspection, clinic, lab, weighbridge, and palm product storage area etc.	✓	✓	✓

Date	Time	Subjects	HMM	MNM	MNA
	10:30 AM – 12:30 PM	Meeting with stakeholders (Government, village representatives, smallholders, employee union representatives, vendor etc.)	-	-	✓
	12:30 PM – 1:30 PM	Lunch break	✓	✓	✓
	1:30 PM – 4:30 PM	Document Review P1 – P7: SOPs, review on management plans, SEIA documents, GHG records, wage records, employee data, training records, legal permits, mill inspection and internal monitoring records, CIP & implementation	✓	✓	✓
	4:30 PM – 5:00 PM	<ul style="list-style-type: none"> Auditors’ discussion Day 3 Interim Closing Briefing 	✓	✓	✓
Thursday, 22/6/2023 Day 4 Landquest Estate	9:00 AM – 12:30 PM	Landquest Estate Field visit: Boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, Schedule waste management, worker housing, clinic, Landfill etc.	✓	✓	✓
	10:30 AM – 12:30 PM	Meeting with stakeholders (Government, village representatives, smallholders, employee union representatives, vendor etc.)	-	-	✓
	12:30 PM – 1:30 PM	Lunch break	✓	✓	✓
	1:30 PM – 4:30 PM	Document Assessment P1 – P7: SOPs, assessment on management plans, SEIA documents, GHG records, wage records, employee data, training records, legal permits, mill inspection and internal monitoring records, CIP & implementation	✓	✓	✓
	4:30 PM – 5:00 PM	<ul style="list-style-type: none"> Auditors’ discussion Day 4 Interim Closing Briefing 	✓	✓	✓
Friday, 23/6/2023 Day 5 LKSK Estate	9:00 AM – 12:30 PM	LKSK Estate Field visit: Boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, Schedule waste management, worker housing, clinic, Landfill etc.	✓	✓	✓

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Date	Time	Subjects	HMM	MNM	MNA
	10:30 AM – 12:30 PM	Meeting with stakeholders (Government, village representatives, smallholders, employee union representatives, vendor etc.)	-	-	✓
	12:30 PM – 1:30 PM	Lunch break	✓	✓	✓
	1:30 PM – 4:30 PM	Document Assessment P1 – P7: SOPs, assessment on management plans, SEIA documents, GHG records, wage records, employee data, training records, legal permits, mill inspection and internal monitoring records, CIP & implementation	✓	✓	✓
	4:30 PM – 5:00 PM	<ul style="list-style-type: none"> Auditors’ discussion Day 5 Interim Closing Briefing 	✓	✓	✓
Saturday, 24/6/2023 Day 6 Kunak POM	9:00 AM – 10:30 PM	Kunak POM RSPO SCC general requirements, supply chain for CPO mill, internal audit, management review, sales and purchasing documents, mass balance accounting and other relevant documents and records.	✓	-	✓
	10:30 AM – 10:45 PM	<ul style="list-style-type: none"> Auditors’ discussion Preparation for Closing Meeting 	✓	-	✓
	10:45 PM – 11:00 PM	Closing Meeting	✓	-	✓

Off-site Major Non-Conformity Close Out

PRELIMINARY AGENDA					
Date	Time	Subjects	HMM	MNM	MNA
Thursday 21/09/2023 Microsoft Teams	09.0 – 09.15	Opening Meeting: <ul style="list-style-type: none"> Opening Presentation by Audit team leader. Confirmation of assessment scope and finalize Audit plan 	✓		
	09.00 – 12.00	Verification of Major NC CAP: 2354216-202306-M1 <ul style="list-style-type: none"> Remote interview Documents review – implemented evidence 	✓		
	12:00 – 12:30	Closing meeting	✓		

Section 3: Assessment Findings

3.1 Multiple Management Units and Time Bound Plan

Requirement	Assessment	Compliance
Does the time bound plan include all current subsidiaries, estates and mills that is under the control and/or minor shareholding of the holding company?	Yes, the time bound plan submitted annually to RSPO via ACOP has included all TSH majority owned and managed subsidiaries.	Complied
<p>Have all the estates and mills certified within five (5) years after obtaining RSPO membership?</p> <p>If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021</p>	<p>No. TSH is expected to achieve 100% certified latest by 30/6/2023 within 5 years from RSPO Certification System effective date on 1/7/2018. PT Andalas Agro Industri (AAI) was the latest estate to be successfully certified with RSPO in December 2019. Generally all estates and mills are certified with RSPO except stated below and/or in the TBP attached:</p> <ul style="list-style-type: none"> - There's a Pending HCV & LUCA Approval (resubmission of HCV) for PT Farinda Bersaudara (FDB) Estate and PT Andalas Wahana Berjaya (AWB) POM. Currently LUCA is being under reviewed by RSPO. PT AWB Estate 2 is in progress of HGU application. PT FDB POM certification was postponed in 2020 and planned to be certified in 2022. - For PT Mitra Jaya Cemerlang (MJC), the Hak Guna Usaha (HGU) application in progress as a single estate with no mill. Hence, TSH will add MJC to be part of PT Sarana Prima Multi Niaga (SPMN) POM's supply base in 2022. - LUCA for PT Munte Waniq Jaya Perkasa (MWJP) have passed. Hence, TSH are preparing for the audit this year as scheduled. - PT Perkebunan Sentawar Membangun (PSM) is in the midst of finalizing the mapping (peta bidang) and once finalized TSH will include PSM into certification as well. <p>The changes as described above has been included in latest ACOP 2022 submissions. The approval from RSPO was available as per email from RSPO Secretariat dated on 15/8/2023.</p>	Complied
Have there been any new acquisitions? If yes, the new acquisitions shall be certified within three (3) years	There is no new acquisitions as per the latest TBP 2022.	Complied

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<p>from the date of acquisition. Certification plan for the new acquisition shall be available.</p> <p>If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021.</p>		
<p>Any deviations from the maximum periods requires approval by the RSPO Secretariat.</p>	<p>Although there are deviation has been identified at those Indonesia management units but it has been justified as described above and included in ACOP submission.</p>	<p>Complied</p>
<p>Have there been any changes to the time-bound plan since the last audit (both new acquisition and existing)? If yes, justification is required.</p> <p>Is this consistent with the ACOP reporting?</p>	<p>Yes, changes as described above has been included in latest ACOP 2022 submissions. The approval from RSPO was available as per email from RSPO Secretariat dated on 15/8/2023.</p>	<p>Complied</p>
<p>Have there been any isolated lapses in implementation of the plan? If yes a Minor non-compliance shall be raised</p>	<p>No isolated lapses since The approval was obtained from the RSPO secretariat on 15/8/2023.</p>	<p>Complied</p>
<p>Have there been any fundamental failure (e.g. unable to justify delay in planning the assessments) to proceed with implementation of the plan? If yes a Major non-compliance shall be raised</p>	<p>No fundamental failure to proceed with the implementation of the plan.</p>	<p>Complied</p>
<p>Un-Certified Units or Holdings</p>		
<p>No replacement of primary forest or any area required to maintain or enhance HCVs and HCS in accordance with RSPO P&C criterion 7.12.</p>	<p>Based on RSPO RaCP Tracker website link as following: There are 11 management unit (MUs) with potential liability with LUCA submitted for all 11 Mus. LUCA review completed for 5 MUs with 10 MUs required Concept Note and Remediation Plan RaCP Tracker RSPO - Roundtable on Sustainable Palm Oil</p>	<p>Complied</p>
<p>Any new plantings since January 1st 2010 shall comply with the RSPO New Plantings Procedure.</p>	<p>New plantings was only declared by TSH in ACOP 2015 submissions for a total area of 427.75 ha without NPP notifications submitted to RSPO. No declarations in subsequent years ACOP until latest 2021.</p>	<p>Complied</p>
<p>Any Land conflicts are being resolved through a mutually agreed process, such as 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.</p>	<p>As of the date of the report being produced, there is no complaints related to land conflicts that requires action by TSH as per RSPO Complaints Website.</p>	<p>Complied</p>
<p>Any Labor disputes are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2</p>	<p>As of the date of the report being produced, there is no complaints related to labour disputes that requires action by TSH as per RSPO Complaints Website.</p>	<p>Complied</p>
<p>Any Legal non- compliance is being addressed through measures consistent with the requirements of RSPO</p>	<p>As of the date of the report being produced, there is no complaints related to legal</p>	<p>Complied</p>

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P&C criteria 2.1	noncompliance that requires action by TSH as per RSPO Complaints Website	
Did the company conduct internal audit for those uncertified estates against the uncertified management units requirement and covering the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12? If yes, a positive assurance statement shall be available and justified.	Yes. The company has conducted the annual internal audit by the Sustainability Team and the report has covering all the criterion to be complied with the corrective action taken. All nonconformities raised being closed accordingly and positive assurance statement been produced.	Complied
Are there any Critical (Major) non-compliance raised against any of the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12 during the last internal audit of the uncertified estates? If yes is the NC(s) actively addressed with RSPO?	Yes. The company has conducted the annual internal audit by the Sustainability Team and the report has covering all the criterion to be complied with the corrective action taken. All nonconformities raised being closed accordingly and positive assurance statement been produced.	Complied
Have there been any stakeholder (including NGO) consultation conducted?	Stakeholder Consultations are conducted regularly to include workers, suppliers, contractors, NGO's, Government Bodies Neighbouring estates and smallholders. Stakeholder comments are recorded in the Stakeholder Meeting Minutes. No negative comments were obtained from the stakeholders except for suggestions and recommendation taken into consideration by the company.	Complied

3.2 Progress of scheme smallholders and/or outgrowers

Progress of scheme smallholders or outgrowers towards compliance with relevant standards		
Requirement	Remarks	Compliance
Has 100% of scheme smallholders and/or scheme outgrowers comply with the standard within three years of the mill's initial certification? OFI shall be raised if after one year where 100% of the scheme smallholders and scheme outgrowers are not in compliance, a minor NC after two years, and a major NC if this requirement is not met after three years.	Not applicable as no scheme smallholder for TSH-Kunak POM.	Not Applicable

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Approved Time Bound Plan (via latest ACOP submission https://document.rspo.org/2022/TSH_Resources_Berhad_ACOP2022.pdf)

Name of the Unit of Certification (UoC)	Country	Name of the Mills and Supply Bases	Location Address	GPS Coordinates (in decimal degree)		Total Managed Area (Ha)	Certification Status (Certified / Not certified)	Plan Year for Certification	Actual Certification Year	Date of Last TBP Verified and Approved by CB	REVISION OF THE TBP <i>(Only applicable when revision is made)</i>			
				Latitude	Longitude						Any revision from the last approved TBP? (Yes / No)	New Proposed Year for Certification	Justification of changes for each UoC	Date of approval from RSPO
PT Sarana Prima Multi Niaga	Indonesia	PT Sarana Prima Multi Niaga (Mill and Estate)	Sub District Cempaga Hulu and Parenggean, Kabupaten Kota Waringan Timur, Kalimantan Tengah, Indonesia.	-1.953194	112.928078	7,114	Certified	2017	2016	2022	No			
		PT Mitra Jaya Cemerlang	Desa Tumbang Tanjung, Kecamatan Pulau Malan, Kabupaten Katingan, Provinsi Kalimantan Tengah	-1.499775	113.208228	4,610	Not Certified	2023		2022	Yes	2025	LUCA Finalisation in progress	15-Aug-23

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		Kop Lahang Bumi Lestari	Desa Tumbang Lahang Kec. Katingan Tengah, Kab. Katingan, Provinsi Kalimantan Tengah	-1.53008	113.16275	169.02	Not Certified	2023		2022	Yes	2026	Inclusion of PLASMA certification planning. Certification year to be 3 years after 2023 TBP approval since mill was certified earlier.	15-Aug-23
		Kop Hapakat Membangun	Desa Tumbang Tanjung RT 001/ RW 001 Kec. Pulau Malan, Kab. Katingan, Provinsi Kalimantan Tengah	-1.50986	113.12136	219.65	Not Certified	2023		2022	Yes	2026	Inclusion of PLASMA certification planning. Certification year to be 3 years after 2023 TBP approval since mill was certified earlier.	15-Aug-23
PT Andalas Agro Industri	Indonesia	PT Andalas Agro Industri (Mill Only)	Air Rau Village, Kinali Sub District, Pasaman Barat District, Sumatera Barat Province, Indonesia.	-0.053889	99.9725		Certified	2016	2019	2022	No			

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		PT Laras Inter Nusa	Sidodadi Village, Kinali Sub District, Pasaman Barat District, Sumatera Barat Province, Indonesia.	-0.111111	99.911667	6,316	Certified	2016	2019	2022	No			
		Kop Mandiangin Langgam Kinali Sejahtera	Jorong Mandiangin, Nagari Katiagan, Kec. Kinali, Pasaman Barat, Provinsi Sumatera Barat	-0.05433	99.9045	287	Not Certified	2023		2022	Yes	2026	Inclusion of PLASMA certification planning. Certification year to be 3 years after 2023 TBP approval since mill was certified earlier.	15-Aug-23
PT Andalas Wahana Berjaya	Indonesia	PT Andalas Wahana Berjaya (Mill and Estate)	Desa Koto Padang, Kecamatan Koto Baru, Kabupaten Dharmasraya, Provinsi Sumatera Barat, Indonesia.	-1.120097	101.551494	3,096.75	Not Certified	2023		2022	Yes	2024	RaCP submission in progress	15-Aug-23
		Kop Pusako Ninik Mamak	Nagari Sikabau, Kecamatan Pulau Punjung,	-0.990837	101.554822	1,080.68	Not Certified	2023		2022	Yes	2026	Inclusion of PLASMA certification planning. Certification	15-Aug-23

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			Kabupaten Dharmasraya, Provinsi Sumatera Barat										year to be 3 years after the mill is certified in 2024.	
		Kop Datuk Nan Sembilan	Nagari Gunung Medan, Kecamatan Sitiung, Kabupaten Dharmasraya, Provinsi Sumatera Barat	-1.025194	101.609028	484.44	Not Certified	2023		2022	Yes	2026	Inclusion of PLASMA certification planning. Certification year to be 3 years after the mill is certified in 2024.	15-Aug-23
		Kop Usaha Bundo	Jorong Batang Tabek, Kanagarian Tebing Tinggi, Kecamatan Pulau Punjung, Kabupaten Dharmasraya, Provinsi Sumatera Barat	-1.014429	101.585210	112.93	Not Certified	2023		2022	Yes	2026	Inclusion of PLASMA certification planning. Certification year to be 3 years after the mill is certified in 2024.	15-Aug-23
		Kop Koto Padang	Nagari Koto Padang, Kecamatan Koto Baru, Kabupaten Dharmasraya, Provinsi Sumatera Barat	-1.055306	101.645667	230.89	Not Certified	2023		2022	Yes	2026	Inclusion of PLASMA certification planning. Certification year to be 3 years after the mill is certified in 2024.	15-Aug-23

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PT Farinda Bersaudara	Indonesia	PT Farinda Bersaudara (Mill and Estate)	Desa Penawai, Kecamatan Bongan, Kabupaten Kutai Barat, Kalimantan Timur, Indonesia.	-0.695582	116.261963	12,093	Not Certified	2023		2022	Yes	2025	RaCP submission in progress	15-Aug-23
		PT Teguh Swakarsa Sejahtera	Desa Muara Siram, Kecamatan Bongan dan Jempang, Kabupaten Kutai Barat, Kalimantan Timur, Indonesia.	-0.743773	116.136559	10,282	Not Certified	2023		2022	Yes	2025	RaCP submission in progress	15-Aug-23
		PT Munte Waniq Jaya Perkasa	Kampung Ponaq, Kecamatan Siluq Ngurai, Kabupaten Kutai Barat, Kalimantan Timur, Indonesia.	-0.648704	115.972893	8,016	Not Certified	2023		2022	Yes	2025	RaCP submission in progress	15-Aug-23
		PT PSM	Kampung Kiak, Kecamatan Siluq Ngurai, Kabupaten Kutai Barat, Kalimantan	-0.718227	115.872978	5,084	Not Certified	2023		2022	Yes	2025	LUCA Finalisation in progress	15-Aug-23

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			Timur, Indonesia.											
		Koperasi Serba Usaha Sawit Mitra Bongan Raya	Kampung Jambuk, Kecamatan Bongan, Kabupaten Kutai Barat, Provinsi Kalimantan Timur	- 0.702683 9	116.3072 36	1,298	Not Certified	2023		2022	Yes	2026	Inclusion of PLASMA certification planning. Certification year to be 3 years after the mill is certified in 2025.	15-Aug- 23
		Koperasi Sawit Mitra Bongan Jempang	Kampung Resak, Kecamatan Bongan, Kabupaten Kutai Barat, Provinsi Kalimantan Timur	-0.74697	116.2394 4	115	Not Certified	2023		2022	Yes	2026	Inclusion of PLASMA certification planning. Certification year to be 3 years after the mill is certified in 2025.	15-Aug- 23
		Koperasi Mitra Sawit Jaya Makmur Perkasa	Kampung Muhur, Kecamatan Siluq Ngurai, Kabupaten Kutai Barat, Provinsi Kalimantan Timur	-0.67853	115.9627 8	133	Not Certified	2023		2022	Yes	2026	Inclusion of PLASMA certification planning. Certification year to be 3 years after the mill is certified in 2025.	15-Aug- 23

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Lahat Datu Palm Oil Mill	Malaysia	Lahat Dato Palm Oil Mill	KM 48 Lahat Datu Sandakan Highway, 90200 Kinabatangan, Sabah, Malaysia.	118.042972	5.32475		Certified	2017	2017	2022	No	2023	The mill was sold off to third party and no longer under TSH management since February 2022	
		Ong Yan Ho Estate		5.32475		1,905	Certified		2017	2022	No	2023	The mill was sold off to third party and no longer under TSH management since February 2022	
		Gomanton g Estate				895	Certified		2017	2022	No	2023	The mill was sold off to third party and no longer under TSH management since February 2022	
Kunak Palm Oil Mill	Malaysia	Kunak Palm Oil Mill	Mile 41, Tawau Kunak Road, 91200 Tawau, Sabah, Malaysia.	4.4675	118.1852		Certified	2016	2018	2022	No			

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		Maju Sawit Estate & Wakuba	Batu 41, Jalan Tawau-Kunak Highway	4.6997	118.4278	251	Certified		2018	2022	No			
		LKSK Estate	KM 35, Jalan Bukit Mull, Balung, Tawau, Sabah.	4.6597	118.1078	960	Certified		2018	2022	No			
		Landquest Estate	KM 39, Jalan Semporna - Tawau highway, Semporna, Sabah.	4.5533	118.0030	438	Certified		2018	2022	No			
		Wakuba Estate	Batu 16, Jalan Tawau-Kunak Highway, Wakuba, Sabah	4.3939	118.1275	16	Certified		2018	2022	No			
RT Plantation (Without Mill)	Malaysia	RT Plantation (Without Mill)	KM7, Apas Road, Tawau, Sabah	4.5654	117.0738	2,601	Not Certified	2023		2022	Yes	2026	LUCA Finalisation in progress	15-Aug-23
										2022				
Sabahan Palm Oil Mill	Malaysia	Sabahan 1 Estate	KM38 Lahat Datu Kunak Highway, 91700 Sabah, Malaysia.	4.818175	118.087878	122	Certified	2015	2019	2022	No		Mill has been closed and Sabahan 1 Estate transferred into Kunak	3-Oct-22

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													POM certification unit	
PT Andalas Wahana Sukses (Without Mill)	Indonesia	PT Andalas Wahana Sukses (Plantation Only)	Desa Tepian Makmur, Kecamatan Rantau Pulung, Kabupaten Kutai Timur, Kalimantan Timur, Indonesia	0.720702	117.148917	3,732	Not Certified	2023		2022	Yes	2025	LUCA Finalisation in Progress	15-Aug-23
		KUD Karya Bersama II	Jl. Kampung Baru Dusun Pantai, Desa/ Kelurahan Singa Geweh, Kec. Sangatta Selatan, Kab. Kutai Timur, 75683, Kalimantan Timur	0.61875	117.27639	79	Not Certified	2023		2022	Yes	2026	Inclusion of PLASMA certification planning. Certification year to be 3 years after the mill is certified in 2025.	15-Aug-23
PT Bulungan Citra Agro Persada (Without Mill)	Indonesia	PT Bulungan Citra Agro Persada (Plantation Only)	Desa Tanah Kuning, Kecamatan Tanjung Palas Timur, Kabupaten Bulungan, Kalimantan Utara, Indonesia.	2.656163	117.764067	14,156	Not Certified	2023		2022	Yes	2025	LUCA Finalisation in Progress	15-Aug-23

3.3 Details of Nonconformities

The nonconformities are listed below. The findings summary of the assessment by criteria are listed in Appendix A.

During this Assessment there were one (1) Critical; one (1) Minor nonconformities and two (2) Opportunity For Improvement raised. The TSH Resources Berhad - Kunak POM & Supply Base Certification unit submitted Corrective Action Plans for the nonconformity. Corrective action plans with respect to the nonconformity was reviewed by the BSI audit team and accepted.

The implementation of the corrective action plans to address the minor nonconformity will be followed up during the next surveillance assessment. The implementation of the Corrective Actions for the Critical Nonconformity(ies) has been verified for its effectiveness and closed accordingly. The below is the summary of the non-conformity raised during this assessment.

Non-conformity			
NCR Ref #	2354216-202306-M1	Issued Date	24/6/2023
Due Date	21/9/2023	Closure Date	21/9/2023
Indicator & Category (Critical / Minor)	3.6.1 (Critical)		
Statement of Nonconformity:	An H&S procedure related to Confined Space found inadequately implemented.		
Requirement Reference:	All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.		
Objective Evidence:	Kunak POM establish Safe Operating Procedure (TSHR/OSH/WI03 Rev No:0 dated 26/08/2019) for Confined space where Authorized Entrant must declare that he is fit to perform the job by filing in Health declaration form and confirmation by OHD. However, found no record of health declaration for 4 worker that enter the confined space as per PTW (KPOM/JKKP/VACUUMDRYER2/062022) implementation dated 04/06/2023 Vacuum Dryer No. 2 tank cleaning thus Major NC was raise during this audit.		
Corrections:	Immediately send the lists of registered authorized entrants to conduct the health declaration and confirmation review with OHD – 13th July 2023.		
Root Cause Analysis:	The Authorize entrant doing the job, just recently attended and passed the AESP Training and yet to be arranged for the health declaration and confirmation review with OHD as per SOP.		
Corrective Actions:	Training of Confined Space SOP to all AGTES & AESP		
Assessment Conclusion:	Due to CAP accepted able to be verified via documented information as approved by RSPO Global Scheme Manager, hence off-site verification conducted for CAP evidence submitted by client as following: <ul style="list-style-type: none"> - Name list dated 25/7/2023 of all AGTES & AESP total 28 person identified by Kunak POM (including 4 workers done the work on 4/6/2023) to be sent for Medical Surveillance by OHD - Letter by OHD of confirmation for Medical Surveillance conducted on 26/7/2023 - Letter by OHD dated 4/8/2023 of Medical Surveillance results and Confined Space inspection. All 28 examined workers found fit and declared to be allowed to perform confined space work 		

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	<p>- Training of Confined Space SOP for all AGTES & AESP from 4/8/2023 until 20/9/2023</p> <p>Verification of CAP found implementation evidently effective to address the issue. Hence, Major NC closed on 21/9/2023.</p>
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Non-conformity			
NCR Ref #	2354216-202306-N1	Issued Date	24/6/2023
Due Date	Next assessment	Closure Date	Open
Indicator & Category (Critical / Minor)	2.2.2 (Minor)		
Statement of Nonconformity:	The evidence of legal due diligence of contracted third parties was insufficiently demonstrated.		
Requirement Reference:	All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party. Evidence of legal due diligence of all contracted third parties, recruitment agencies (licensed/ accredited) for migrant workers, service providers and labour contractors, is available.		
Objective Evidence:	Based on site visit, the groceries shop at LKSK Estate was found to have been storing rice & sugar and distributing them to the workers. However, there is no evidence that the shop has obtained legal permit from the relevant authority which is not in accordance with Control of Paddy & Rice Act 1994 (Act 522) and Control Supplies Act 1961 (Act 122).		
Corrections:	Served the groceries store the Warning Letter to submit their Legal Permit related to Control of Paddy & Rice Act 1994 (Act 522) and Control Supplies Act 1961 (Act 122) by 10th August 2023.		
Root Cause Analysis:	Lack of awareness in the applicable legal compliances of the groceries shop by LKSK PIC so he didn't request all listed legal licenses and permits required for groceries shop operation as none are stated in the contract agreement.		
Corrective Actions:	Training of PIC for monitoring of applicable legal compliance by grocery shop		
Assessment Conclusion:	CAP has been accepted. Evidence of CAP effectiveness to be verified in next assessment.		

Opportunity for Improvements	
OFI #	Description
2354216-202306-I1	7.9.1: The installation of diesel engine nearby the estate's housing and office area for electricity supply at both LKSK & Lanquest Estate could be assessed and monitored further its impact towards house and office occupants since its 24 hours operation aspects on the engine's air pollutants with diesel fumes and noise emissions nuisance too.

Positive Findings	
PF #	Description
PF 1	Good positive relationship maintained and highlighted by internal and external stakeholders.
PF 2	Good implementation of best agricultural practices.

3.3.1 Status of Nonconformities Previously Identified and Observations

Non-conformity			
NCR Ref #	2216460-202206-M1	Issued Date	25/6/2022
Due Date	23/9/2022	Closure Date	30/8/2022
Indicator & Category (Critical / Minor)	3.8.5 (Critical)		
Statement of Nonconformity:	Found the implementation of supply chain procedure was inadequate		
Requirement Reference:	<p>Documented procedures</p> <p>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:</p> <p>d) The mill shall have documented procedures for receiving and processing certified and non-certified FFBs including ensuring no contamination in the IP mill.</p>		
Objective Evidence:	<p>From the standard procedure for supply chain (TSHR/SUST/SOP05) Rev No. 5; dated 20/2/2020 under B. Miller Traceability, CSFFB stated 3. The WAT for CSFFB shall be retained and separated with the designated label or stamp which stated both supply chain model and certificate number.</p> <p>However found from the weighbridge ticket from Landquest estate, Maju Sawit estate and Wakuba div was not stamp with supply chain model and certificate number thus Major NC been raised.</p> <p>Sampling as per below:-</p> <p>FFB Supplier: Ladang Maju Sawit SAP no: ML03A220335814 Ticket No: 435814 Delivery Date: 7/3/2022 Vehicle Number: SD611B Net weight: 1570 Kg</p> <p>FFB Supplier: Landquest Sdn Bhd SAP no: ML03A220335848 Ticket No: 435848 Delivery Date: 8/3/2022 Vehicle Number: SS6416N Net weight: 11,420 Kg</p>		

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Corrections:	Briefing to all TSH estate without own weighbridge to stamp on their available documents i.e Delivery Note (DN) or Delivery Order (DO) whichever use during their delivery of CSFFB to mill. Effective on 1st July 2022.
Root Cause Analysis:	Current SOP TSHR/SUST/SOP05 only stated the requirements of RSPO stamping on WAT only. Since these 2 estates didn't have own weighbridge station on their own, the FFB directly submitted daily to KPOM and the WAT will be generated by KPOM.
Corrective Actions:	<ol style="list-style-type: none"> 1. Revised TSHR/SUST/SOP05 to includes this new requirement – 15th July 2022 2. Briefing to all Supply Chain PIC from Estates and Mill – 15th July 2022
Assessment Conclusion:	<p>As per document review below:-</p> <p>SOP- Supply Chain, Doc no. TSHR/SUST/SOP05 Rev no. 6 dated 15/7/2022 to revise on clause 6 to add on DN/DO & WAT Definition.</p> <p>Briefing on Supply chain SOP to all weighbridge clerk and PIC for each operating unit dated 15/7/2022 at KPOM meeting room. Attended by all operating PIC with total 12 person.</p> <p>Sampling the weighbridge ticket as per below:-</p> <p>Landquest Sdn Bhd Ticket no: 149145, 149143 dated: 4/8/2022, 2/8/2022</p> <p>Sabahan 1 Estate Ticket no: 166285, 166293 dated: 10/8/2022, 18/8/2022</p> <p>Maju Sawit Estate Ticket no: 446388, 446453 dated: 30/7/2022, 31/7/2022</p> <p>Wakuba Estate Ticket no: 444478, 444573 dated: 5/7/2022, 6/7/2022</p> <p>From the ticket with the designated label or stamp which stated both supply chain model and certificate number. From the interview with supply chain PIC and weighbridge operator they understand and aware regarding to the new SOP. Thus the major NC close on 30/8/2022</p>
Effectiveness Closure (for previous audit closed Critical NC):	<p>On-site verification conducted during RA visit found CAP has been implemented as following:</p> <ol style="list-style-type: none"> 1. TSH Kunak has established RSPO Supply Chain Certification procedure (SOP No.: TSHR/SUST/SOP05 Rev:06 dated 15/07/2022) for TSH Kunak POM. The procedure has covered the general chain of custody, RSPO SCC Committee, RSPO SCC Supply Chain Verification, claim, RSPO Supply Chain Model, training, complaints, handling of non-conformance and record retention. Manager as the responsible person to ensure the compliance of RSPO SCCS in the mill. 2. The training on SCCS was available dated 13/03/2023, this training conducted by Pn Rohana involved weighbridge operator, AP, clerk and SCCS coordinator. <p>This confirmed that CAP has been implemented accordingly with evidence of effectiveness to address the issue with no recurrence. Hence, Major NC remained closed.</p>

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Non-conformity			
NCR Ref #	2216460-202206-M2	Issued Date	25/6/2022
Due Date	23/9/2022	Closure Date	30/8/2022
Indicator & Category (Critical / Minor)	6.2.4 (Critical)		
Statement of Nonconformity:	Workers housing condition has not been properly maintained		
Requirement Reference:	The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. National laws, or in their absence the ILO Guidance on Workers’ Housing Recommendation No. 115, are used. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5years) is allowed to upgrade the infrastructure.		
Objective Evidence:	<p>Line inspection checklist format is available and documented in the “Borang Pemeriksaan Perumahan, Dewan Komuniti Pusat Jagaan KanakKanak & Sekolah”. As per checklist, line site inspection needs to be conducted for specific parameters in-line with applicable requirements of Workers Minimum Housing and Amenities Standard Act 1990.</p> <p>For Kunak POM and Maju Estate, sample for 3 months taken which is March, April and May 2022 which latest inspection done 11/05/2022, 17/05/2022 and 25/05/2022. As per stated in the inspection records, there is no issues and comply with the parameter set.</p> <p>However, it was observed during the site visit that bushes, trees and plant has not been properly managed that may attract mosquitoes breeding and causing discomfort to the occupant. This is not in line with the housing inspection conducted.</p>		
Corrections:	Cleaning of the area that abandoned where found with bush, tree and plant.		
Root Cause Analysis:	Most of houses found with bushes, trees or plant left at housing area are those abandoned without occupant causing it deteriorate as such.		
Corrective Actions:	<ol style="list-style-type: none"> 1. Memo to issue related prohibition of planting of any plants that without proper care/maintenance surrounding the TSH Bio-complex housing area. 2. Continuous monitoring on the housing area will be made on weekly basis and recorded in the “Borang Pemeriksaan Perumahan, Dewan Komuniti Pusat Jagaan KanakKanak & Sekolah”. 3. Site management for Mill, Estate and stakeholder (TSH Bio-Energy and TSH Biogas Sdn Bhd) will conduct bi-annual “gotong royong” program 4. The Grass cutter during their daily scheduled will clean those area/space which is unkept (tall grass, etc) 5. Management has issued out the banned of planting banana tree surrounding the housing and operation area to ensure clean and tidy housing complex. 		
Assessment Conclusion:	The memo of related prohibition of planting of any plant was available as per dated 15/7/2022 approved by Mr Thomas Gunik (Manager KPOM). This memo have been briefing to the workers as per record 3/8/2022 at KPOM.		

	<p>Programmed for TSH Bio-Integrated complex have been conducted on 1/8/2022. this to ensure the housing area kept clean and in good condition. this programmed will be conducted 2 time per year as per memo 30/7/2022. From the site visit sighted the area already been kept tidy and good condition as per linesite inspection record. As per linesite inspection dated 25/7/2022 and 18/7/2022 and site visit was same as per record stated.</p> <p>The management already established for grass trimming scheduled dated 28/7/2022 to ensure all housing area in good condition and hygiene. Thus the Major NC was close on 30/8/2022.</p>
<p>Effectiveness Closure (for previous audit closed Critical NC):</p>	<p>On-site verification conducted during RA visit found CAP has been implemented as following:</p> <p>Housing inspection sighted in the document title 'Borang Pemeriksaan Perumahan, Dewan Komuniti Pusat Jagaan Kanak-Kanak & Sekolah' on weekly basis with evidence as follow.</p> <ol style="list-style-type: none"> 1. Maju Estate and Kunak POM conduct on 01/06/2023 and 12/06/2023. 2. LKSK Estate conduct on 13/05/2023, 20/05/2023, 27/05/2023, 03/06/2023, 10/06/2023, 17/06/2023. 3. Landquest Estate conduct on 15/05/2023, 29/05/2023, 07/06/2023,12/06/2023, 19/06/2023. 4. Sabahan 1 Estate conduct on 03/05/2023, 13/05/2023, 19/05/2023, 25/05/2023, 06/06/2023, 15/06/2023, 20/06/2023. <p>Review on the checklist, verified managements has put remarks the actual conditions and during onsite visit, observed its tally.</p> <p>This confirmed that CAP has been implemented accordingly with evidence of effectiveness to address the issue with no recurrence. Hence, Major NC remained closed.</p>

Non-conformity			
NCR Ref #	2216460-202206-M3	Issued Date	25/6/2022
Due Date	23/9/2022	Closure Date	30/8/2022
Indicator & Category (Critical / Minor)	6.6.1 (Critical)		
Statement of Nonconformity:	Sighted retention of wages and recruitment fees has been charged to workers.		
Requirement Reference:	<p>All workers have entered into employment voluntarily and the following are prohibited:</p> <ul style="list-style-type: none"> • Retention of identity documents or passports (except for administration purposes including legalization and renewal processes) • Charging the workers for recruitment fees. • Contract substitution • Involuntary overtime • Lack of freedom of workers to resign • Penalty for termination of employment • Debt bondage 		

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<p>Objective Evidence:</p>	<ul style="list-style-type: none"> • Withholding of wages <p>Sample of new workers for recruitment taken in year 2019 for 10 workers where it has been arranged by the agent appointed by human resources department which are Agensi Pekerjaan Anika and Agensi JR Resources. Total cost incurred has been outline in workers expenses cost document number HRD/WR/20191101/KPOM, HRD/WP/20200103/KPOM,HRD/WP/20200103/KPOM, HRD/WP/202005/02/KPOM, HRD/WP/20200301/KPOM.</p> <p>Details of cost incurred as per below</p> <table border="1" data-bbox="625 651 1158 947"> <thead> <tr> <th>Cost</th> <th>Total (RM)</th> </tr> </thead> <tbody> <tr> <td>Accommodation</td> <td>185</td> </tr> <tr> <td>Transport Fee</td> <td>300</td> </tr> <tr> <td>Special pass (3x)</td> <td>300</td> </tr> <tr> <td>JP Visa</td> <td>500</td> </tr> <tr> <td>Agency Fee</td> <td>200</td> </tr> </tbody> </table> <p>a. Based on 10 workers pay slips sighted that deduction has been made to the workers since 2019 until the day of audit total RM60/month for the cost of recruitment. It has been confirmed that recruitment fee has been charged to workers through interview with human resources department and the workers itself.</p> <p>b. Retention of RM600 workers salary as guarantee for the foreign workers did not resign before the permit expiry. Total RM50/balance month before expiry will be charge to workers from the retention of RM600. (i.e Permit expired December 2022, resigned June 2022, balance month before permit expiry: 6 months; total RM charge to the workers is RM50 x 6 months balance = RM300)</p> <p>Samples of deduction sighted in pay slip November 2021, January 2022 and April 2022 for 10 workers.</p> <p>Hence, Major nonconformities has been raised.</p>	Cost	Total (RM)	Accommodation	185	Transport Fee	300	Special pass (3x)	300	JP Visa	500	Agency Fee	200
Cost	Total (RM)												
Accommodation	185												
Transport Fee	300												
Special pass (3x)	300												
JP Visa	500												
Agency Fee	200												
<p>Corrections:</p>	<p>All Recruitment Fee will be absorbed by management.</p> <p>All collected saving fund will be refunded to all relevant employees in their next pay of month – July’ 2022 Salary</p>												
<p>Root Cause Analysis:</p>	<p>These 10 workers are listed under the 10 years renewal program legalization by Sabah government; hence the application is made using the agents to facilitate passport renewal. This is the last batch that Sabah Government has approved for renewal for another 10 years. Started in 2020, no more passport renewal for another 10 years has been approved.</p>												
<p>Corrective Actions:</p>	<ol style="list-style-type: none"> 1. Training, briefing & evaluation to all passport holder employees and management. 2. To monitor such as internal audit by yearly basis to ensure no reoccurrence issue 3. HR to be diligent on Labour law enforcement within the organization. 4. HR to conduct training to the Premise Admin to ensure the same case are not repeated. 												
<p>Assessment Conclusion:</p>	<p>As per document review below:-</p>												

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	<p>Passport refund to workers as per Gang/ID No. and Payslip on July 2022 have been given dated 8/8/2022. verified as per payslip sample below:-</p> <p>03/0370 04/0389 03/0447 04/0568 04/0599 10/0744 02/0916</p> <p>Interview with foreigner workers showed that the passport was kept by them and they also confirm already received the retention money. The training on passport holder conducted on 8/8/2022 attended by all workers.</p> <p>Training on premise admin training dated 5/8/2022, this to train and brief premise admin on labor law enforcement.</p> <p>For HR diligence on Labour Law enforcement, from the email dated 28/4/2022 showed that the HR implemented the Minimum Wage Order 2022 will be started on 27/4/2022. Thus the major NC was close on 30/8/2022.</p>
Effectiveness Closure (for previous audit closed Critical NC):	<p>On-site verification conducted during RA visit found CAP has been implemented as following:</p> <p>Based on the review, managements do not implement any deduction related to recruitment and passport fee from foreigners' payslip.</p> <ol style="list-style-type: none"> 1. Maju Sawit Estate; 01-0029, 01-0199, 01-0381, 01-0394 and 01-0483. 2. LKSK Estate; 1546/80, 1630/90, 1625/89, 0643/23, 1680/102, 0947/48, 1222/60, 1520/77 and 1662/97. 3. Landquest Estate; 0690/24, 0913/40, 0779/29, 0943/44, 0731/26 and 0761/27. 4. Sabahan 1 Estate; 0431, 01/0497, 01/0494, 0213 and 0490. 5. Kunak Palm Oil Mill; 01/0345, 01/1007, 01/1082, 03/1083, 04/0568, 05/1108, 05/1094 and 05/1100. <p>This confirmed that CAP has been implemented accordingly with evidence of effectiveness to address the issue with no recurrence. Hence, Major NC remained closed.</p>

Non-conformity			
NCR Ref #	2216460-202206-N1	Issued Date	25/6/2022
Due Date	23/6/2023	Closure Date	19/6/2023
Indicator & Category (Critical / Minor)	7.12.7 (Minor)		
Statement of Nonconformity:	The HCV monitoring requirement is not complied.		
Requirement Reference:	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.		

Objective Evidence:	LKSK Estate - There is presence of HCV 6 "Children Cemetery" as mentioned in the assessment report (by M/s Kiwiheng Environmental Consultants Sdn Bhd K Kinabalu on Jan 2018). The assessment recommended the following monitoring; a) The cemetery to be inspected to ensure it is not vandalized or that it is not vandalized or become a place for unhealthy illegal There is no record of monitoring of HCV except for wildlife monitoring as sighted in the records latest being 13/6-15/6/2022.
Corrections:	Revised the HCV monitoring form specifically for LKSK Estate – 15th July 2022.
Root Cause Analysis:	The previous HCV monitoring didn't include the HCV6 due to miss interpretation of HCV. However, the cemetery has been monitored on monthly basis by the management but not recorded in the form.
Corrective Actions:	Train the social Environmental PIC to inspect and monitor this HCV 6 using the new form – 15th July 2022 and to conduct the evaluation by yearly basis.
Assessment Conclusion:	CAP has been accepted. Evidence of CAP effectiveness to be verified in next assessment.
Effectiveness Closure (for previous audit closed Critical NC):	On-site verification conducted during RA visit found CAP has been implemented as following: - HCV monitoring form has been revised and included with HCV 6 "Children Cemetery" for regular monitoring by PICs i.e. daily patrolling by security guard and monthly inspection by field supervisor – latest dated on 17/6/2023 and 27/5/2023 respectively - Training of both PICs on the action plan of all HCV including HCV 6 as recommended by the HCV assessor latest conducted on 16/3/2023. Annual evaluation of both PICs were done by management during annual appraisal This confirmed that CAP has been implemented accordingly with evidence of effectiveness to address the issue with no recurrence. Hence, Minor NC closed on 19/6/2023.

Non-conformity			
NCR Ref #	2216460-202206-N2	Issued Date	25/6/2022
Due Date	23/6/2023	Closure Date	19/6/2023
Indicator & Category (Critical / Minor)	3.4.2 (Minor)		
Statement of Nonconformity:	Issues discussed in the welfare committee meeting has not been included in the social management plan.		
Requirement Reference:	For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been developed with participation of affected stakeholders.		
Objective Evidence:	Workers welfare committee, Jawatankuasa Kebajikan has been established for operating units as alternative for trade union and meeting conducted as of the channel to discuss any issues related to social, OSH and environment. Latest meeting for Landquest Estate conducted on 21/12/2022 and 24/03/2022, Sabahan 01 Estate on 06/12/2021, while for Maju Sawit and Kunak POM, welfare		

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	<p>meeting conducted latest on 14/06/2022. Several issues has been raised during the meeting such as road repair, housing repair, sport activities.</p> <p>Social impact assessment management plan established in the document "social continual improvement plan" (Tawau Region) for all estates and Kunak POM effective date 01/01/2016 revision #0 for the period of 20212025. However, issues that has been raised in the welfare committee meeting has not been included management plan.</p>
Corrections:	<p>Management/PIC to complete those items that required for immediate action under the welfare meeting.</p> <p>All site PIC (engineers/welfare/staff) will monitor welfare meeting outcomes which is under their own name for the upcoming welfare meeting.</p>
Root Cause Analysis:	<p>PIC missed out the plan for completion within the time limit causing it not completed within the time frame of 3 months.</p>
Corrective Actions:	<p>The Person that raised the finding/action required item to use the Borang Keluh Kesah to track it and as a record for its completion.</p>
Assessment Conclusion:	<p>CAP has been accepted. Evidence of CAP effectiveness to be verified in next assessment.</p>
Effectiveness Closure (for previous audit closed Critical NC):	<p>On-site verification conducted during RA visit found CAP has been implemented as following:</p> <p>Kunak POM and its supply bases has no new planting activities since from the last assessment. For existing planting and operations, the Social Impact Assessment (SIA) report covers the Oil Palm Plantation with total 1,576 ha Planted area which located at Maju Sawit Estate, Landquest Estate, LKSK Estate, Sabahan 1 Estates and Kunak Palm Oil Mill, District of Tawau, Sabah. The report prepared by third party consultant with Doc. No.: KEC(EV)/18/03 dated May 2018.</p> <p>The reports established includes with the objectives, category, action, frequency, person in charge and monitoring period. The methodology of the assessment was through onsite interview with stakeholders, onsite visit and documentation review. The assessment involved the affected stakeholders such as contractors, schools' representatives, CLC teachers, officers from government authorities, local nearby communities and internal workers. Issues raised by all stakeholders were incorporated into a management plan. Social profile such as social background of employees, background of local communities, education, safety and health, living condition, infrastructure and amenities and stakeholder engagement were assessed accordingly.</p> <p>The implemented plan included with monitoring of effectiveness of mitigation action for negative impacts and promotion of positive impacts. The plan covers the social objective therein describing the objectives, category, action, frequency, person in charge and monitoring period.</p> <p>The input for each issue will be review annually based on information gathered from the meeting minutes from Welfare committee meeting conducted at each of operating units as follow.</p> <ol style="list-style-type: none"> 1. Maju Sawit Estate and Kunak Palm Oil Mill conduct meeting on 08/03/2023 and 13/06/2023. 2. LKSK Estate conduct meeting on 20/09/2022, 14/012/2022, 09/03/2023 and 13/06/2023. 3. Landquest Estate conduct meeting on 24/06/2022, 21/09/2022, 21/12/2022, 14/03/2023.

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	<p>4. Sabahan 1 Estate conduct meeting on 28/03/2023 and 15/06/2023.</p> <p>Based on the minutes of meeting, all issues minutes is related to facilities repairing and amenities maintenance. The issues transferred by managements into complaints form established. The management than transfer all the issue from Welfare minutes of meeting and complaints form into Social Continual Improvement Plan (2021-2025) updated from 19/05/2023 as monitoring to handle the issues.</p> <p>This confirmed that CAP has been implemented accordingly with evidence of effectiveness to address the issue with no recurrence. Hence, Minor NC closed on 19/6/2023.</p>
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Opportunity for Improvement	
OFI#	Description
OFI 1	<p>OFI Statement: Nil</p> <p>Verification / Follow-up actions: N/A</p>

3.3.2 Summary of the Nonconformities and Status

CAR Ref.	Category (Critical / Minor)	P&C Indicator	Issued Date	Status & Date (Closure)
2354216-202306-M1	Critical	3.6.1	24/6/2023	21/9/2023
2354216-202306-N1	Minor	2.2.2	24/6/2023	Open

3.4 Stakeholders and previous land owner / user consultation

Stakeholder consultation involved internal and external stakeholders. External stakeholders were contacted by telephone to arrange meetings at a location convenient to them to discuss TSH Plantation Management Sdn Bhd (TSH Kunak Palm Oil Mill) & TSH Maju Sawit, LKSK Sdn Bhd, Landquest Sdn Bhd, TSH Wakuba Estate, Sabahan 1 Estate) Certification Unit’s environmental and social performance, legal and any known dispute issues.

Meetings were conducted with stakeholders to seek their views on the performance of the company with respect to the RSPO requirements and aspects where they considered that improvements could be made. At the start of each meeting, the interviewer explained the purpose of the audit followed by an evaluation of the relationship between the stakeholder and the company before discussions proceeded. The interviewer recorded comments made by stakeholders and later was verified with the management team. Any comment which is not complying to the RSPO P&C requirements have been incorporated as an assessment finding.

Structured worker interviews with male and female workers and staff were held in private at the workplace in the mill and the estates. Fieldworkers were interviewed informally in small groups in the field. In addition, the wives of workers and staff were interviewed in informal group meetings at their housing. Separate visits were made to each of the local communities to meet with the village head and residents. Company officials were not present at any of the internal or external stakeholder interviews. A list of Stakeholders contacted is included as below.

Stakeholders contacted		
Type of Stakeholder (e.g. Internal, Union, Contractor, Governmental Department, NGO, External, Communities)	Stakeholder name / organization	Means of communication (e.g. face to face interview, email, phone interview, comment from public notice)
Internal Grocer Shop	Pemborong Am Suhsailah Jaya	Face to face interview
Internal Grocer Shop	Perniagaan Haziq Enterprise	Face to face interview
Neighbouring Estate	Neighbouring Estate for Sabahan 1 Estate	Face to face interview
Neighbouring Independent Smallholders	Neighbouring Independent Smallholders for LKSK Estate	Face to face interview
Neighbouring Estate	Neighbouring Estate for LKSK Estate	Face to face interview
Neighbouring Local Communities	Kampung Checkpoint Tawau	Face to face interview
Internal Committee	Persatuan Wanita for each operating unit	Face to face interview
Internal Committee	Persatuan Kebajikan for each operating unit	Face to face interview
Internal Education Center	CLC Landquest Estate	Face to face interview
Internal Education Center	3M School LKSK Estate	Face to face interview

Stakeholders comment	
1	<p>Feedbacks: Persatuan Wanita for each operating unit</p> <p>Persatuan Wanita representatives interviewed, informed there are evidence that all female workers can participate in the committee and has been invited for meeting that will be conducted every three (3) months.</p> <p>During the interview session it was informed complaints process been communicated among female workers especially on handling any harassment as according to company procedure.</p> <p>Other than that, pregnancy test has not been conducted for female workers but only self-assessment on pregnant symptom such as menstrual delay will be submitted online on monthly basis. For this period, no new mothers or new baby born from female staffs/workers. Therefore, no assessment able to be conducted to assess the new mothers' need.</p> <p>The representative informed no discrimination has been practiced by management either based on their same job scope neither wage. All female workers received same benefits, leave and others.</p> <p>Audit Team verification and response:</p> <p>Managements will always have remained these good communications to feedback from female staffs and workers of any form of harassment or discrimination to comply as company policy.</p> <p>Document review on 'Persatuan Wanita' minutes of meeting from sampled estates verified the meeting is conduct at every three months and attended by female staffs and workers as committee member.</p> <p>No further verification required</p>
2	<p>Feedbacks: CLC Landquest Estate and 3M School LKSK Estate</p> <p>CLC Landquest Estate is located within Lanquest Estate housing area. While 3M School LKSK Estate is located within LKSK Estate housing compound. During interview with the teachers informed they have good relationship with both estate managements. They informed with the relationship has given the opportunity</p>

	<p>for them to continue serving their origin worker’s children with educations which are one of the need before continue their study in their own country after finishing their study in the education center provided by TSH Group.</p> <p>They informed the facilities stayed is provided and maintained by TSH Group. Any form of request on facilities repaired will be taken prompt action by estate management.</p> <p>And they also mentioned that they aware about consultation and communication procedure and know who need to be contacted for any communication/consultation.</p> <p>Audit Team verification and response:</p> <p>Managements will always have remained these good communications to both foreign education center.</p> <p>Document review on stakeholders’ minutes of meeting from verified the meeting is attended by both representatives and include request of facilities maintenance to be discuss during the meeting.</p> <p>Review on complaint records and Social Continuous Improvement Plan established verified the request is included as monitoring by both estate managements to take action.</p> <p>No further verification required</p>
<p>3</p>	<p>Feedbacks: Pemborong Am Suhsailah Jaya and Perniagaan Haziq Enterprise</p> <p>Pemborong Am Suhsailah Jaya and Perniagaan Haziq Enterprise have been doing business in TSH Group estate over years.</p> <p>They are entering an agreement with estates management with open tender for one (1) year. The agreement will be renewed every one year. And there is an opportunity for local communities surrounded to form business within TSH Group estates complex.</p> <p>They informed the facilities stayed is provided and maintained by TSH Group. Any form of request on facilities repaired will be taken prompt action by estate managements.</p> <p>During interview session, both shoppers purchase their goods from Tawau town with additional price for transporting cost and profit. There are no issues with the estates management where the management has maintained good relationship with the external stakeholder. They are aware about complaint procedure, consultation and communication procedure and other policies that has been established.</p> <p>Both shoppers informed that they share and displayed list of groceries and foods prices at their shops as initiative of transparency by the shoppers. However, Pemborong Am Suhsailah Jaya was found to have been storing rice and sugar and distributing them to the workers. No evidence that the shop has obtained legal permit from the relevant authority which is not in accordance with Control of Paddy & Rice Act 1994 (Act 522) and Control Supplies Act 1961 (Act 122).</p> <p>Audit Team verification and response:</p> <p>Document review sighted the list of grocery prices and foods sold at both shops at Pemborong Am Suhsailah Jaya and Perniagaan Haziq Enterprise. From the Kantin Agreement review, sighted both shoppers have signed the agreement</p> <p>Based on the visit Pemborong Am Suhsailah Jaya, a Non-conformance being raised due to no legal permits from relevant authority to retail and distribute of rice and sugar from the shop.</p>
<p>4</p>	<p>Feedbacks: Kampung Checkpoint Tawau</p> <p>Representative from Kampung Checkpoint Tawau been interviewed informed most of the villagers works at Tawau Town and village works of their own oil palms farm. He informed no villagers work in the TSH group estates neither Kunak POM.</p> <p>Based on the interview he informed the villagers has no issues with TSH group of estates management and maintained the good relationships have been between both parties.</p> <p>He also mentioned that the village is border with other plantation company field and not exactly border with TSH group estates. He informed no operation/ activities in TSH group estates and Kunak POM that give adverse effect to the local communities.</p>

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	<p>There are no cases of pollution has happened and identified by the villagers. There are also no issues of land dispute/ customary right land which has been confirmed who already reside at that area earlier than TSH Group estates and mill commence.</p> <p>Audit Team verification and response: Managements will always have remained these good communications to the villager. Document review on stakeholders’ minutes of meeting from verified the meeting is attended by head of villager and no request/complaints/grievance/disputes to be discuss during the meeting. Review on complaint records and Social Continuous Improvement Plan established verified the no request/complaints/grievance/disputes is included as monitoring by management to take action. No further verification required</p>
<p>5</p>	<p>Feedbacks: Neighbouring Estates and Independent Smallholder for LKSK Estate and Sabahan 1 Estate Representatives attended during stakeholders’ consultation informed that they have good relationship built and maintained between both parties. The frequent communication/meeting formal and informal has given the opportunities for them to raise awareness and sharing regarding on the managing their plantations/sustainability implementation/good agricultural practices. Based on the interview, they informed their estate/field block boundaries have clear demarcation been established by both parties and therefore no issues of overplanting. Other than, the management of both parties cooperate to maintain the condition of boundaries. There are also no issues of land dispute/ customary right land which has been confirmed who already reside at that area earlier than TSH Group estates and mill commence. They informed no activities from TSH group estates and Kunak POM that give adverse effect to the operations.</p> <p>Audit Team verification and response: Managements will always have remained these good communications to the villager. Document review on stakeholders’ minutes of meeting from verified the meeting is attended by the neighbouring estates/independent smallholder representatives and no request/complaints/grievance/disputes to be discuss during the meeting. Review on complaint records and Social Continuous Improvement Plan established verified the no request/complaints/grievance/disputes is included as monitoring by management to act. No further verification required</p>
<p>6</p>	<p>Feedbacks: Persatuan Kebajikan for each operating unit Persatuan Kebajikan representatives interviewed, informed all local and foreign workers are encouraged to participate in the committee and has been invited for meeting that will be conducted every three (3) months. They informed the representative are freely elected without any interfered by managements. During the interview session it was informed complaints process been communicated among workers especially on complaints/grievance/welfare/housing repair/sexual harassmt/discrimination as according to company procedure. Other than that, issues or cases reported especially regarding on welfare/sexual harassmt/discrimination from their colleagues locally or foreigners. Therefore, no action can demonstrate to handle those issues as per procedure. Most of the report are only for housing/facilities maintenance which required managements attention for giving conducive living facilities and amenities to workers. They informed, TSH Group always improve their intention especially wages, job offered, overtime, living amenities and welfare for workers. They are happy with current practices especially after the RSPO/MSPO been participated by the company.</p> <p>Audit Team verification and response:</p>

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	<p>Managements will continuously improve to sustainability practices in place especially related to workers need as to with company policy.</p> <p>Document review on Welfare Committee minutes of meeting from sampled estates verified the meeting is conduct at annually and attended by workers representative as committee member. No request/complaints/grievance/disputes to be discuss during the meeting. Therefore, no action can demonstrate to handle those issues as per procedure. Most of the report are only for housing/facilities maintenance which required management’s attention for giving conducive living facilities and amenities to workers.</p> <p>Review on complaint records established verified the no request/complaints/grievance/disputes is included as monitoring by management to act. All issues raised related to housing/facilities maintenance been transferred into Social Continuous Improvement Plan which is available for review as at audit.</p> <p>No further verification required</p>
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List of land owner / user contacted					
Name	Years of ownership / used	Land area (ha)	Agreement (Yes / No)	Agreement base on FPIC (Yes/No)	Compliance on the agreement terms and conditions
Not applicable as the estates have undergone full first cycle of replanting.					

Previous land owner / user comment	
Nil	Feedbacks: N/A
	Audit Team verification and response: N/A

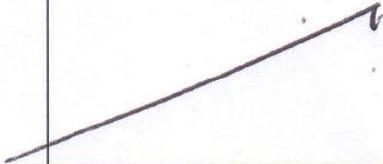
3.5 Impartiality and conflict of interest

During this assessment there was no circumstances or pressure that had influenced the independence or confidentiality of the assessment team.

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Formal Signing-off of Assessment Conclusion and Recommendation

The audit objectives have been achieved and the certificate scope is appropriate. Based on the results of this audit, it is concluded that TSH Plantation Management Sdn Bhd (TSH Kunak Palm Oil Mill) & TSH Maju Sawit, LKSK Sdn Bhd, Landquest Sdn Bhd, TSH Wakuba Estate, Sabahan 1 Estate) certification unit has complied with the Malaysia National Interpretation 2019 of the RSPO P&C 2018 and audit criteria identified within the audit report. It is deemed that the management system has achieved its intended outcomes. Therefore, it is recommended that TSH Plantation Management Sdn Bhd (TSH Kunak Palm Oil Mill) & TSH Maju Sawit, LKSK Sdn Bhd, Landquest Sdn Bhd, TSH Wakuba Estate, Sabahan 1 Estate) certification unit is remain certified.

Report prepared by	Acceptance of Assessment Conclusion
Name: Hafriazhar Mohd. Mokhtar	Name: Thomas Gunik
Company Name: BSI Services Malaysia Sdn. Bhd.	Company Name: TSH Plantation Management Sdn Bhd (Kunak Palm Oil Mill)
Title: Client Manager	Title: Mill Manager
Signature: 	Signature: <i>(I the undersigned, being the most senior relevant management representative of the operation seeking or holding certification, agree with the contents of this report and accept the liability in execution of the procedure in the report.)</i>  
Date: 24/09/2023	Date: 4/11/2023

Appendix A: Summary of Findings

Criterion / Indicator	Assessment Findings	Compliance	
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	<p>(C) Documents that are specified in the RSPO P&C are made available to the public.</p> <p>- Critical (Major) compliance -</p>	<p>TSH Resources (TSHR) established communication to continue to use the internet to disseminate public information in company website https://www.tsh.com.my/investor-relations/reports/.</p> <p>Based review on the annual report describes TSH Group commitment to creating long-term value for their stakeholders through continuous engagements and employing ethical business practices. The company aim to achieve includes in striving to achieve and maintain Roundtable on Sustainable Palm Oil (RSPO), Indonesia Sustainable Palm Oil (ISPO) and Malaysia Sustainable Palm Oil (MSPO) certifications for 100% palm oil plantations and mills.</p> <p>Other documents provided on the website includes TSH Sustainability commitment with email address https://www.tsh.com.my/sustainability/our-commitment/</p> <p>Review on the website sighted TSH Group revise version of Group Sustainability Policy with Doc. No.: ESG-POL-01- 00; Appendix 7.1.1 signed by Managing Director updated 10/04/2023. Revise policy includes with Human Rights, force labours, freedom of associations, fair wages, discriminations, safety and health.</p> <p>Onsite visit to Kunak POM and its supply based sighted TSH Group maintain the current Standard Operating Procedure Communication, Consultation and Participation with Doc. No.: TSHR/SUST/SOP02 dated 19/11/2019. The SOP describes in section</p>	Complied

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		<p>B. Information Request stated all request for information shall be written into TSH Stakeholder Registration Form. The PIC will forward the request to the relevant departments for further action and prompt reply. The PIC will act to includes in the 'Borang Maklumbalas Permintaan Maklumat' and distribute to related department.</p> <p>All information documents kept in each site and available upon request to the public, includes Land titles, occupational safety & health plan, environmental plan, HCV management plan, social plan, complaints report, sustainability public summary reports and company policies.</p> <p>While Kunak POM and its supply based kept in each site information documents deemed private and confidential includes following.</p> <ol style="list-style-type: none"> 1. Detailed personal information about a particular staff 2. Information or emails intended for internal circulation only 3. Detailed confidential financial information 4. Classification operation or R&D information which may undermine the company's operations or years of research 5. Sensitive environmental information which divulged may cause the loss biodiversity or the degradation of a protected or HCV area 6. Marketing information or company's marketing strategies 7. Records describing security plans <p>Agreement protected information and information protected by company policies.</p>	
1.1.2	<p>Information is provided in appropriate languages and accessible to relevant stakeholders.</p> <p>- Minor compliance -</p>	<p>TSH Group revise Group Sustainability Policy with Doc. No.: ESG-POL-01- 00; Appendix 7.1.1 signed by Managing Director updated 10/04/2023. Revise policy includes with Human Rights, force</p>	Complied

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		<p>labours, freedom of associations, fair wages, discriminations, safety and health.</p> <p>Onsite visit to Kunak POM and its supply based sighted TSH Group maintain the current Standard Operating Procedure Communication, Consultation and Participation with Doc. No.: TSHR/SUST/SOP02 dated 19/11/2019. The SOP describes in section B. Information Request stated all request for information shall be written into TSH Stakeholder Registration Form. The PIC will forward the request to the relevant departments for further action and prompt reply. The PIC will act to includes in the 'Borang Maklumbalas Permintaan Maklumat' and distribute to related department.</p> <p>All information documents kept in each site and available upon request to the public, includes Land titles, occupational safety & health plan, environmental plan, HCV management plan, social plan, complaints report, sustainability public summary reports and company policies.</p>	
1.1.3	<p>(C) Records of requests for information and responses are maintained. - Critical (Major) compliance -</p>	<p>Kunak POM and its supply base managements maintain the request for any information by external stakeholders from stakeholder meeting which conducted at each of operating units as follow.</p> <ol style="list-style-type: none"> 1. Maju Sawit Estate and Kunak POM conduct on 09/03/2023. 2. LKSK Estate conduct on 11/03/2023. 3. Landquest Estate conduct on 19/04/2023. 4. Sabahan 1 Estate conduct on 07/06/2023. <p>Kunak POM and its supply base management maintain the request housing maintenance by internal employees from Welfare Committee Meeting which conducted at each of operating units as follow.</p>	Complied

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		<ol style="list-style-type: none"> 1. Maju Sawit Estate and Kunak Palm Oil Mill conduct on 08/03/2023 and 13/06/2023. 2. LKSK Estate conduct on 20/09/2022, 14/012/2022, 09/03/2023 and 13/06/2023. 3. Landquest Estate conduct on 24/06/2022, 21/09/2022, 21/12/2022, 14/03/2023. 4. Sabahan 1 Estate conduct on 28/03/2023 and 15/06/2023. <p>Based on both meetings conduct, Kunak POM and its supply base management transfer all request for any information by external stakeholders and internal employees in 'Borang Cadangan & Aduan'.</p> <p>Review on the recorded in the forms mainly related to facilities maintenance as follow.</p> <ol style="list-style-type: none"> 1. For Maju Estate and Kunak POM latest complaint 01/06/2023 2. For LKSK Estate, latest complaint received on 16/02/2023 and 09/06/2023. 3. For Landquest Estate, latest complaint received on 05/05/2023 and 09/06/2023. 4. For Sabahan 1 Estate, latest complaint received on 08/02/2023 and 15/06/2023. <p>There is no information request has been received as per audit period.</p>	
1.1.4	<p>(C) Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by nominated representative.</p> <p>- Critical (Major) compliance -</p>	<p>TSH Group maintain the current Communication Procedure provided to external stakeholders during meeting attached together with minutes of meeting for 2023, suggestion and complaint form, flow chart for complaint process, flow chart for information request, business codes of ethics and verification acceptance form.</p> <p>The stakeholder meeting which conducted at each of operating units as follow:</p>	Complied

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		<ol style="list-style-type: none"> 1. Maju Sawit Estate and Kunak POM conduct on 09/03/2023. 2. LKSK Estate conduct on 11/03/2023. 3. Landquest Estate conduct on 19/04/2023. 4. Sabahan 1 Estate conduct on 07/06/2023. 	
1.1.5	<p>There is a current list of contact and details of stakeholders and their nominated representatives.</p> <p>- Minor compliance -</p>	<p>Kunak POM and its supply base managements maintain and update External Stakeholders Contact Details on annual basis. The stakeholders contain information includes neighboring estate, services provider, government agencies, school, CLC education center, foreign embassy, local communities, contractors, product customers and suppliers.</p> <p>List of stakeholders' updates as follow:</p> <ol style="list-style-type: none"> 1. For Kunak POM and Maju Sawit Estate updated on 23/05/2023. 2. LKSK Estate updated on 14/06/2023. 3. Landquest Estate updated on 09/03/2023. 4. Sabahan 1 Estate updated on 01/02/2023. 	Complied
Criterion 1.2: The unit of certification commits to ethical conduct in all business operations and transactions.			
1.2.1	<p>A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.</p> <p>- Minor compliance -</p>	<p>TSH Group maintain the current of Communication & Consultation Policy and Human Resource Manual contain with Code of Ethics practicing within plantation operation units.</p> <p>Both policy and Code of Ethic embedded in all policies includes in Human Rights & Responsible Business Practices, Doc. No.: ST-POL09-03 dated 21/7/2020.</p> <p>The policy and Code of Ethic been communicated to external stakeholders during meeting as follow.</p> <ol style="list-style-type: none"> 1. Maju Sawit Estate and Kunak POM conduct on 09/03/2023. 2. LKSK Estate conduct on 11/03/2023. 3. Landquest Estate conduct on 19/04/2023. 	Complied

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		<p>4. Sabahan 1 Estate conduct on 07/06/2023.</p> <p>Additionally, the policy and Code of Ethic been communicated to workers during meeting as follow.</p> <ol style="list-style-type: none"> 1. Maju Sawit Estate and Kunak Palm Oil Mill conduct on 08/03/2023 and 13/06/2023. 2. LKSK Estate conduct on 20/09/2022, 14/012/2022, 09/03/2023 and 13/06/2023. 3. Landquest Estate conduct on 24/06/2022, 21/09/2022, 21/12/2022, 14/03/2023. 4. Sabahan 1 Estate conduct on 28/03/2023 and 15/06/2023. 	
1.2.2	<p>A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.</p> <p>- Minor compliance -</p>	<p>TSH Group monitor all its operating units assisted by TSH HQ Sustainability Team on the implementation of the policy and overall ethical business practice.</p> <p>The monitoring based on the internal audit conducted to all operating units with Internal Audit conducted on March 2023 by TSH HQ Sustainability Team. Based on the report, issue on ethical conduct raised as findings.</p>	Complied
Principle 2: Operate legally and respect rights			
Criterion 2.1: There is compliance with all applicable local, national and ratified international laws and regulations.			
2.1.1	<p>(C) The Unit of Certification complies with legal requirements</p> <p>- Critical (Major) compliance -</p>	<p>TSH Kunak Certification Unit continued to comply with all legal requirements as per indicator. Compliance to each applicable law and regulation is monitored by the operating units and TSH Group Sustainability Department. As per verification the mill and estate, the legal and other requirement was available</p> <p>Maju Sawit</p>	Complied

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		<p>MPOB license covered 235.22 ha under license no 617806002000 valid from 1/12/2022 until 30/11/2023.</p> <p>License for Business was available referred CTRPT-TL02-00005419 dated 20/12/2022.</p> <p>License from KPDNHEP (PPDNHEP.TWU 900-3/1/16-2005P) for 18,000L for Diesel valid from 13/11/2021 – 12/11/2024</p> <p>License to Employ Non-Residential Workers (JTK-Sabah); License Number: -006661/26; License Validity Period: 14/09/2022 – 13/09/2023.</p> <p>Salary deduction permit no. JTKSBH/PMT/113/2021/0227. Validity period 06/07/2021 – 05/07/2023.</p> <p>LKSK</p> <p>MPOB license for LKSK estate, 503210802000 (966.02 ha) valid from 1/09/2022 until 31/08/2023.</p> <p>License from KPDNHEP, refer to license PPDNHEP TWU 900-1/08-2015 P for Diesel 20,000 liter was valid until 14/06/2024</p> <p>License from JTK for hired foreigner (Indonesia;68) valid from 15/09/2022 until 14/09/2023.</p> <p>License from JTK for Permit Potongan Gaji (JTKSBH/PMT/113/2021/0228) valid from 06/07/2021 until 05/07/2023.</p> <p>Air Receiver Tank license from DOSH, SB PMT 80288 valid until 05/03/2024.</p> <p>Landquest Estate</p>	
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		<p>License from JTK for Permit Potongan Gaji (JTKSBH/PMT/113/2021/0234) valid from 09/07/2021 until 08/07/2023.</p> <p>License from JTK for hired foreigner (Indonesia; 34 Philippines; 1) valid from 13/08/2022 until 12/08/2023.</p> <p>License for personal installation as per Electrical Supply act 1990 siri no 60667, license no 2023/00745 dated 29/05/2023 until 28/05/2024.</p> <p>PMT license for air receiver tank referred SB PMT 80641 dated valid until 16/09/2023</p> <p>MPOB license for Landquest estate, 502362102000 (370 ha) valid from 1/11/2022 until 31/10/2023.</p> <p>License from KPDNHEP, refer to license KPDNHEP.SPN.600-1/7/2016/28 P for Diesel 12,000 liter was valid until 07/09/2023</p> <p>Sabahan 1 Estate</p> <p>MPOB license covered 84.17 ha under license no 617854002000 valid from 01/01/2023 until 31/12/2023.</p> <p>JTK license from JTK for hired foreigner (Indonesia;50) valid from 13/06/2023 until 12/06/2024.</p> <p>JTK License for wages deduction for electricity, insurance, PTPTN was available (JTKSBH/PMT/113/2021/0227) and valid from 6/7/2021 – 5/7/2023.</p> <p>License from KPDNHEP (KPDNHEP.SPN.600-1/7/2015/10(P) for 20,000L for Diesel valid from 07/07/2022 – 06/07/2023</p> <p>Kunak POM</p> <p>License from MPOB 508719104000 valid from 1/6/2023 until 31/5/2024.</p>	
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		<p>BOMBA Fire Certificate (JBPM: SB/7/97/2022) as per series 319692 Valid from 18/05/2022 until 17/05/2023. The operating unit already send for renew on 18/04/2023 at BOMBA. Pending site inspection from BOMBA.</p> <p>License from KPDNHEP (PPDNHEP.TWU 900-3/1/16-2005P) for 18,000L for Diesel valid from 13/11/2021 – 12/11/2024</p> <p>Calibration of weighbridge dated 08/12/2022 from De Metrology Sdn Bhd as per certificate A020747 for weighbridge siri B811538862.</p> <p>Calibration of weighbridge dated 03/12/2022 from De Metrology Sdn Bhd as per certificate A020757 for weighbridge siri 170414887.</p> <p>SB PMT 1500 (cert PMT-SB/21 44298) for vertical steriliser was valid until 3/9/2023</p> <p>License for installation as per Electrical Supply Act 1990 siri: 60249 valid from 29/04/2023 until 28/04/2024</p>	
2.1.2	<p>A documented system for ensuring legal compliance is in place. This system has a means to track changes to the laws and regulations.</p> <p>- Minor compliance -</p>	<p>TSH Resources Berhad has established Standard Operating Procedure to ensure legal compliance documented in Legal and Other Requirements. Refer document no. TSHR/SUST/SOP04, rev. no. 2 dated 01/11/2017 under section 8. Procedure subsection B. Track Changes and Implementation.</p> <p>As stated in the SOP established, yearly or whenever changes made, responsible HOD of every department shall monitor any changes thru the respective website/ memo latest publish by authority bodies. Latest updated was on ICOP for Management of Occupational Noise Exposure and Hearing Conservation 2019.</p>	Complied
2.1.3	<p>Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.</p> <p>- Minor compliance -</p>	<p>Legal boundaries are clearly demarcated and visibly maintained as per sample boundary in Sabahan 1 Estate verified between field PM2019 and smallholder (Rahima Binti Saibat). Based on the boundary visit, there is no planting beyond own estate area.</p>	Complied

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. - Minor compliance -	Kunak POM managements-maintained list of contracted parties and documented in List of Stakeholder includes Local Community Heads, Neighbours, Local Authorities, Union Association, Foreign Country Embassies, Vendors (Contractors & Suppliers).	Complied
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. Evidence of legal due diligence of all contracted third parties, recruitment agencies (licensed/ accredited) for migrant workers, service providers and labour contractors, is available. - Minor compliance -	All contracted parties/vendors were required to signed Business Code of ethics and to comply with all applicable laws and regulations related anti-bribery, fraud and corruption, labour and Human Rights. Memorandum of Agreement (MOA) were also verified for sampled contractors which contained specific clauses on meeting applicable legal requirements to be demonstrated by them. Sighted sampled as below: 1. HMK Transport Sdn Bhd. 2. Sundry shop owners Based on site visit, the groceries shop at LKSK Estate was found to have been storing rice & sugar and distributing them to the workers. However, there is no evidence that the shop has obtained legal permit from the relevant authority which is not in accordance with Control of Paddy & Rice Act 1994 (Act 522) and Control Supplies Act 1961 (Act 122). This indicated that the evidence of legal due diligence of contracted third parties was insufficiently demonstrated. Hence a Minor NC has been raised.	Non-compliance
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. - Minor compliance -	Based on verification of the signed contract agreements dated 01/01/2022 between HMK Transport Sdn Bhd, contain specific clause disallowing child, forced and trafficked labour.	Complied

Criterion 2.3: All FFB supplies from outside the unit of certification are from legal sources.																							
2.3.1	<p>(C) For all directly sourced FFB, the mill requires:</p> <ul style="list-style-type: none"> • Information on geo-location of FFB origins • Evidence of the ownership status or the right/claim to the land, or valid use of land by the grower/smallholder • One or more supporting documents for claims • Valid MPOB license <p>- Critical (Major) compliance -</p>	<p>Verified list of direct sourced FFB supply to Kunak Palm Oil Mill. The Palm Oil Mill management managed to obtain the required information from the directly sourced FFB supplier. The information contains details such as:</p> <ul style="list-style-type: none"> - Source of FFB - Address of plantation/dealer - MPOB license and Validity - Coordinate and size of plantation 	Complied																				
2.3.2	<p>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.</p> <p>- Minor compliance -</p>	<p>The mill has established FFB Supplier List to Collecting Centre, smallholder and smallgrower. Sample on collection centre Syarikat Tingkat Maju that send FFB to Kunak POM. Sample the small holder under Syarikat Tingkat Maju as per below:-</p> <table border="1" data-bbox="1137 906 1926 1308"> <thead> <tr> <th>Smallholder</th> <th>Land Title</th> <th>MPOB license</th> <th>Coordinate</th> </tr> </thead> <tbody> <tr> <td>Lim Soon Kooi</td> <td>CL105384183</td> <td>477959-101000</td> <td>118.2524.343</td> </tr> <tr> <td>Lim Soon Jou</td> <td>CL105393520</td> <td>277175 - 501000</td> <td>118.11144.24589</td> </tr> <tr> <td>Tambo bin Oga</td> <td>CL105541759</td> <td>287571-201000</td> <td>118.202104.52415</td> </tr> <tr> <td>Siti Zubaidah Lopik</td> <td>PT871000581</td> <td>425330-101000</td> <td>118.1938864.568640</td> </tr> </tbody> </table>	Smallholder	Land Title	MPOB license	Coordinate	Lim Soon Kooi	CL105384183	477959-101000	118.2524.343	Lim Soon Jou	CL105393520	277175 - 501000	118.11144.24589	Tambo bin Oga	CL105541759	287571-201000	118.202104.52415	Siti Zubaidah Lopik	PT871000581	425330-101000	118.1938864.568640	Complied
Smallholder	Land Title	MPOB license	Coordinate																				
Lim Soon Kooi	CL105384183	477959-101000	118.2524.343																				
Lim Soon Jou	CL105393520	277175 - 501000	118.11144.24589																				
Tambo bin Oga	CL105541759	287571-201000	118.202104.52415																				
Siti Zubaidah Lopik	PT871000581	425330-101000	118.1938864.568640																				
Principle 3: Optimise productivity, efficiency, positive impacts and resilience																							

Criterion 3.1: There is an implemented management plan that aims to achieve long-term economic and financial viability.																														
3.1.1	<p>(C) A business or management plan (minimum three years) is documented that includes, where applicable, a jointly developed business case for Scheme Smallholders.</p> <p>- Critical (Major) compliance -</p>	<p>Business Management Plan available in documented information as following:</p> <ul style="list-style-type: none"> - Long Term Project Development & Maintenance Plan (5 years) 2023 – 2027; Company name: TSH Resource Berhad; Operation unit: TSH Plantation Management (Maju Sawit Estate) - Long Term Project Development & Maintenance Plan (5 years) 2023 – 2027; Company name: TSH Resource Berhad; Operation unit: TSH Plantation Management (LKSK Estate) - Long Term Project Development & Maintenance Plan (5 years) 2023 – 2027; Company name: TSH Resource Berhad; Operation unit: TSH Plantation Management (Maju Sawit Estate – Wakuba Div.) - Long Term Project Development & Maintenance Plan (5 years) 2023 – 2027; Company name: TSH Resource Berhad; Operation unit: TSH Plantation Management (Landquest Estate) 				Complied																								
3.1.2	<p>An annual replanting programme projected for a minimum of five years with yearly review, is available.</p> <p>- Minor compliance -</p>	<p>Annual replanting programme projected for a minimum of five years with yearly review, is available as following:</p> <table border="1"> <thead> <tr> <th>Estate</th> <th>2023</th> <th>2024</th> <th>2025</th> <th>2026</th> <th>2027</th> </tr> </thead> <tbody> <tr> <td>Sabahan 1</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td>Landquest</td> <td>-</td> <td>26</td> <td>31</td> <td>30</td> <td>30</td> </tr> <tr> <td>Maju Sawit Estate & – Wakuba Div.</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> </tr> </tbody> </table>				Estate	2023	2024	2025	2026	2027	Sabahan 1	-	-	-	-	-	Landquest	-	26	31	30	30	Maju Sawit Estate & – Wakuba Div.	-	-	-	-	-	Complied
Estate	2023	2024	2025	2026	2027																									
Sabahan 1	-	-	-	-	-																									
Landquest	-	26	31	30	30																									
Maju Sawit Estate & – Wakuba Div.	-	-	-	-	-																									

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3.1.3	<p>The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertake.</p> <p>- Minor compliance -</p>	<p>Management review meeting was latest conducted on 15/06/2023 which was chaired by the Mill Manager. Minutes of meeting records verified to be appropriate to the scale and nature of activities undertook.</p>	Complied																				
<p>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.</p>																							
3.2.1	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>The action plan for continuous improvement based on consideration of the main social and environmental impacts and opportunities is implemented, as per TSH Resources Berhad Environment Continual Improvement Plan (2021-2025); Form # TSHR/ENV/F08; 1/9/2015; Rev. # 0; Location: Kunak Palm Oil Mill, LKSK Estate, Landquest Estate, Maju Sawit Estate & Wakuba Division Water Management Plan:</p> <table border="1" data-bbox="1151 831 1924 1323"> <thead> <tr> <th>Ref. #</th> <th>Action</th> </tr> </thead> <tbody> <tr> <td>Waste/M/003</td> <td>Segregation & 3R programme</td> </tr> <tr> <td>Water/P/001</td> <td>Riparian & buffer zone implementation</td> </tr> <tr> <td>Air/P/001</td> <td>Zero burning programme</td> </tr> <tr> <td>Soil/P/001</td> <td>25° slope Laran tree planting</td> </tr> <tr> <td>Others/P/002</td> <td>IPM implementation</td> </tr> <tr> <td>Welfare/P/001</td> <td>Expansion of surau for bigger capacity</td> </tr> <tr> <td>Welfare/P/002</td> <td>Badminton court – upgrading</td> </tr> <tr> <td>Welfare/P/003</td> <td>Construction - football spectators seats</td> </tr> <tr> <td>Welfare/P/004</td> <td>Upgrading of school toilet</td> </tr> </tbody> </table>	Ref. #	Action	Waste/M/003	Segregation & 3R programme	Water/P/001	Riparian & buffer zone implementation	Air/P/001	Zero burning programme	Soil/P/001	25° slope Laran tree planting	Others/P/002	IPM implementation	Welfare/P/001	Expansion of surau for bigger capacity	Welfare/P/002	Badminton court – upgrading	Welfare/P/003	Construction - football spectators seats	Welfare/P/004	Upgrading of school toilet	Complied
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3.2.2	<p>As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the [RSPO metrics template].</p> <p>PROCEDURAL NOTE: The RSPO metrics template is awaiting decision/agreement by RSPO and the issue is still being discussed. Until such metrics is agreed and developed, companies will carry on with existing reporting e.g. PalmGHG, Annual Communication of Progress (ACOP) reporting, and information provided to Certification Body and feedback via RSPO Secretariat is required.</p> <p>- Minor Compliance -</p>	<p>RSPO metrics template submitted to the auditors. The data was checked and verified its data to be reflective of the raw data sources.</p>	Complied
Criterion 3.3: Operating procedures are Appropriately documented, consistently implemented and monitored.			
3.3.1	<p>(C) Standard Operating Procedures (SOPs) for the unit of certification are in place.</p> <p>- Critical (Major) compliance -</p>	<p>Standard Operating Procedures (SOPs) for the unit of certification are in place sighted in the TSH Plantation Document Master List; Rev. # 9; Effective date: 5/7/2017 for samples SOP as following:</p> <ul style="list-style-type: none"> - F. Sustainability Doc. # TSHR/POL/SOP08; Environment; Rev. 1; 1/11/2017 - G. Quality Doc. # TSHR/QD/SOP01; Control of Documents; Rev. 6; 31/12/2022 - G. Quality Doc. # TSHR/QD/F11; Internal Audit Report (RSPO); Rev. 4; 1/3/2023 - H. Environment Doc. # TSHR/ENV/SOP05; Environment Management Programme; Rev. 1; 1/4/2016 	Complied
3.3.2	<p>A mechanism to check consistent implementation of procedures is in place.</p> <p>- Minor Compliance -</p>	<p>Mechanism to check consistent implementation of procedures is in place with implementation of internal audit as part of the monitoring conducted by sustainability team via on-site visit. Sighted latest internal audit was conducted on 14-17/3/2023. Internal audit report documented in the latest format as following:</p>	Complied

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		- G. Quality Doc. # TSHR/QD/F11; Internal Audit Report (RSPO); Rev. 4; 1/3/2023	
3.3.3	Records of monitoring and any actions taken are maintained and available. - Minor Compliance -	Records of monitoring and any actions taken are maintained and available as per sample action to comply legal requirements including the following: - CePPOME Competency Certificate of Nur Fazirah Binti Mohammad Ali; Serial # CePPOME/2217115; Validity period: 12/10/2022 – 12/10/2023 - Environmental Compliance Report; Project: Proposed Replanting of 370 Hectares Oil Palm Plantation at Landquest Estate on CL.125319244, Semporna, Sabah; 2 nd Report 2022 (H2-2/2022); November 2022; MD Ref. # JPAS/PP/SPA/600-1/11/1/293; Inspection date: 13/9/2022	Complied
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/out-grower scheme, is documented. - Critical (Major) compliance -	Kunak POM and its supply bases has no new planting activities since from the last assessment. For existing planting and operations, the Social Impact Assessment (SIA) report covers the Oil Palm Plantation with total 1,576 ha Planted area which located at Maju Sawit Estate, Landquest Estate, LKSK Estate, Sabahan 1 Estates and Kunak Palm Oil Mill, District of Tawau, Sabah. The report prepared by third party consultant with Doc. No.: KEC(EV)/18/03 dated May 2018. The reports established includes with the objectives, category, action, frequency, person in charge and monitoring period. The methodology of the assessment was through onsite interview with stakeholders, onsite visit and documentation review. The assessment involved the affected stakeholders such as contractors, schools’ representatives, CLC teachers, officers from government	Complied

		<p>authorities, local nearby communities and internal workers. Issues raised by all stakeholders were incorporated into a management plan. Social profile such as social background of employees, background of local communities, education, safety and health, living condition, infrastructure and amenities and stakeholder engagement were assessed accordingly.</p> <p>The Environmental Aspect Identification and Environmental Impact Evaluation was conducted as per established procedure TSHR/ENV/SOP04, rev. 1, 01/07/2020. From the assessment, the environmental management plan was established and documented as Environmental Continual Improvement Plan 2021 – 2025 dated 01/07/2020.</p> <p>The plan was implemented to monitor the effectiveness of the mitigation measures. The plan covers the environmental objective, target (time frame), program, person responsible and action.</p> <p>Among topics discussed were:</p> <p>Kunak POM</p> <ul style="list-style-type: none"> - To reduce Emission that polluted the air – installation of boiler air emission control – completed in 2022 - To improve wastewater treatment – POME BOD < 20 ppm - To avoid the infection from the generating of clinical waste – Scheduled Waste handling and management - To avoid land pollution by leachate – EFB storage and disposal - To improve the collection, segregation, storage and disposal of all scheduled waste and domestic waste. <p>LKSK Estate, Landquest Estate, and Maju Sawit Estate including Wakuba Division:</p>	
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		<ul style="list-style-type: none"> - To promote the biodiversity present in the field are safe from being poisoned or killed the proliferation of beneficial soil, flora and fauna – awareness campaign - To avoid the land contamination from scheduled waste – SW store & dispose - To protect ant Riparian Reserves or gazetted buffer zone from any plantation activities – via awareness training and monitoring 	
3.4.2	<p>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.</p> <p>- Minor Compliance -</p>	<p>Kunak POM and its supply bases has no new planting activities since from the last assessment. For existing planting and operations, the Social Impact Assessment (SIA) report covers the Oil Palm Plantation with total 1,576 ha Planted area which located at Maju Sawit Estate, Landquest Estate, LKSK Estate, Sabahan 1 Estates and Kunak Palm Oil Mill, District of Tawau, Sabah. The report prepared by third party consultant with Doc. No.: KEC(EV)/18/03 dated May 2018.</p> <p>The reports established includes with the objectives, category, action, frequency, person in charge and monitoring period. The methodology of the assessment was through onsite interview with stakeholders, onsite visit and documentation review. The assessment involved the affected stakeholders such as contractors, schools’ representatives, CLC teachers, officers from government authorities, local nearby communities and internal workers. Issues raised by all stakeholders were incorporated into a management plan. Social profile such as social background of employees, background of local communities, education, safety and health, living condition, infrastructure and amenities and stakeholder engagement were assessed accordingly.</p> <p>The implemented plan included with monitoring of effectiveness of mitigation action for negative impacts and promotion of positive</p>	Complied

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		<p>impacts. The plan covers the social objective therein describing the objectives, category, action, frequency, person in charge and monitoring period.</p> <p>The input for each issue will be review annually based on information gathered from the meeting minutes from Welfare committee meeting conducted at each of operating units as follow.</p> <ol style="list-style-type: none"> 5. Maju Sawit Estate and Kunak Palm Oil Mill conduct meeting on 08/03/2023 and 13/06/2023. 6. LKSK Estate conduct meeting on 20/09/2022, 14/012/2022, 09/03/2023 and 13/06/2023. 7. Landquest Estate conduct meeting on 24/06/2022, 21/09/2022, 21/12/2022, 14/03/2023. 8. Sabahan 1 Estate conduct meeting on 28/03/2023 and 15/06/2023. <p>Based on the minutes of meeting, all issues minutes is related to facilities repairing and amenities maintenance. The issues transferred by managements into complaints form established. The management than transfer all the issue from Welfare minutes of meeting and complaints form into Social Continual Improvement Plan (2021-2025) updated from 19/05/2023 as monitoring to handle the issues.</p> <p>The Environmental Aspect Identification and Environmental Impact Evaluation was conducted as per established procedure TSHR/ENV/SOP04, rev. 1, 01/07/2020. From the assessment, the environmental management plan was established and documented as Environmental Continual Improvement Plan 2021 – 2025 dated 01/07/2020.</p> <p>The plan was implemented to monitor the effectiveness of the mitigation measures. The plan covers the environmental objective, target (time frame), program, person responsible and action.</p>	
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		<p>Among topics discussed were:</p> <p>Kunak POM</p> <ul style="list-style-type: none"> - To reduce Emission that polluted the air – installation of boiler air emission control – completed in 2022 - To improve wastewater treatment – POME BOD < 20 ppm - To avoid the infection from the generating of clinical waste – Scheduled Waste handling and management - To avoid land pollution by leachate – EFB storage and disposal - To improve the collection, segregation, storage and disposal of all scheduled waste and domestic waste. <p>LKSK Estate, Landquest Estate, and Maju Sawit Estate including Wakuba Division:</p> <ul style="list-style-type: none"> - To promote the biodiversity present in the field are safe from being poisoned or killed the proliferation of beneficial soil, flora and fauna – awareness campaign - To avoid the land contamination from scheduled waste – SW store & dispose - To protect ant Riparian Reserves or gazetted buffer zone from any plantation activities – via awareness training and monitoring 	
3.4.3	<p>(C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.</p> <p>- Critical (Major) compliance -</p>	<p>TSH Group established Social Continual Improvement Plan (2021-2025) updated from 19/05/2023 as monitoring to handle the issues. All issues included with monitoring of effectiveness of mitigation action for negative impacts and promotion of positive impacts. The plan covers the social objective therein describing the objectives, category, action, frequency, person in charge and monitoring period.</p>	Complied

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		<p>The input for each issue will be review annually based on information gathered from the meeting minutes from Welfare committee meeting at each of operating units as follow.</p> <ol style="list-style-type: none"> 1. Maju Sawit Estate and Kunak Palm Oil Mill conduct meeting on 08/03/2023 and 13/06/2023. 2. LKSK Estate conduct meeting on 20/09/2022, 14/012/2022, 09/03/2023 and 13/06/2023. 3. Landquest Estate conduct meeting on 24/06/2022, 21/09/2022, 21/12/2022, 14/03/2023. 4. Sabahan 1 Estate conduct meeting on 28/03/2023 and 15/06/2023. <p>Based on the minutes of meeting, all issues minutes is related to facilities repairing and amenities maintenance. The issues transferred by managements into complaints forms established. Review on the recorded in the forms as following:</p> <ol style="list-style-type: none"> 1. For Maju Estate and Kunak POM latest complaint 01/06/2023. 2. For LKSK Estate, latest complaint received on 16/02/2023 and 09/06/2023 related to facilities maintenance. 3. For Landquest Estate, latest complaint received on 05/05/2023 and 09/06/2023 related to facilities maintenance. 4. For Sabahan 1 Estate, latest complaint received on 08/02/2023 and 15/06/2023 related to facilities maintenance. <p>All complaints were taken action within agreed timeframe.</p> <p>The environmental management plan was established base on Environmental Aspect Impact Identification and Environmental Impact Evaluation and documented in Environmental Continual Improvement Plan 2021 – 2025 dated 01/07/2020 prepared by Safety, Health, Environment and Quality Manager, and Approved by Estate Manager.</p>	
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Criterion 3.5: A system for managing human resources is in place.			
3.5.1	<p>Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives where applicable.</p> <p>- Minor Compliance -</p>	<p>TSH Group maintain the current of Staffing & Recruitment SOP with Doc No.: TSHR/HR/SOP01; Rev.0 dated 17/8/2015 and Group Human Resources Manual dated 01/07/2008. The procedure covers recruitment, selection, hiring, promotion, retirement and termination and made available to the workers and their representatives in documented information.</p> <p>The procedures describe guidelines on recruitment processes for both local and foreign workers. The recruitment of foreign workers will be carried out by TSH HQ through appointed agents in respective countries.</p>	Complied
3.5.2	<p>Employment procedures are implemented, and records are maintained.</p> <p>- Minor Compliance -</p>	<p>TSH Group maintain the current of Staffing & Recruitment SOP with Doc No.: TSHR/HR/SOP01; Rev.0 dated 17/8/2015 and Group Human Resources Manual dated 01/07/2008.</p> <p>Document review on application form, employment interview assessment form, medical check-up report, offer letter and employment contract at Maju Sawit Estate, LKSK Estate, Landquest Estate, Sabahan 1 Estate and Kunak POM are available to review both local and foreign workers.</p> <p>A copied of identification card, passport and work permit were kept as record.</p> <p>Example Landquest Estate: Briefing on terms and conditions workers agreement to new jointly local and foreign workers conduct on April 2023 are available to review.</p>	Complied

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		<p>The latest recruitment of workers in Maju Sawit Estate, LKSK Estate, Landquest Estate, Sabahan 1 Estate and Kunak POM were by June 2023.</p> <p>Based 33 samples workers sighted 'Borang permohonan perkerjaan' with Doc. No.: TSHPOM/AD/F02, 'Surat Perjanijjn Perkerja' employment contract and orientation acknowledgement form compliance with Doc. No.:TSHR/TD/F02 are available to reviewed.</p> <p>Onsite interviewed with the Maju Sawit Estate, LKSK Estate, Landquest Estate, Sabahan 1 Estate and Kunak POM managements informed that if there is any job vacancy available, they will disseminate info through WhatsApp's among employee's family member/friends and nearby villagers' headmen.</p>	
<p>Criterion 3.6: An occupational health and safety (H&S) plan is documented, effectively communicated and implemented.</p>			
<p>3.6.1</p>	<p>(C) All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented. - Critical (Major) compliance -</p>	<p>Maju Sawit Estate NRA report was available RSSB/NOISE/2021-038 dated 23 & 24 June 2021 by Jesson Oliver Lian Lee from REHPRO Scientific Sdn Bhd. From the report, the audiometric test was no need to be conducted as per recommendation from assessor. CHRA report (RSSB/CHRA/2022-030) was conducted on 26/10/2022 by ChM Suzanna J Rice Oxley (HQ/11/ASS/00/290) from REHPRO Scientific SDN BHD.</p> <p>LKSK CHRA report (RSSB/CHRA/2022-031) was conducted on 03/11/2022 by ChM Suzanna J Rice Oxley (HQ/11/ASS/00/290) from REHPRO Scientific SDN BHD.</p>	<p>Non-compliance</p>

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		<p>HIRARC in LSKK was available and already updated for Oct 2022. This update already included noise risk and heat stress.</p> <p>NRA report was available RSSB/NOISE/2021-040 dated 24 June 2021 by Jesson Oliver Lian Lee from REHPRO Scientific Sdn Bhd. From the report, the audiometric test need to be conducted yearly basis for Tractor driver and genset operator.</p> <p>Landquest</p> <p>CHRA report (RSSB/CHRA/2022-025) was conducted on 29/09/2022 by ChM Suzanna J Rice Oxley (HQ/11/ASS/00/290) from REHPRO Scientific SDN BHD.</p> <p>HIRARC in Landquest was available and already updated for Oct 2022. This update already included noise risk and heat stress.</p> <p>NRA report was available RSSB/NOISE/2021-039 dated 23 June 2021 by Jesson Oliver Lian Lee from REHPRO Scientific Sdn Bhd. From the report, the audiometric test need to be conducted yearly basis for Grasscutter operator and genset operator.</p> <p>Sabahan 1</p> <p>NRA report was available RSSB/NOISE/2021-037 dated 22 June 2021 by Jesson Oliver Lian Lee from REHPRO Scientific Sdn Bhd. From the report, the audiometric test need to be conducted yearly basis for Grasscutter operator.</p> <p>CHRA report (RSSB/CHRA/2022-032) was conducted on 03/11/2022 by ChM Suzanna J Rice Oxley (HQ/11/ASS/00/290) from REHPRO Scientific SDN BHD.</p> <p>Kunak POM</p>	
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		<p>Kunak POM establish Safe Operating Procedure (TSHR/OSH/WI03 Rev No:0 dated 26/08/2019) for Confined space where Authorized Entrant must declare that he is fit to perform the job by OHD by filing in Health declaration form. However, during verification found no record of health declaration for 4 worker that enter the confined space as per PTW (KPOM/JKKP/VACUUMDRYER2/062022) implementation dated 04/06/2023 Vacuum Dryer No. 2 tank cleaning thus Major NC was raise during this audit.</p> <p>This indicated that an H&S procedure related to Confined Space found inadequately implemented. Hence, a Major NC has been raised.</p>	
<p>3.6.2</p>	<p>(C) The effectiveness of the H&S plan to address health and safety risks to people is monitored. - Critical (Major) compliance -</p>	<p>The operating units has established Safety and Health plan and documented in the Continuous Improvement of OSH Performance and Management System. In the plan stated the activities/programs, Premise, Frequency, Person In-Charge and monitoring period.</p> <p>Reviewed the implementation of the management plan as follows: OSH Meeting was available dated 08/03/2023, 27/09/2022 and 13/12/2022.</p> <p>As per recommendation in NRA in LSKK to ensure conduct Hearing Conservation training to workers on yearly basis as per ICOP Noise (Industry Code of Practice for Management of Occupational Noise Exposure and Hearing Conservation 2019). The latest record was on 08/06/2023 attended by 13 workers included driver tractor and genset operator.</p> <p>Latest audiometric test in LSKK was on 23/11/2022 at DAB OH Sdn Bhd (HQ/19/DOC/00/00399). From the audiometric test result all workers was normal. Next audiometric test will conducted on Oct 2023.</p>	<p>Complied</p>

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		<p>For LKSK medical surveillance conducted on 23/11/2022 at DAB OH Sdn Bhd with total workers 18 included sprayer, manurer, workshop, carpenter, genset operator and storekeeper. From the result all workers was fit to work with chemical.</p> <p>In Landquest estate, latest audiometric test conducted on 24/11/2022 at DAB OH Sdn Bhd . From the audiometric test result all workers was normal.</p> <p>Medical surveillance also conducted yearly basis in Landquest estate, latest record was on 24/11/2022 at DAB OH Sdn Bhd with total 15 workers included sprayer, manurer, nursery an storekeeper. From the result showed that all workers was fit to work with chemical.</p> <p>Sabahan 1 estate, medical surveillance conducted on 22/11/2022 by DAB OH Sdn Bhd. Total workers was 5 person and as per result all workers was fit to work with chemical.</p>	
Criterion 3.7: All staff, workers, Scheme Smallholders, out-growers, and contract workers are appropriately trained.			
3.7.1	<p>(C) A documented programme that provides training is in place, which is accessible to all staff, workers, Scheme Smallholders and out-growers, taking into account gender-specific needs, and which covers applicable aspects of the RSPOP&C, in a form they understand, and which includes assessments of training.</p> <p>- Critical (Major) compliance -</p>	<p>The estate has established and documented a training plan base on training need analysis conducted on annual basis. Sighted Training program 2022/23 which covers all job aspect of the RSPO Principles and Criteria. The training need and program was made available for verification at all visited sites. This training covers social, environmental, safety and health.</p>	Complied
3.7.2	<p>Records of training are maintained.</p> <p>- Minor Compliance -</p>	<p>The operating units maintained the training records conducted. Reviewed the training records as follows: Maju Sawit Estate Sustainability Awareness Training dated 8/5/2023</p>	Complied

		<p>Social Policies, complaint and grievances communication dated 9/6/2023</p> <p>Environmental aspect and impact, policy training dated 3/5/2023</p> <p>Riparian bufferzone & Zero burning training 9/6/2023</p> <p>HIRARC Training dated 13/1/2023</p> <p>Emergency Response Team training dated 9/6/2023</p> <p>Integrated pest management training dated 13/4/2023</p> <p>Landquest Estate</p> <p>Personel Protective equipment training dated 06/06/2023</p> <p>Hearing conservation training dated 06/06/2023</p> <p>Group Sustainability Policy dated 02/05/2023</p> <p>Chemical buy off training dated 06/06/2023</p> <p>HCV & Wildlife monitoring training dated 16/03/2023</p> <p>First aid and CPR skills training dated 09/05/2023</p> <p>ERT and Fire fighting training conducted on 10/03/2023</p> <p>Creche Ayah briefing pertaining SOP and safety conducted on 08/03/2023</p> <p>Environment impact assessment training dated 06/03/2023</p> <p>OSH inspection training conducted on 15/02/2023</p> <p>Policy Training to all workers conducted on 10/02/2023</p> <p>Sabahan 1 estate</p> <p>Sustainability awareness training dated 07/06/2023</p> <p>Social policies, complaint & grievances dated 07/06/2023</p> <p>Violence & sexual harassment training dated 07/06/2023</p>	
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		Environment policy, SOP & WI Training dated 28/03/2023 OSH training conducted on 12/03/2023 First aid training conducted by Cert Academy dated 10&11/09/2020 valid until 10/09/2023.	
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. - Minor Compliance -	The training on SCCS was available dated 13/03/2023, this training conducted by Pn Rohana involved weighbridge operator, AP, clerk and SCCS coordinator.	Complied
Criterion 3.8: Supply chain requirement for mills (note: All supply chain requirements are considered as Critical (C) . However, it will not contribute to suspension if there is more than 5 non-compliance within a principle)			
3.8.1	Identity Preserved Module A mill is deemed to be Identity Preserved (IP) if the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO Principles and Criteria (RSPO P&C), or against the Group Certification scheme. Certification for CPO mills is necessary to verify the volumes and sources of certified FFB entering the mill, the implementation of any processing controls (for example, if physical separation is used), and volume sales of RSPO certified products. If a mill process certified and uncertified FFB without physically separating them, then only Mass Balance Module is applicable.	Kunak Palm Oil Mill receives and process both certified and noncertified FFB. The mill uses the Mass Balance module hence, this requirement is not applicable.	Not Applicable
3.8.2	Mass Balance Module A mill is deemed to be Mass Balance (MB) if 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. In that scenario, the mill can claim only the volume of oil palm products produced from processing of the certified FFB as MB.	Kunak POM has receives and processes certified FFB from its own supply base and third parties. The FFB received from outside the certification unit are all uncertified FFB. Therefore, the mill has opted for Mass Balance module. Only the FFB received from Maju Sawit estate, Landquest estate, Sabahan 1 estate and LKSK estates are claimed for processing MB-Certified CPO and PK in the mill.	Complied

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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 certification body (CB) in the public summary of the P&C certification report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.	The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill is recorded in this public summary report. (Table 10)	Complied
3.8.4	The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO IT platform.	The registration of PalmTrace will be carried out by the Logistic Department in HQ. All transaction will be registered in the PalmTrace. The mill registered license available in PalmTrace as following: - Member ID: RSPO_PO1000007786 - Member category: Oil Mill - RSPO Membership No.: 1-0173-14-000-00	Complied
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 the 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 overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able	Documented procedures available as following: TSH Kunak has established RSPO Supply Chain Certification procedure (SOP No.: TSHR/SUST/SOP05 Rev:06 dated 15/07/2022) for TSH Kunak POM. The procedure has covered the general chain of custody, RSPO SCC Committee, RSPO SCC Supply Chain Verification, claim, RSPO Supply Chain Model, training, complaints, handling of non-conformance and record retention. Manager as the responsible person to ensure the compliance of RSPO SCCS in the mill. Complete and UpToDate SCCS records and reports were maintained and available for verification such as SCCS training records, RSPO SCCS Internal Audit Reports, Incoming FFB	Complied

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	<p>to demonstrate awareness of the mill’s procedures for the implementation of this standard.</p> <p>d) The mill shall have documented procedures for receiving and processing certified and non-certified FFBS including ensuring no contamination in the IP mill.</p>	<p>Weighbridge Tickets, Outgoing CPO and PK Weighbridge Ticket among others.</p> <p>Referring letter dated 01/01/2021 to Mr. Thomas Gunik, addressed under management functions and job description of the traceability procedure. It is stated that the overall responsibility is assigned to the Mill Manager. The responsible is to implement and monitor the TSH Kunak POM Supply Chain programme. Based on interview with the person in-charged, he was able to demonstrate awareness of the organization’s procedures for the implementation of this standard.</p> <p>The procedures for receiving and processing certified and noncertified FFBS are documented in the RSPO Supply Chain Certification procedure (SOP No. TSHR/SUST/SOP05 Rev:06 dated 15/07/2022). The WAT for CSFFB shall be retained and separated with the designated label or stamp which stated both supply chain model and certificate number. Sample as per below found that Kunak POM complied as per requirement.</p> <p>Estate: Maju Sawit DO Number: 154092 Product: FFB Date of Delivery: 17/06/2023 Vehicle Number: ST 3863 N FFB Weight: 1.92 mt</p> <p>Estate: Landquest Sdn Bhd DO Number: 149913 Product: FFB</p>	
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		Date of Delivery: 18/06/2023 Vehicle Number: SS 6005 P FFB Weight:12.03 mt	
3.8.6	<p>Internal Audit</p> <p>i) The mill shall have a written procedure to conduct annual internal audit to determine whether the mill:</p> <p>a. Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents.</p> <p>b. Effectively implements and maintains the standard requirements within its organisation.</p> <p>ii) Any non-conformities found as part of the internal audit shall be issued 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 mill shall maintain the internal audit records and reports.</p>	<p>Internal Audit for Sustainability Certification Procedure (SOP No.: TSHR/QD/SOP03 Rev:03 dated 26/08/2019) has been established. The procedure covers the internal audit for RSPO SCCS as well and states that the internal audit is to be conducted annually and before the management Review.</p> <p>The latest RSPO SCCS Internal Audit was done on 14-17/03/2023 which have raised 4 Critical Non-Conformities has been taken action accordingly.</p> <p>Management review meeting was conducted on 15/06/2023 which was chaired by the Mill Manager. The outcome of the RSPO SCCS Internal Audit was discussed during the Management Review Meeting</p>	Complied
3.8.7	<p>Purchasing and Goods In</p> <p>i) The mill shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received.</p> <p>ii) The mill shall inform the CB immediately if there is a projected overproduction of certified tonnage.</p> <p>iii) The mill shall have a mechanism in place for handling non-conforming FFB and/or documents.</p>	<p>Kunak POM receives RSPO Certified FFB from its own Supply Base Estates.</p> <p>FFB Consignment note will be submitted to the mill during incoming of FFB from the state. Information of the FFB Consignment note is then recorded in the WB system or stamp by the Weighbridge Operator.</p> <p>Verified the sampled Weighbridge Ticket as below:</p> <p>Estate: Maju Sawit DO Number: 154092 Product: FFB Date of Delivery: 17/06/2023</p>	Complied

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		<p>Vehicle Number: ST 3863 N FFB Weight: 1.92 mt</p> <p>Estate: Landquest Sdn Bhd DO Number: 149913 Product: FFB Date of Delivery: 18/06/2023 Vehicle Number: SS 6005 P FFB Weight:12.03 mt</p> <p>Kunak POM have established RSPO Supply Chain Certification procedure (SOP No.: TSHR/SUST/SOP05 Rev:06 dated 15/07/2022) where mechanism for handling of non-conformance material & document was outlined in the procedure. Downgrading of products will be done if any non-conformance has been identified along the process.</p>	
3.8.8	<p>Sales and Goods Out</p> <p>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 document or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documents and specification documentation):</p> <ol style="list-style-type: none"> The name and address of the buyer; The name and address of the seller; The loading or shipment / delivery date; The date on which the documents were issued; 	<p>Kunak POM has ensured the required information is available in document form. There is no CSPO sold for previous cert. Sampled Sales Documents as below:</p> <p><u>CSPK</u> Name of buyer: Lahad Datu Edible Oil Sdn Bhd Address: Lahad Datu, Sabah Delivery date: 12/05/2023 Date of document issue: 12/05/2023 RSPO Cert: RSPO 692556</p>	Complied

	<ul style="list-style-type: none"> e) RSPO certificate number; f) A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation; i) A unique identification number. 	<p>Description of product: CSPK Quantity of product: 29.27 mt Any related/contract: LDO/36P2303/0089L Weighbridge Ticket: 081056</p>	
<p>3.8.9</p>	<p>Outsourcing Activities</p> <ul style="list-style-type: none"> i) The mill shall not outsource its milling activities. In cases where he mill outsources 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 Supply Chain Certification ii) The mill shall ensure the following: <ul style="list-style-type: none"> a) The mill has legal ownership of all input material to be included in outsourced processes b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that certification body (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 their respective 	<ul style="list-style-type: none"> i) The outsource milling activities in Kunak POM only involve transporter (HMK Transport Sdn Bhd) for CPO and PK. ii) The material input that involved in outsourced process was legal ownership to Kunak POM and available stated in contract between transporter and Kunak POM. <ul style="list-style-type: none"> a) The mill have agreement with the transporter CPO and PK (HMK Transport Sdn Bhd), this agreement was valid from 01/01/2022 until 31/12/2024. There also attachment (Business Code of ethics) under the contract stated that certification body (CB) has access to the outsourcing contractor or operation if an audit is deemed necessary. b) Outsource only involved transportation of products, i.e. CSPO and CSPK, subjected to the buyers' contractual requirements either ex-mill or delivered. Mostly delivered contracts involved CSPO and CSPK. c) Implementation for CSPO was based on the procedure Crude Palm Oil (CPO); Doc. # TSHR/SUST/SOP05 Rev:06 dated 15/07/2022; Section D: CPO Dispatch – D1 (Before CPO Filling Process) & D2 (After CPO Filling Process). Latest communication with transporter pertaining to SOP was on 28/06/2022. 	<p>Complied</p>

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	operations, systems, and all information, when this is announced in advance.	d) The also contract specified that the transporter need to provide relevant access for duly accredited CBs to their respective operations, systems, and all information, when this is announced in advance.	
3.8.10	The mill shall record the names and contact details of all contractors used for the physical handling of RSPO certified oil palm products.	Names and contact details of transporters used for the physical handling of RSPO certified oil palm products were recorded and registered in the mill supplier database system.	Complied
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.	As per verification on the list of contractor, there was no changes of contractor that involves in supply chain. Names and contact details of transporters used for the physical handling of RSPO certified oil palm products were recorded and registered in the mill supplier database system.	Complied
3.8.12	<p>Record keeping</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>iv) For Mass Balance Module, the mill:</p> <p>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.</p>	<p>i) Kunak POM have maintained and update the record and reports that covering all aspect of this RSPO supply chain certification standard. Sampling on Management review dated 01/03/2019 was still available and maintain the record.</p> <p>ii) All relevant records related to supply chain were available since past 3 years as per SOP for Supply Chain. This stated under E. Resource Management. Sampling on weighbridge ticket 2 year back as per below: Estate: Landquest estate Weighbridge Ticket: 405275 Date: 27/01/2021 FFB Net: 11000kg D/O no.: 148832 Transporter: TSH Logistic Sdn Bhd</p>	Complied

	<p>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.</p> <p>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.</p>	<p>iii) Not applicable due the Mill was under module mass balance</p> <p>iv) Based on the Mass Balance Sheet, the volume of CPO and PK has been allocated to both certified and noncertified products. Records available on balance of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a 3-monthly basis. As per verification sold for PK (TR-79283058-53a6) value 179.67 mt was deducted in the mass balance sheet under tracking of certified product. From the verification the mill was sell the CSPK from the positive stock available. No short sell was verified from the record.</p>	
3.8.13	<p>Extraction Rate</p> <p>The oil extraction rate (OER) and the kernel extraction rate (KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.</p>	<p>Conversion factor of CPO and PK production is depending on the actual OER and KER. As per verification on site, record verified as per below from the production report until 31/05/2023:</p> <p>OER : 18.02%</p> <p>KER: 4.90%</p>	Complied
3.8.14	<p>Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.</p>	<p>The facility is using the actual extraction rate and therefore updating of rates is not necessary.</p>	Complied
3.8.15	<p>Processing</p> <p>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.</p>	<p>Only Mass Balance Supply Chain Module is used in Kunak POM.</p>	Complied
3.8.16	<p>Registration of Transactions</p> <p>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</p>	<p>The actor is a palm oil mill and its products are CPO and PK which are covered under Figure 2 and 3, Annex 1 of the RSPO SCCS Standard. Based on the downloaded transactions register from the certification unit's Palmtrace, the company was able to demonstrate that it has been registering its transactions in the Palmtrace accordingly. Based on the announcement (transaction)</p>	Complied

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	<p>dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date.</p> <p>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.</p>	<p>summary, all the registrations were found to be in order and announced within 3 months of the final shipment date. Sampling as per transaction: -</p> <p>CSP0 TR-d9ab4990-7bdc billing date: 26/04/2022 Shipping Date: 26/04/2022</p> <p>CSPK TR-2c3977cd-bcdb billing date: 31/05/2023 Shipping date: 06/06/2023</p>	
3.8.17	<p>Claims</p> <p>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.</p>	<p>Verification on site and interview also internet web site, RSPO trademark was not use. Nonetheless, the facility is aware with the requirements of the RSPO Rules on Market Communications and Claims.</p>	Complied
General corporate communications			
4.1	<p>A corporate communication is one made by any RSPO member that highlights its membership of the RSPO and/or its commitment to the principles of the RSPO. Corporate communication is an 'off-product' claim.</p>	<p>Not applicable as no off-product claim made by TSH Kunak POM as to date.</p>	Not Applicable
4.2	<p>In corporate communications a member is allowed to:</p> <ul style="list-style-type: none"> a. Display its RSPO membership status b. Display the RSPO web address (www.rspo.org) c. State that the member supports the work of the RSPO d. State the member's history with regard to the RSPO. e. Use the RSPO trademark to promote its membership of the RSPO. <p>Additionally, where an RSPO member displays the RSPO trademark in digital format this must be accompanied by the text 'Check our progress at www.rspo.org' where the link must lead to the member's profile page.</p>	<p>Not applicable as no off-product claim made by TSH Kunak POM as to date.</p>	Not Applicable

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4.3	In corporate communications RSPO members must not make any statement that may lead consumers to believe that RSPO membership by itself implies the selling of RSPO-certified oil palm products.	Not applicable as no off-product claim made by TSH Kunak POM as to date.	Not Applicable
4.4	Members must ensure that all communication is consistent, clear and cannot mislead consumers or other stakeholders as to the certified content of oil palm products in the member’s own products.	Not applicable as no off-product claim made by TSH Kunak POM as to date.	Not Applicable
4.5	Members are not allowed to use the RSPO corporate logo as shown in the RSPO Rules on Market Communications & Claims document. This is for the sole use of the RSPO secretariat.	Not applicable as no off-product claim made by TSH Kunak POM as to date.	Not Applicable
Business to business communications			
5.1	Business to Business communication relates to RSPO members in the supply chain selling to and/or communicating with other organizations in the supply chain about the use of certified sustainable oil palm products.	Business to business communication is demonstrated via shipping documentation and invoices to the next supply chain actor or buyer.	Complied
5.2	When confirming the sale of certified oil palm products, members must adhere to the requirements of the RSPO SCCS. This includes stating the supply chain model and certificate number under which the claim is being made.	The requirements of the RSPO SCCS are adhered to and was verified from the sampled weighbridge tickets of the sales of CPO.	Complied
5.3	Where a distributor or wholesaler takes title to products containing certified sustainable oil palm products, the requirements of the RSPO SCCS can follow either of two options: a. If the distributor or wholesaler holds only a Distributor license, it may only communicate RSPO-certified oil palm products by linking the product to the manufacturer using the manufacturer’s SCCS certificate number. This covers both brand and own brand products. However, in the case of own brand products it is essential that customers are aware that the product has been made on behalf of the distributor or wholesaler, with specific evidence either through on-pack claims or documentation.	Not applicable as TSH Kunak POM is neither distributors nor wholesalers.	Complied

	b. If the distributor or wholesaler is supply chain-certified they should follow the requirements outlined in section 5.2.		
MODULE B – MASS BALANCE SPECIFIC RULES			
Minimum Mass Balance content			
	95% or above of the oil palm content must be RSPO MB-certified.	Oil palm content is 100% CPO and claim as either RSPO MB certified or conventional.	Complied
	Where there is any percentage of non-certified oil palm within the product, the reason for this must be fully justified and an action plan for moving to fully certified oil palm must be in place, in accordance with the requirements of the RSPO SCCS. In addition, the non-certified volume must be covered by equivalent volume of RSPO Credits.	Shipping documentation verified and conformance with the requirements of RSPO SCCS. The weighbridge tickets contained information of product/commodity with SCC model (CPO/Palm Kernel RSPO MB) and RSPO certificate number.	Complied
Labelling and trademark (MB)			
	<p>Members are allowed to use the RSPO label in one of the following ways:</p> <ul style="list-style-type: none"> Surrounded by the text: 'Certified sustainable palm oil'. The RSPO label MUST contain the tag 'MIXED'. The tag MIXED designates oil palm products sourced under the Mass Balance (MB) supply chain system, which administratively balances inputs and outputs of certain palm oil volumes. The tag 'MIXED' on a product does not guarantee that the product itself contains the certified material; some or all of it may reside in a product that does not carry a claim. The RSPO label can also include the statement: '[The palm oil contained in this product] contributes to the production of certified sustainable palm oil'. Wherever the RSPO trademark is displayed, the applicable trademark license number must be shown immediately under or next to the trademark or the 'statement'. Font must be Calibri, font size must be at least 4 pt (1.4 mm or 0.06 inch). 	No RSPO label used by the mill in any of form of marketing i.e., on pack communication and promotional material.	Complied

	<ul style="list-style-type: none"> In on-pack communications, the RSPO trademark can be printed anywhere on the pack. Further guidance on use of the trademark is provided in the RSPO Trademark License Terms and Conditions and in Annex 1 of the Rules on Market Communications & Claims document. 		
Messaging (MB)			
	<p>Messaging ALLOWED in storytelling in product-related communications includes:</p> <ul style="list-style-type: none"> [Oil palm products]/[palm oil]/[palm kernel oil] from RSPO-certified mills and plantations were mixed with non-certified oil palm products in the supply chain. The volume of [oil palm products][palm oil]/[palm kernel oil] in this product reflects an equivalent volume of palm oil or palm kernel oil produced by RSPO certified mills and plantations. <p>In off-product communications, reference to (or images of) particular RSPO-certified production units, if the relationship to those units can be shown in company records is allowed.</p> <p>Messaging NOT ALLOWED in storytelling in product-related communications:</p> <ul style="list-style-type: none"> Anything that can lead consumers to believe that RSPO-certified palm products are (certified to be) part of the product. 	<p>Kunak POM only applies MB model, and the conventional CPO are downgraded from MB whenever demanded. From the verification no storytelling in product related in Kunak POM.</p>	<p>Complied</p>
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	<p>(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, FFB suppliers and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.</p>	<p>TSH Group maintained the current Human Rights & Responsible Business Practices with Doc. No.: ST-POL09-03 signed by Managing Director dated 21/07/2020.</p> <p>The Human Rights & Responsible Business Practices been communicated to external stakeholders during meeting as follow:</p>	<p>Complied</p>

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	<p>- Critical (Major) compliance -</p>	<ol style="list-style-type: none"> 1. Maju Sawit Estate and Kunak POM conduct on 09/03/2023. 2. LKSK Estate conduct on 11/03/2023. 3. Landquest Estate conduct on 19/04/2023. 4. Sabahan 1 Estate conduct on 07/06/2023. <p>Additionally, the Human Rights & Responsible Business Practices been communicated to workers during meeting as follow.</p> <ol style="list-style-type: none"> 1. Maju Sawit Estate and Kunak Palm Oil Mill conduct on 08/03/2023 and 13/06/2023. 2. LKSK Estate conduct on 20/09/2022, 14/012/2022, 09/03/2023 and 13/06/2023. 3. Landquest Estate conduct on 24/06/2022, 21/09/2022, 21/12/2022, 14/03/2023. 4. Sabahan 1 Estate conduct on 28/03/2023 and 15/06/2023. 	
<p>4.1.2</p>	<p>The unit of certification does not instigate violence or use any form of harassment in their operations.</p> <p>- Minor compliance -</p>	<p>TSH Group prohibits any form of harassment in their operation as per the policy above.</p> <p>Onsite interviewed with sampled workers informed they have no experience on any form of harassment by the management.</p>	<p>Complied</p>
<p>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</p>			
<p>4.2.1</p>	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>TSH Group maintain the current Standard Operating Procedure Communication, Consultation and Participation with Doc. No.: TSHR/SUST/SOP02 dated 19/11/2019. The procedure describes mechanisms use including direct consultation meeting and/or Free Prior Informed Consent (FPIC) if necessary.</p> <p>TSH Group maintain the current Employee Grievance Procedure with Doc. No.: TSHR/HR/SOP06, Rev.0, dated 12/01/2016. The procedure describes management to ensure the effectiveness of administration and implementation of Employee Grievances Policy to achieve conformity with the required qualifications and conduct</p>	<p>Complied</p>

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		<p>in a manner that is uniform and consistent with the objectives and vision of the company. Time frame to resolve the grievances was clearly stated in the grievance process flow which is within one (1) month.</p>	
<p>4.2.2</p>	<p>Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties. - Minor compliance -</p>	<p>TSH Group maintain the current of both Standard Operating Procedure Communication, Consultation and Participation with Doc. No.: TSHR/SUST/SOP02 dated 19/11/2019 and Employee Grievance Procedure with Doc. No.: TSHR/HR/SOP06, Rev.0, dated 12/01/2016.</p> <p>Both procedures been communicated to external stakeholders during meeting as follow.</p> <ol style="list-style-type: none"> 1. Maju Sawit Estate and Kunak POM conduct on 09/03/2023. 2. LKSK Estate conduct on 11/03/2023. 3. Landquest Estate conduct on 19/04/2023. 4. Sabahan 1 Estate conduct on 07/06/2023. <p>Additionally, Both procedures been communicated to workers during meeting as follow.</p> <ol style="list-style-type: none"> 1. Maju Sawit Estate and Kunak Palm Oil Mill conduct on 08/03/2023 and 13/06/2023. 2. LKSK Estate conduct on 20/09/2022, 14/012/2022, 09/03/2023 and 13/06/2023. 3. Landquest Estate conduct on 24/06/2022, 21/09/2022, 21/12/2022, 14/03/2023. 4. Sabahan 1 Estate conduct on 28/03/2023 and 15/06/2023. <p>Onsite interviewed with the external stakeholders and sampled workers informed they have been briefed on both procedures currently implement by the company.</p>	<p>Complied</p>

<p>4.2.3</p>	<p>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.</p> <p>- Minor compliance -</p>	<p>TSH Group maintain the current of both Standard Operating Procedure Communication, Consultation and Participation with Doc. No.: TSHR/SUST/SOP02 dated 19/11/2019 and Employee Grievance Procedure with Doc. No.: TSHR/HR/SOP06, Rev.0, dated 12/01/2016.</p> <p>Document review on complaints book and stakeholder consultation interview informed complaint raised related only with facilities maintenance.</p> <p>All records for suggestion and complaint recorded in the form 'Borang cadangan & aduan' been reviewed was taken action within agreed time by management as following:</p> <ol style="list-style-type: none"> 1. For Maju Estate and Kunak POM latest complaint 01/06/2023. 2. For LKSK Estate, latest complaint received on 16/02/2023 and 09/06/2023 related to facilities maintenance. 3. For Landquest Estate, latest complaint received on 05/05/2023 and 09/06/2023 related to facilities maintenance. 4. For Sabahan 1 Estate, latest complaint received on 08/02/2023 and 15/06/2023 related to facilities maintenance. <p>Onsite interviewed with the external stakeholders and sampled workers informed they have been briefed on both procedures currently implement by the company.</p>	<p>Complied</p>
<p>4.2.4</p>	<p>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.</p> <p>- Minor compliance -</p>	<p>TSH Group maintain the current of both Standard Operating Procedure Communication, Consultation and Participation with Doc. No.: TSHR/SUST/SOP02 dated 19/11/2019 and Employee Grievance Procedure with Doc. No.: TSHR/HR/SOP06, Rev.0, dated 12/01/2016.</p> <p>Additional, TSH Group maintain the current of Legal, Customary Rights and Compensation with Doc. No.: TSHR/SUST/SOP03, Rev.2 dated 01/11/2017 which describes as guidelines for management to</p>	<p>Complied</p>

		<p>conduct consultation with relevant stakeholders on-site found no conflict that requires resolution mechanism with the option of access to independent legal and technical advice or a third-party mediator.</p>	
<p>Criterion 4.3: The unit of Certification contributes to local sustainable development as agreed by local communities.</p>			
<p>4.3.1</p>	<p>Contributions to community development that are based on the results of consultation with local communities are demonstrated. - Minor compliance -</p>	<p>TSH Group is committed to serve the community in which it operates by extending philanthropic support that focuses mainly on the education of the underprivileged and less fortunate as well as contributing the various social causes. In playing part, TSH Group is socially responsible to ensure business sustainability to have added value to its stakeholders.</p> <p>TSH Group offers generous aid and donations to the community affected by natural disasters as displayed in company website https://www.tsh.com.my/sustainability/people/</p> <p>There is list of contributions from TSH Group to communities for Year 2023 as follow:</p> <ol style="list-style-type: none"> 1. Donation to Assunta Hospital Petaling Jaya or the underprivileged and deserving patients to gain access to healthcare and medical treatment. 2. Donation to Tung Shin Hospital to continue to help provide quality medical care for underprivileged patients to gain access to healthcare in the form of financial assistance. 3. Donation to Yayasan Kek Lok Si to supporting the needy who are unable to fully meet the cost of their medical bills for continue providing quality healthcare to the communities. 4. Donation to Adventist Hospital & Clinic Services (M) to support the hospital's charitable arm in providing healthcare to the underprivileged by funding the cost of their medical bills. 	<p>Complied</p>

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		<ol style="list-style-type: none"> 5. Donation to Hospital Fatimah to help bring equitable, accessible, affordable, and effective quality healthcare to the less fortunate and deserving patients. 6. Donation to 'Pertubuhan Perlindungan Haiwan Woo & Meow, Selangor' a non-profit animal shelter organisation which fosters and rescues stray cats and dogs. 7. Donation to Sabah Chinese High School as commitment to education. 8. Donation to Dama Asia 2023 fundraising show. 9. Donation to Malaysian AIDS Foundation in order to establish a One Stop Center in Sandakan to provide support and services to patients who have been diagnosed with HIV and other form of chronic diseases. Furthermore, the contribution will be used for the food assistance programme, which will benefit 400 beneficiaries. 10. Donation to Pusat Kebajikan Orang Terabai dan Warga Emas Rumah Kasih Kuala Lumpur. 11. Donation to Pusat Jagaan Orang Tua Ci Ai and Rumah Orang-Orang Tua Seri Setia as committment to help the elderly care centers to serve their occupants. 12. Donation to Pusat Jagaan Rumah Tua-Tua (PKK) Simee and Pertubuhan Kebajikan Orang Tua Yi Xing to help the elderly care centers serve their occupants. 13. Donation to Persatuan Orang Yang Amat Cacat Akal to support the association's activities. 14. Donation to Persatuan Jagaan Warga MAS Tong Sim in kind for the residents. <p>Kunak POM and its supply base managements had made contribution to local communities by providing job opportunity,</p>	
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		<p>open tender for business opportunities, supplying manpower for 'Gotong Royong' and donation to surrounding school/mosque/temples etc.</p> <p>Maju Sawit Estate, LKSK Estate, Landquest Estate, Sabahan 1 Estate and Kunak POM conduct charity as follow.</p> <ol style="list-style-type: none"> 1. Manpower for 'Gotong Royong' and maintenance upkeeping at nearby school and CLS. 2. Conduct family day and support day among workers and family members. 3. Contribute support of Gender communities' social activities. 4. Religious activities among Muslim workers communities and family members. 5. Collaboration with nearby Government healthcare center for blood donation. 	
<p>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.</p>			
<p>4.4.1</p>	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>TSH Group able to demonstrate the evidence of legal ownership if its lands through possession of land titles.</p> <p>Estates in Kunak POM and its supply base management has a list summary of 10 land titles with information of names of leased, hectare, terms & conditions, lease period and land title numbers.</p> <p>Copies of the land titles were available at all respective estates' offices.</p> <p>Documents showing legal ownership i.e. land title sighted available as per samples as following:</p> <ol style="list-style-type: none"> 1. Maju Sawit Estate maintained the current land title no. Country Lease 10539xxxx with registration memo no.: 3029xxxx; dated 21/05/2002. 2. Landquest Estate maintained the current land title no. Country 	<p>Complied</p>

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		<p>Lease 12531xxxx; Register memo no.: 3028xxxx; dated 20/07/2000</p> <p>3. LSK Estate maintain the current land title no. Country Lease 10536xxxx; Registermemo no.: 3024xxxx; dated 29/06/1994</p> <p>4. Sabahan 1 Estate, total 7 land title sighted. Sample one of the land titles with land title no. Country Lease 2453xxxx, register memo no.: 3029xxxx, dated 09/04/2002.</p>	
4.4.2	Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include:	No issues of land dispute issue occur in all estates within Kunak POM and its supply base certification as the land is belong to TSH Group. The estates' land is leased to TSH Group for Oil Palm Plantation activities. It was verified through the land titles confirmed that there is not any land dispute reported.	Complied
4.4.2a	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. - Minor compliance -	<p>The estates' land is leased to TSH Group for Oil Palm Plantation activities. It was verified through the land titles confirmed that there is not any land dispute reported.</p> <p>To deal with future arising land dispute, TSH Group maintain the current of Legal, Customary Rights and Compensation with Doc. No.: TSHR/SUST/SOP03, Rev.2 dated 01/11/2017 which describes as guidelines for management to conduct consultation with relevant stakeholders on-site found no conflict that requires resolution mechanism with the option of access to independent legal and technical advice or a third-party mediator. The procedure has detailed the process of identifying legal and customary rights and calculating and distributing fair compensation. Negotiation will be conducted for maximum 3 rounds if the issue could not be solved and will engaged a lawyer to assist in this matter.</p>	Complied
4.4.2b	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.	<p>TSH Group able to demonstrate the evidence of legal ownership if its lands through possession of land titles.</p> <p>Estates in Kunak POM and its supply base management has a list</p>	Complied

	- Minor compliance -	summary of 10 land titles with information of names of leased, hectare, terms & conditions, lease period and land title numbers. It was verified through the land titles confirmed that there is no land dispute reported. This was verified through stakeholders' consultation.	
4.4.2c	Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by affected communities, including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land. - Minor compliance -	TSH Group able to demonstrate the evidence of legal ownership if its lands through possession of land titles. Estates in Kunak POM and its supply base management has a list summary of 10 land titles with information of names of leased, hectare, terms & conditions, lease period and land title numbers. It was verified through the land titles confirmed that there is no land dispute reported. This was verified through stakeholders' consultation.	Complied
4.4.3	(C) Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and relevant authorities). - Critical (Major) compliance -	TSH Group able to demonstrate the evidence of legal ownership if its lands through possession of land titles. Estates in Kunak POM and its supply base certification unit has a list summary of 10 land titles with information of names of leased, hectare, terms & conditions, lease period and land title numbers. Document review on estates' maps verified appropriate scale showing the extent of recognised legal and user rights are available. It was verified through the land titles confirmed that there is no land dispute reported. This was verified through stakeholders' consultation.	Complied
4.4.4	All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements. - Minor compliance -	TSH Group able to demonstrate the evidence of legal ownership if its lands through possession of land titles. Estates in Kunak POM and its supply base management has a list summary of 10 land titles with information of names of leased,	Complied

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		<p>hectare, terms & conditions, lease period and land title numbers.</p> <p>It was verified through the land titles confirmed that there is no land dispute reported. This was verified through stakeholders' consultation.</p>	
4.4.5	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>TSH Group able to demonstrate the evidence of legal ownership if its lands through possession of land titles.</p> <p>Estates in Kunak POM and its supply base management has a list summary of 10 land titles with information of names of leased, hectare, terms & conditions, lease period and land title numbers.</p> <p>The estates' land is leased to TSH Group for Oil Palm Plantation activities. It was verified through the land titles confirmed that there is no land dispute reported.</p> <p>To deal with future arising land dispute, TSH Group maintain the current of Legal, Customary Rights and Compensation with Doc. No.: TSHR/SUST/SOP03, Rev.2 dated 01/11/2017 which describes as guidelines for management to conduct consultation with relevant stakeholders on-site found no conflict that requires resolution mechanism with the option of access to independent legal and technical advice or a third-party mediator. The procedure has detailed the process of identifying legal and customary rights and calculating and distributing fair compensation. Negotiation will be conducted for maximum 3 rounds if the issue could not be solved and will engaged a lawyer to assist in this matter.</p> <p>It was verified through the land titles confirmed that there is not any land dispute reported. This was verified through stakeholders' consultation.</p>	Complied
4.4.6	<p>There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.</p> <p>- Minor compliance -</p>	<p>TSH Group able to demonstrate the evidence of legal ownership if its lands through possession of land titles.</p> <p>Estates in Kunak POM and its supply base management has a list</p>	Complied

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		<p>summary of 10 land titles with information of names of leased, hectare, terms & conditions, lease period and land title numbers.</p> <p>The estates' land is leased to TSH Group for Oil Palm Plantation activities. It was verified through the land titles confirmed that there is no land dispute reported.</p> <p>To deal with future arising land dispute, TSH Group maintain the current of Legal, Customary Rights and Compensation with Doc. No.: TSHR/SUST/SOP03, Rev.2 dated 01/11/2017 which describes as guidelines for management to conduct consultation with relevant stakeholders on-site found no conflict that requires resolution mechanism with the option of access to independent legal and technical advice or a third-party mediator. The procedure has detailed the process of identifying legal and customary rights and calculating and distributing fair compensation. Negotiation will be conducted for maximum 3 rounds if the issue could not be solved and will engaged a lawyer to assist in this matter.</p> <p>It was verified through the land titles confirmed that there is not any land dispute reported. This was verified through stakeholders' consultation.</p>	
<p>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.</p>			
4.5.1	<p>(C) Documents showing identification and assessment of demonstrable legal, customary and user rights are available.</p> <p>- Critical (Major) compliance -</p>	<p>TSH Group able to demonstrate the evidence of legal ownership if its lands through possession of land titles.</p> <p>Estates in Kunak POM and its supply base management has a list summary of 10 land titles with information of names of leased, hectare, terms & conditions, lease period and land title numbers.</p> <p>The estates' land is leased to TSH Group for Oil Palm Plantation activities. It was verified through the land titles confirmed that there is no land dispute reported.</p>	Not Applicable

		<p>No new planting and issues of customary land occurs in estate within Estates in Kunak POM and its supply base management that requires FPIC process since the last audit.</p> <p>To deal with future arising land dispute, TSH Group maintain the current of Legal, Customary Rights and Compensation with Doc. No.: TSHR/SUST/SOP03, Rev.2 dated 01/11/2017 which describes as guidelines for management to conduct consultation with relevant stakeholders on-site found no conflict that requires resolution mechanism with the option of access to independent legal and technical advice or a third-party mediator. The procedure has detailed the process of identifying legal and customary rights and calculating and distributing fair compensation. Negotiation will be conducted for maximum 3 rounds if the issue could not be solved and will engaged a lawyer to assist in this matter.</p> <p>Onsite interview with relevant external stakeholders informed no new planting activities conduct by Estates in Kunak POM and its supply base management.</p> <p>Therefore, not applicable.</p>	
4.5.2	<p>(C) FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities’ own representative institutions, with all the relevant information and documents made available, with option of resourced access to independent advice through a documented, long-term and two-way process of consultation and negotiation.</p> <p>- Critical (Major) compliance -</p>	<p>TSH Group able to demonstrate the evidence of legal ownership if its lands through possession of land titles.</p> <p>No new planting and issues of customary land occurs in estate within Estates in Kunak POM and its supply base management that requires FPIC process since the last audit.</p> <p>Onsite interview with relevant external stakeholders informed no new planting activities conduct by Estates in Kunak POM and its supply base management.</p> <p>Therefore, not applicable.</p>	Not Applicable

4.5.3	<p>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 are non-coercive and entered into voluntarily and carried out prior to new operations.</p> <p>- Minor compliance -</p>	<p>TSH Group able to demonstrate the evidence of legal ownership if its lands through possession of land titles.</p> <p>No new planting and issues of customary land occurs in estate within Estates in Kunak POM and its supply base management that requires FPIC process since the last audit.</p> <p>Onsite interview with relevant external stakeholders informed no new planting activities conduct by Estates in Kunak POM and its supply base management.</p> <p>Therefore, not applicable.</p>	Not Applicable
4.5.4	<p>To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of the land allocation process.</p> <p>- Minor compliance -</p>	<p>TSH Group able to demonstrate the evidence of legal ownership if its lands through possession of land titles.</p> <p>No new planting and issues of customary land occurs in estate within Estates in Kunak POM and its supply base management that requires FPIC process since the last audit.</p> <p>Onsite interview with relevant external stakeholders informed no new planting activities conduct by Estates in Kunak POM and its supply base management.</p> <p>Therefore, not applicable.</p>	Not Applicable
4.5.5	<p>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.</p> <p>- Minor compliance -</p>	<p>TSH Group able to demonstrate the evidence of legal ownership if its lands through possession of land titles.</p> <p>No new planting and issues of customary land occurs in estate within Estates in Kunak POM and its supply base management that requires FPIC process since the last audit.</p> <p>Onsite interview with relevant external stakeholders informed no new planting activities conduct by Estates in Kunak POM and its supply base management.</p> <p>Therefore, not applicable.</p>	Not Applicable

4.5.6	<p>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.</p> <p>- Minor compliance -</p>	<p>TSH Group able to demonstrate the evidence of legal ownership if its lands through possession of land titles.</p> <p>No new planting and issues of customary land occurs in estate within Estates in Kunak POM and its supply base management that requires FPIC process since the last audit.</p> <p>Onsite interview with relevant external stakeholders informed no new planting activities conduct by Estates in Kunak POM and its supply base management.</p> <p>Therefore, not applicable.</p>	Not Applicable
4.5.7	<p>New lands are not acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations without consent under the right of eminent domain of the federal and state land acquisition legislations.</p> <p>- Minor compliance -</p>	<p>TSH Group able to demonstrate the evidence of legal ownership if its lands through possession of land titles.</p> <p>No new planting and issues of customary land occurs in estate within Estates in Kunak POM and its supply base management that requires FPIC process since the last audit.</p> <p>Onsite interview with relevant external stakeholders informed no new planting activities conduct by Estates in Kunak POM and its supply base management.</p> <p>Therefore, not applicable.</p>	Not Applicable
4.5.8	<p>(C) New lands are not acquired in areas inhabited by communities in voluntary isolation.</p> <p>- Critical (Major) compliance -</p>	<p>TSH Group able to demonstrate the evidence of legal ownership if its lands through possession of land titles.</p> <p>No new planting and issues of customary land occurs in estate within Estates in Kunak POM and its supply base management that requires FPIC process since the last audit.</p> <p>Onsite interview with relevant external stakeholders informed no new planting activities conduct by Estates in Kunak POM and its supply base management.</p> <p>Therefore, not applicable.</p>	Not Applicable

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	<p>(C) A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.</p> <p>- Critical (Major) compliance -</p>	<p>TSH Group able to demonstrate the evidence of legal ownership if its lands through possession of land titles.</p> <p>No new planting and issues of customary land occurs in estate within Estates in Kunak POM and its supply base management that requires FPIC process since the last audit.</p> <p>To deal with future arising land dispute, TSH Group maintain the current of Legal, Customary Rights and Compensation with Doc. No.: TSHR/SUST/SOP03, Rev.2 dated 01/11/2017 which describes as guidelines for management to conduct consultation with relevant stakeholders on-site found no conflict that requires resolution mechanism with the option of access to independent legal and technical advice or a third-party mediator. The procedure has detailed the process of identifying legal and customary rights and calculating and distributing fair compensation. Negotiation will be conducted for maximum 3 rounds if the issue could not be solved and will engaged a lawyer to assist in this matter.</p> <p>Onsite interview with relevant external stakeholders informed no new planting activities conduct by Estates in Kunak POM and its supply base management.</p>	Complied
4.6.2	<p>(C) A mutually agreed procedure for calculating and distributing fair 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.</p> <p>- Critical (Major) compliance -</p>	<p>TSH Group able to demonstrate the evidence of legal ownership if its lands through possession of land titles.</p> <p>No new planting and issues of customary land occurs in estate within Estates in Kunak POM and its supply base management that requires FPIC process since the last audit.</p> <p>Onsite interview with relevant external stakeholders informed no new planting activities conduct by Estates in Kunak POM and its supply base management.</p>	Complied

		To deal with future arising land dispute, TSH Group maintain the current of Legal, Customary Rights and Compensation with Doc. No.: TSHR/SUST/SOP03, Rev.2 dated 01/11/2017 which describes as guidelines for management to conduct consultation with relevant stakeholders on-site found no conflict that requires resolution mechanism with the option of access to independent legal and technical advice or a third-party mediator. The procedure has detailed the process of identifying legal and customary rights and calculating and distributing fair compensation. Negotiation will be conducted for maximum 3 rounds if the issue could not be solved and will engaged a lawyer to assist in this matter.	
4.6.3	Evidence is available that equal opportunities are provided to both men and women to hold land titles for scheme small holdings. - Minor compliance -	No scheme small holdings within TSH Kunak certification unit. Therefore, not applicable.	Not Applicable
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. - Minor compliance -	TSH Group able to demonstrate the evidence of legal ownership if its lands through possession of land titles. No new planting and issues of customary land occurs in estate within Estates in Kunak POM and its supply base management that requires FPIC process since the last audit. Onsite interview with relevant external stakeholders informed no new planting activities conduct by Estates in Kunak POM and its supply base management. Therefore, not applicable.	Not Applicable
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. - Critical (Major) compliance -	TSH Group able to demonstrate the evidence of legal ownership if its lands through possession of land titles.	Complied

		<p>No new planting and issues of customary land occurs in estate within Estates in Kunak POM and its supply base management that requires FPIC process since the last audit.</p> <p>To deal with future arising land dispute, TSH Group maintain the current of Legal, Customary Rights and Compensation with Doc. No.: TSHR/SUST/SOP03, Rev.2 dated 01/11/2017 which describes as guidelines for management to conduct consultation with relevant stakeholders on-site found no conflict that requires resolution mechanism with the option of access to independent legal and technical advice or a third-party mediator. The procedure has detailed the process of identifying legal and customary rights and calculating and distributing fair compensation. Negotiation will be conducted for maximum 3 rounds if the issue could not be solved and will engaged a lawyer to assist in this matter.</p> <p>Onsite interview with relevant external stakeholders informed no new planting activities conduct by Estates in Kunak POM and its supply base management.</p>	
4.7.2	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>TSH Group able to demonstrate the evidence of legal ownership if its lands through possession of land titles.</p> <p>No new planting and issues of customary land occurs in estate within Estates in Kunak POM and its supply base management that requires FPIC process since the last audit.</p> <p>To deal with future arising land dispute, TSH Group maintain the current of Legal, Customary Rights and Compensation with Doc. No.: TSHR/SUST/SOP03, Rev.2 dated 01/11/2017 which describes as guidelines for management to conduct consultation with relevant stakeholders on-site found no conflict that requires resolution mechanism with the option of access to independent legal and technical advice or a third-party mediator. The procedure has detailed the process of identifying legal and customary rights and</p>	Complied

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		<p>calculating and distributing fair compensation. Negotiation will be conducted for maximum 3 rounds if the issue could not be solved and will engaged a lawyer to assist in this matter.</p> <p>Onsite interview with relevant external stakeholders informed no new planting activities conduct by Estates in Kunak POM and its supply base management.</p>	
<p>4.7.3</p>	<p>Communities that have lost access and rights to land for plantation expansion are given opportunities including employment and supply contracts to benefit from plantation development.</p> <p>- Minor compliance -</p>	<p>TSH Group able to demonstrate the evidence of legal ownership if its lands through possession of land titles.</p> <p>No new planting and issues of customary land occurs in estate within Estates in Kunak POM and its supply base management that requires FPIC process since the last audit.</p> <p>To deal with future arising land dispute, TSH Group maintain the current of Legal, Customary Rights and Compensation with Doc. No.: TSHR/SUST/SOP03, Rev.2 dated 01/11/2017 which describes as guidelines for management to conduct consultation with relevant stakeholders on-site found no conflict that requires resolution mechanism with the option of access to independent legal and technical advice or a third-party mediator. The procedure has detailed the process of identifying legal and customary rights and calculating and distributing fair compensation. Negotiation will be conducted for maximum 3 rounds if the issue could not be solved and will engaged a lawyer to assist in this matter.</p> <p>Onsite interview with relevant external stakeholders informed no new planting activities conduct by Estates in Kunak POM and its supply base management.</p> <p>Therefore, not applicable.</p>	<p>Not Applicable</p>
<p>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.</p>			

<p>4.8.1</p>	<p>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.</p> <p>- Minor compliance -</p>	<p>TSH Group able to demonstrate the evidence of legal ownership if its lands through possession of land titles.</p> <p>No new planting and issues of customary land occurs in estate within Estates in Kunak POM and its supply base management that requires FPIC process since the last audit.</p> <p>To deal with future arising land dispute, TSH Group maintain the current of Legal, Customary Rights and Compensation with Doc. No.: TSHR/SUST/SOP03, Rev.2 dated 01/11/2017 which describes as guidelines for management to conduct consultation with relevant stakeholders on-site found no conflict that requires resolution mechanism with the option of access to independent legal and technical advice or a third-party mediator. The procedure has detailed the process of identifying legal and customary rights and calculating and distributing fair compensation. Negotiation will be conducted for maximum 3 rounds if the issue could not be solved and will engaged a lawyer to assist in this matter.</p>	<p>Complied</p>
<p>4.8.2</p>	<p>(C) Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms.</p> <p>- Critical (Major) compliance -</p>	<p>TSH Group able to demonstrate the evidence of legal ownership if its lands through possession of land titles.</p> <p>No new planting and issues of customary land occurs in estate within Estates in Kunak POM and its supply base management that requires FPIC process since the last audit.</p> <p>To deal with future arising land dispute, TSH Group maintain the current of Legal, Customary Rights and Compensation with Doc. No.: TSHR/SUST/SOP03, Rev.2 dated 01/11/2017 which describes as guidelines for management to conduct consultation with relevant stakeholders on-site found no conflict that requires resolution mechanism with the option of access to independent legal and technical advice or a third-party mediator. The procedure has detailed the process of identifying legal and customary rights and calculating and distributing fair compensation. Negotiation will be</p>	<p>Complied</p>

		conducted for maximum 3 rounds if the issue could not be solved and will engaged a lawyer to assist in this matter.	
4.8.3	<p>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)</p> <p>- Minor compliance -</p>	<p>TSH Group able to demonstrate the evidence of legal ownership if its lands through possession of land titles.</p> <p>No new planting and issues of customary land occurs in estate within Estates in Kunak POM and its supply base management that requires FPIC process since the last audit.</p> <p>To deal with future arising land dispute, TSH Group maintain the current of Legal, Customary Rights and Compensation with Doc. No.: TSHR/SUST/SOP03, Rev.2 dated 01/11/2017 which describes as guidelines for management to conduct consultation with relevant stakeholders on-site found no conflict that requires resolution mechanism with the option of access to independent legal and technical advice or a third-party mediator. The procedure has detailed the process of identifying legal and customary rights and calculating and distributing fair compensation. Negotiation will be conducted for maximum 3 rounds if the issue could not be solved and will engaged a lawyer to assist in this matter.</p>	Complied
4.8.4	<p>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).</p> <p>- Minor compliance -</p>	<p>TSH Group able to demonstrate the evidence of legal ownership if its lands through possession of land titles.</p> <p>No new planting and issues of customary land occurs in estate within Estates in Kunak POM and its supply base management that requires FPIC process since the last audit.</p> <p>To deal with future arising land dispute, TSH Group maintain the current of Legal, Customary Rights and Compensation with Doc. No.: TSHR/SUST/SOP03, Rev.2 dated 01/11/2017 which describes as guidelines for management to conduct consultation with relevant stakeholders on-site found no conflict that requires resolution mechanism with the option of access to independent legal and technical advice or a third-party mediator. The procedure has</p>	Complied

		detailed the process of identifying legal and customary rights and calculating and distributing fair compensation. Negotiation will be conducted for maximum 3 rounds if the issue could not be solved and will engaged a lawyer to assist in this matter.	
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. - Minor compliance -	Current and previous FFB prices available and calculated based on MPOB price and average monthly price for the region. The FFB admin will updated the FFB prices to the mill on monthly basis. The FFB prices were displayed at the weighbridge station at the mill and provided the current and previous period prices paid for FFB in the Final FFB Statement to external FFB suppliers.	Complied
5.1.2	(C) Evidence is available that the unit of certification explains the FFB pricing to smallholders on request from individual smallholders (at least once a year or upon request). - Critical (Major) compliance -	The certification units explain the FFB pricing to the external FFB suppliers during meeting with the supplier conducted on 9/3/2023. Among external suppliers attended were as following: - Balung Indah Commodities Sdn. Bhd - KK Properties Sdn. Bhd. - Ladang Cocoa Indah (Sabah) Sdn. Bhd.	Complied
5.1.3	(C) Fair pricing, calculated as a portion of the international CPO price less costs is provided to smallholders in the supply base and documented. - Critical (Major) compliance -	Current and previous FFB prices available and calculated based on MPOB price and average monthly price for the region. The FFB admin will updated the FFB prices to the mill on monthly basis. The FFB prices were displayed at the weighbridge station at the mill. Other than displaying at weighbridge, TSH Kunak POM provided the current and previous period prices paid for FFB in the Final FFB Statement to external FFB suppliers	Complied
5.1.4	(C) Evidence is available that all parties, including women and independent representative organisations assisting smallholders where	The FFB Suppliers are not restricted to only send the FFB to Kunak POM as they are not bound by the contract agreement to send the	Complied

	<p>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.</p> <p>- Critical (Major) compliance -</p>	<p>FFB to Kunak POM. Therefore, they are not involved in any decision making process of the mill not does the mill assist in the financing of the smallholders.</p>										
<p>5.1.5</p>	<p>Contracts are fair, legal and transparent and have an agreed timeframe.</p> <p>- Minor compliance -</p>	<p>Not all FFB Suppliers have a contract with TSH Kunak POM as they are not obligated to send their FFB to Kunak POM and have the right to choose where they wish to sell their FFB to.</p> <p>Nevertheless TSH Kunak POM has a written agreement with this FFB Suppliers stating the terms and conditions, prices and agreed timeframe of payment to the FFB suppliers as per sample as following:</p> <ul style="list-style-type: none"> - Balung Indah Commodities Sdn. Bhd - KK Properties Sdn. Bhd. - Ladang Cocoa Indah (Sabah) Sdn. Bhd. <p>The agreement were available for verification and was deemed to be fair, legal and transparent.</p>	<p>Complied</p>									
<p>5.1.6</p>	<p>(C) Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.</p> <p>- Critical (Major) compliance -</p>	<p>Agreed payments were made in a timely manner and FFB Sale Statement specifying price, weight, advance deductions and interim payment (if applicable) amount paid, payee bank and beneficiary bank were available for verification.</p> <p>Reviewed the sampled payment for the month of April 2023 as following:</p> <table border="1" data-bbox="1137 1203 1926 1382"> <thead> <tr> <th>Supplier</th> <th>Payment ref. #</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>Balung Indah Commodities Sdn. Bhd</td> <td>KUF03032023</td> <td>12/4/2023</td> </tr> <tr> <td>KK Properties Sdn. Bhd.</td> <td>KUF04032023</td> <td>13/4/2023</td> </tr> </tbody> </table>	Supplier	Payment ref. #	Date	Balung Indah Commodities Sdn. Bhd	KUF03032023	12/4/2023	KK Properties Sdn. Bhd.	KUF04032023	13/4/2023	<p>Complied</p>
Supplier	Payment ref. #	Date										
Balung Indah Commodities Sdn. Bhd	KUF03032023	12/4/2023										
KK Properties Sdn. Bhd.	KUF04032023	13/4/2023										

		Ladang Cocoa Indah (Sabah) Sdn. Bhd.	KUF02032023	14/4/2023	
5.1.7	<p>Weighbridges used for determining payment to smallholders are verified by an independent third party on a regular basis (this can be government).</p> <p>- Minor compliance -</p>	<p>Records showed that weighing equipment were verified by a 3rd party, Metrology Corporation Malaysia Sdn Bhd. The records were:</p> <p><u>Weighbridge A</u> Date: 14/12/2022; Certificate Number: B1692515; Reference Number: STW – ATK – 007458; Maker: Mettler Toledo Ind 780; Capacity Limit: 60,000 kgs; Remarks: This weighbridge has been tested passed and is eligible for commercial use.</p> <p><u>Weighbridge B</u> Date: 03/08/2022; Certificate Number: B1692323; Reference Number: MCM/STW – ATK – 004131; Maker: Gold Cells INS-708-A (China); Capacity Limit: 60,000 kgs; Remarks: This weighbridge has been tested passed and is eligible for commercial use.</p>			Complied
5.1.8	<p>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.</p> <p>- Minor compliance -</p>	<p>All the Independent Smallholders that supply FFB to Kunak POM are not RSPO certified therefore this indicator is not applicable.</p>			Not Applicable
5.1.9	<p>(C) The unit of certification has a grievance mechanism for smallholders and all grievances raised are dealt with in a timely manner.</p> <p>- Critical (Major) compliance -</p>	<p>Mechanism of Complaint/Grievance and Suggestion was maintained available in SOP Communication, Consultation and Participation Doc. No. TSHR/SUST/SOP02 Rev.03 dated 19/11/2019. This procedure is also applicable to smallholders who wish to lodge a</p>			Complied

		complaint or grievance. None received by the company since last audit.	
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 Company consults with interested smallholders (irrespective of type) within the Unit of Certification, 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. - Minor compliance -	Kunak POM and its supply base certification unit has no Scheme smallholders as defined by RSPO P&C 2018 (MYNI 2019). Not applicable since there is no Scheme Smallholders supplying to Kunak POM. Therefore, this indicator is not applicable.	Not Applicable
5.2.2	The unit of certification develops and implements smallholder support programme to improve smallholder livelihood and build their capacity to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Independent Smallholder Standard or RISS). - Minor compliance -	Kunak POM and its supply base certification unit has no Scheme smallholders as defined by RSPO P&C 2018 (MYNI 2019). Not applicable since there is no Scheme Smallholders supplying to Kunak POM. Therefore, this indicator is not applicable.	Not Applicable
5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production. - Minor compliance -	Kunak POM and its supply base certification unit has no Scheme smallholders as defined by RSPO P&C 2018 (MYNI 2019). Not applicable since there is no Scheme Smallholders supplying to Kunak POM. Therefore, this indicator is not applicable.	Not Applicable
5.2.4	(C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling. - Critical (Major) compliance -	Kunak POM and its supply base certification unit has no Scheme smallholders as defined by RSPO P&C 2018 (MYNI 2019). Not applicable since there is no Scheme Smallholders supplying to Kunak POM. Therefore, this indicator is not applicable.	Not Applicable
5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the Smallholder support programme.	Kunak POM and its supply base certification unit has no Scheme smallholders as defined by RSPO P&C 2018 (MYNI 2019). Not applicable since there is no Scheme Smallholders supplying to	Not Applicable

	- Minor compliance -	Kunak POM. Therefore, this indicator is not applicable.	
Principle 6: Respect workers' rights and conditions			
Criterion 6.1: Any form of discrimination is prohibited.			
6.1.1	<p>(C) A 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.</p> <p>- Critical (Major) compliance -</p>	<p>Kunak POM and its supply base managements adopt the current TSH Group Equal Opportunity & Discrimination policy with Doc. No.: ST-POL03-02 signed by Managing Director dated 15/10/2015.</p> <p>The policy describes company commitment to promotes equal opportunity and believes in the right to work and advancement based on merit, ability, potential, and experience that is free from prejudice. The company aspires to maintain a fair workplace by recruiting, developing, and retaining a diverse workforce in efforts to create an environment in which personnel can develop and apply the widest possible range of competencies and solutions without biased oppression or coercion.</p> <p>The policy could be downloaded from https://www.tsh.com.my/sustainability/people/</p>	Complied
6.1.2	<p>(C) Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against including charging of recruitment fees for foreign workers.</p> <p>- Critical (Major) compliance -</p>	<p>TSH Group maintain the current Staffing & Recruitment SOP with Doc. No.: TSHR/HR/SOP01, Rev.0 dated 17/08/2015 and Group Equal Opportunity & Discrimination policy with Doc. No.: ST-POL03-02 signed by Managing Director dated 15/10/2015.</p> <p>Both documents describe company commitment to promotes equal opportunity and believes in the right to work and advancement based on merit, ability, potential, and experience that is free from prejudice. The company aspires to maintain a fair workplace by recruiting, developing, and retaining a diverse workforce in efforts to create an environment in which personnel can develop and apply</p>	Complied

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		<p>the widest possible range of competencies and solutions without biased oppression or coercion.</p> <p>Document review for sampled workers' employment contract, payslips and master name list verified certification units recruited male and female workers, local and foreign workers.</p> <p>Onsite interviewed with sampled workers from across gender and nationalities informed that no discrimination lodged and they been treated equally without any discrimination. They been provided free accommodation and medical to all the workers, no charging of recruitment fees for the foreign workers and offered job based on capability. The worker can request for job transfer if they found they unfit for the job assigned to them.</p>	
6.1.3	<p>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.</p> <p>- Minor compliance -</p>	<p>Kunak POM and its supply base managements adopt the current TSH Group Staffing & Recruitment SOP with Doc. No.: TSHR/HR/SOP01, Rev.0 dated 17/08/2015 and Group Equal Opportunity & Discrimination policy with Doc. No.: ST-POL03-02 signed by Managing Director dated 15/10/2015. The procedure demonstrates that recruitment selection, hiring, access to training and that are based on skills, capabilities, qualities and medical fitness necessary for the jobs available</p> <p>Document review for sampled workers' employment contract, payslips and master name list verified certification units recruited male and female workers, local and foreign workers.</p> <p>Onsite interviewed with sampled workers from across gender and nationalities informed that no discrimination lodged and they been treated equally without any discrimination. They been provided free accommodation and medical to all the workers, no charging of recruitment fees for the foreign workers and offered job based on capability. The worker can request for job transfer if they found they unfit for the job assigned to them.</p>	Complied

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		<p>Example</p> <p>Based on Workers Master list sighted local and foreign workers who been newly employed by Maju Sawit Estate, LKSK Estate, Landquest Estate, Sabahan 1 Estate and Kunak POM with latest by June 2023 confirmed that process of hiring of foreign workers is implemented according to regulation based on suitability and nature of job offered.</p> <p>Onsite interviewed with sampled workers from across gender and nationalities informed that job offers to them based on skills, capabilities, qualities and medical fitness.</p>	
6.1.4	<p>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.</p> <p>- Minor compliance -</p>	<p>TSH Group maintain the current Reproductive Right Policy with Doc. No.: ST-POL06-02; Attachment 7.1.1 signed by Managing Director dated 16/10/2015. The policy describes company to promotes the accessibility to reproductive related health care and preserves provisions for employees at work principally during the delicate days of pregnancy and breast-feeding including the reassignment of work, adequate days off and the increased frequency of breaks.</p> <p>Kunak POM and its supply base managements facilitate opportunities for advancement for their employees, especially women, by removing barriers to progress and respecting reproductive and maternal rights.</p> <p>Onsite interviewed with sampled female workers informed no pregnancy testing conducted prior to work. They still will be able to offer for work if they are pregnant however with lite duty task.</p>	Complied
6.1.5	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>TSH Group established 'Persatuan Wanita' to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.</p> <p>'Persatuan Wanita' established in the mill and estates and verified at each operating unit. Meetings are to be conducted once every</p>	Complied

		<p>three (3) months or whenever necessary accordingly.</p> <p>Review on sample Kunak POM and its supply base, it was verified in the minutes of 'Persatuan Wanita' Meeting sighted the agenda includes the women issues, sport activities and others complaint issue, women activities and reporting on housing cleaning activities (gotong-royong).</p> <p>As at the audit time, no sexual harassment case reported so far at all Kunak POM and its supply bases and reported in 'Persatuan Wanita' meeting was sighted.</p> <ol style="list-style-type: none"> 1. Landquest Estate conducted on 16/06/2022, 21/09/2022, 21/12/2022 and 14/03/2023. 2. LKSK Estate conducted on 20/09/2022, 14/12/2022, 13/03/2023 and 13/06/2023 attendance on six (6) female workers. 3. Sabahan 1 Estate conducted on 22/09/2022, 21/12/2022, 28/03/2023 and 15/06/2023 attendance on 18 female workers. 4. Kunak POM and Maju Sawit Estate conducted on 07/03/2023 attendance on 9 female workers. 	
6.1.6	<p>There is evidence of equal pay for the same work scope.</p> <p>- Minor compliance -</p>	<p>Kunak POM and its supply base managements adopt the current TSH Group Staffing & Recruitment SOP with Doc. No.: TSHR/HR/SOP01, Rev.0 dated 17/08/2015 and Group Equal Opportunity & Discrimination policy with Doc. No.: ST-POL03-02 signed by Managing Director dated 15/10/2015.</p> <p>Document review for sampled workers' employment contract, payslips and master name list verified certification units recruited male and female workers, local and foreign workers.</p> <p>The sample for 33 workers' employment contract and payslip made through documentation and interview, it has been confirmed that all workers has been paid equally for the same work scope.</p>	Complied

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	<p>(C) Applicable labour laws, union and/or other collective agreements and documentation of pay and conditions are available to the workers in national languages (English or Bahasa Malaysia) and explained to them in language they understand.</p> <p>- Critical (Major) compliance -</p>	<p>TSH Group established generate Employment Agreement and adopted by Kunak POM and its supply base Certification Unit.</p> <p>Document review on sampled workers’ employment agreement, sighted the document established in dual language, i.e. English and another language that the worker is conversant in (either Indonesia or Philippine).</p> <p>The documents established stipulates with terms of conditions of service such position, period of employment, types of work, responsibilities of employer, responsibilities of employee, salary payable, working hours, annual leave, sick leave and public holidays, mutual termination of contract, facilities, etc.</p> <p>The agreements are signed by the Human Resources Manager and the worker. Each operating units’ managements and workers will keep copies in personal files. The documents are available to review during audit.</p> <p>Onsite interview with sampled workers informed upon arrived from home countries, they inducted on the terms and conditions based on employment agreement and briefed on the company’s policies.</p>	Complied
6.2.2	<p>(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. This includes a form of record for work done by family members.</p> <p>- Critical (Major) compliance -</p>	<p>TSH Group established generate Employment Agreement and adopted by Kunak POM and its supply base Certification Unit.</p> <p>Document review on sampled workers’ employment agreement, sighted the document established in dual language, i.e. English and another language that the worker is conversant in (either Indonesia or Philippine).</p> <p>The documents established stipulates with terms of conditions of service such position, period of employment, types of work, responsibilities of employer, responsibilities of employee, salary</p>	Complied

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		<p>payable, working hours, annual leave, sick leave, mutual termination of contract, facilities, deductions, overtime, holiday entitlement, maternity leave and period of notice. The establishment document is compliance with Sabah Labour Ordinance and Minimum Wages Order 2022.</p> <p>Document review on sampled workers' payslip, sighted details of daily-rated wages, piece rated wages, payment for any overtime work done, public holiday pay and salary deductions.</p> <p>Salary deduction and overtime were in accordance with the relevant laws (SOCSSO, EPF, EIS) and Labour Office permits.</p> <p>To confirmed on the no illegally work imposed in estates and mill, verified during onsite visit to workers housing and field operation with no illegal workers were hired observed.</p> <p>Onsite interview with sampled workers based on master list chit provided it were verified no illegal workers were hired for each operating units to perform job task offered.</p>	
6.2.3	<p>(C) There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements.</p> <p>- Critical (Major) compliance -</p>	<p>TSH Group established generate Employment Agreement and adopted by Kunak POM and its supply base Certification Unit.</p> <p>The documents established stipulates with terms of conditions includes working hours, annual leave, sick leave, mutual termination of contract, deductions, overtime, holiday entitlement, maternity leave and period of notice. The establishment document is compliance with Sabah Labour Ordinance and Minimum Wages Order 2022.</p> <p>Kunak POM and its supply base managements monitored working hours base on punch card system for all employee with eight (8) hours of total working hours. Total hours of overtime will be summarised and extract to the check roll summary and key in into Lintramax system.</p>	Complied

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		<p>Salary deduction and overtime were in accordance with the relevant laws (SOCSCO, EPF, EIS) and Labour Office permits.</p> <p>Review on the sampled 33 sample workers' employment contract and payslip for the month of July 2022, December 2022 and May 2023 confirmed is in according to requirement.</p> <p>Follow is sampled</p> <ol style="list-style-type: none"> 1. Maju Sawit Estate; 01-0029, 01-0199, 01-0381, 01-0394 and 01-0483. 2. LKSK Estate; 1546/80, 1630/90, 1625/89, 0643/23, 1680/102, 0947/48, 1222/60, 1520/77 and 1662/97. 3. Landquest Estate; 0690/24, 0913/40, 0779/29, 0943/44, 0731/26 and 0761/27. 4. Sabahan 1 Estate; 0431, 01/0497, 01/0494, 0213 and 0490. 5. Kunak Palm Oil Mill; 01/0345, 01/1007, 01/1082, 03/1083, 04/0568, 05/1108, 05/1094 and 05/1100. <p>Review on the sampled employee payslip, sighted the information such as piece rates wages, daily rated, paid Public Holiday, paid Medical Sick and paid for rest day. Other's information includes rest day, Public Holiday, EPF (employer contribution), EIS (employer contribution) and SOCSCO (employer contribution) and wages deduction.</p>	
6.2.4	<p>(C) The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. National laws, or in their absence the ILO Guidance on Workers' Housing Recommendation No. 115, are used. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5years) is allowed to upgrade the infrastructure.</p>	<p>TSH Group is committed provided workers with comfortable living quarters complete with basic utilities and necessities. Companies provides check-ups and also clinics at each estate.</p> <p>Onsite visit to Maju Sawit Estate, LKSK Estate, Landquest Estate, Sabahan 1 Estate and Kunak POM observed the managements still maintain the current basic amenities and facilities at the quarters provided to the workers includes good sanitation, estate clinics, mosque, church, education center, crèche, electricity supplies,</p>	Complied

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	<p>- Critical (Major) compliance -</p>	<p>water supplies, sundry shops within estate compound and domestic waste disposal.</p> <p>For local and foreign workers with family, each will be given a house. While for single workers, it will be given shared house of 2 people per room. For newly joint local and foreign workers, all will be given a starter kit which includes basis amenities (e.g. mattress, cooking utilizes).</p> <p>Housing inspection sighted in the document title 'Borang Pemeriksaan Perumahan, Dewan Komuniti Pusat Jagaan Kanak-Kanak & Sekolah' on weekly basis with evidence as follow.</p> <ol style="list-style-type: none"> 5. Maju Estate and Kunak POM conduct on 01/06/2023 and 12/06/2023. 6. LKSK Estate conduct on 13/05/2023, 20/05/2023, 27/05/2023, 03/06/2023, 10/06/2023, 17/06/2023. 7. Landquest Estate conduct on 15/05/2023, 29/05/2023, 07/06/2023,12/06/2023, 19/06/2023. 8. Sabahan 1 Estate conduct on 03/05/2023, 13/05/2023, 19/05/2023, 25/05/2023, 06/06/2023, 15/06/2023, 20/06/2023. <p>Review on the checklist, verified managements has put remarks the actual conditions and during onsite visit, observed its tally.</p>	
6.2.5	<p>The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.</p> <p>- Minor compliance -</p>	<p>Maju Sawit Estate, LKSK Estate, Landquest Estate, Sabahan 1 Estate and Kunak POM allocate a dedicated sundry shop with agreement sample as follow.</p> <ol style="list-style-type: none"> 1. LKSK Estate established agreement with retails shopper 'Pemborong Am Suhsailah Jaya (Senabe Binti Daeng Mangi)' for one (1) year starting from 01/01/2023 until 31/12/2023. 	Complied

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		<p>2. Sabahan 1 Estate established agreement with retails shopper 'Perniagaan Haziq Enterprise @ Mr.Iswan Bin Muhammad Nur' for one (1) year starting from 01/06/2023 until 31/05/2024.</p> <p>The agreement describes in Section (7) 'Pengusaha Kantin dan pekerja-pekerjanya adalah tertakluk kepada undang-undang dan peraturan-peraturan TSH'. Section (26) 'Pengusaha Kantin harus memastikan semua pekerja atau stakeholder yang berkenaan mematuhi syarat-syarat yang ditetapkan oleh MSPO and RSPO'.</p> <p>Onsite visit to the housing area observed workers are allowed plant/farm vegetable within housing compound and maintained with good conditions.</p> <p>Onsite interviewed with sampled workers informed they have no issue to access to foods and goods. They have options to access to near to town to get an adequate, sufficient foods and goods at competitive prices. To have the access to the nearest town, they informed will using their own transport, public transport or having ride with those who have transport for the options.</p>	
<p>6.2.6</p>	<p>A DLW is paid to all workers, including piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours.</p> <p>PROCEDURAL NOTE:</p> <p>STATEMENT FROM THE RSPO STANDARDS STANDING COMMITTEE REGARDING INDICATOR 6.2.6 ON DECENT LIVING WAGE</p> <p>With reference to procedural note of indicator 6.2.6, the RSPO has published a guidance on the DLW calculation in June 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 (As of September 2019, GLWC has developed national benchmarks in Bangladesh, Belize, Brazil, China, Colombia, Costa Rica, Dominican Republic, Ecuador, Ethiopia, Ghana, Guatemala, India, Kenya, Malawi, Mexico, Nicaragua, Pakistan, South Africa, Sri Lanka, Uganda and Vietnam These benchmarks are developed based on banana, coffee, floriculture, textile, manufacturing, seafood processing and tea industry. The RSPO is in the process of commissioning benchmarks for Malaysia and Indonesia for the palm oil sector and will develop methods to</p>	<p>Kunak POM and its supply base managements established, maintain, and update the Decent Living Wages: Housing Basket 2023 calculation to include all the in-kind benefits provided to the workers for both local and foreign workers.</p> <p>Decent living wages calculated for all operating units base on the accommodation, facilities and amenities provided to the workers. This includes housing, cost of housing maintenance, electricity and water consumption/house/year.</p> <p>Based on the latest assessment result conduct in year 2023, the total Value of Prevailing Wage as follow.</p> <p>1. Kunak POM and Maju Sawit Estate total Value of Prevailing Wage for local and foreign workers is MYR2,831.44.</p>	<p>Complied</p>

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<p>calculate and/or define DLW applicability for all palm oil producing countries in which RSPO members operate).</p> <p><i>Where a GLWC living wage standard (benchmark), or one that fulfils the basic requirements of the RSPO-endorsed living wage methodology, has been established in the country or region of operation, the same should be used as benchmarks.</i></p> <p>In the absence of such benchmarks, the RSPO will collaborate with the GLWC and/or local experts on developing oil palm industry benchmarks (Benchmark in this context may include other approaches and/or methods to calculate the applicability of DLW in the country or region in accordance to the RSPO endorsed method for determining a DLW. Local applicability for benchmarks is important and it may differ based on the needs of each locality or country). These benchmarks will be developed in collaboration and consultation with relevant stakeholders such as palm oil industry members, workers’ union, authorities and/or relevant organisations.</p> <p><i>For countries where no living wage standard is established, until such time that an RSPO endorsed benchmark for the country is in place, national minimum wages shall be paid to all workers. In addition to the payment of minimum wages, the Unit of Certification (UoC) shall conduct an assessment of the prevailing wages and in-kind benefits provided to workers in the Unit of Certification aligned with the RSPO Guidance for Implementing a Decent Living Wage (RSPO Guidance for Implementing a Decent Living Wage. The RSPO will also develop further guidance and tools to calculate DLW in line with the RSPO endorsed methodology which may include independent studies by local experts in their respective region or country).</i></p> <p>Once these benchmarks are available, this procedural note is no longer applicable. UoC shall have an implementation plan towards the payment of a DLW with specific targets, and a phased implementation process including:</p> <ul style="list-style-type: none"> • Updated assessment on prevailing wages and in-kind benefits • There is annual progress on the implementation of living wages • Where a minimum wage, based on equivalent of baskets of goods, is stipulated in Collective Bargaining Agreements (CBAs), this should be used as the foundation for the gradual implementation of the living wage payment • The UoC may choose to implement the living wage payment in a specific section as a pilot project; the pilot will then be evaluated and adapted before eventual scale up of the living wage implementation. <p>- Minor compliance -</p>	<ol style="list-style-type: none"> 2. LKSK Estate total Value of Prevailing Wage for local and foreign workers is MYR2,612.72. 3. Landquest Estate total Value of Prevailing Wage for local and foreign workers is MYR2,596.96. 4. Sabahan 1 Estate total Value of Prevailing Wage for local and foreign workers is MYR2,212,41. 	
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6.2.7	<p>Permanent, full-time employment including contractors' workers and contracted workers 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</p> <p>- Minor compliance -</p>	<p>TSH Group established generate Employment Agreement and adopted by Kunak POM and its supply base Certification Unit.</p> <p>To confirm no casual, temporary and day labour imposed in estates and mill.</p> <p>Onsite interview with sampled workers based on master chit and crosscheck with document review based on workers masterlist provided confirmed no verified casual, temporary and day labour were hired for each operating units to perform job task offered.</p>	Complied
<p>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.</p>			
6.3.1	<p>(C) A published statement recognising freedom of association and right to collective bargaining in national languages (English and/or Bahasa Malaysia) is available and is explained to all workers, in language that they understand, and is demonstrably implemented.</p> <p>- Critical (Major) compliance -</p>	<p>TSH Group maintain the current Freedom of Association Policy with Doc. No.: ST-POL04-02 signed by both Managing Director dated 15/10/2015.</p> <p>The policy stated that the company respects and facilitates the freedom of association and collective bargaining to enrich the rights and morale of employees towards a balanced level of productivity and the enhancement of the company's relations. As a proactive gesture, the company has established workplace welfare committees to provide and encourage employee representation and can be used as a structured communication channel in the event a union is not present.</p> <p>Onsite interview with sampled workers informed no restriction from the company to allow workers to Welfare Committee freely.</p>	Complied
6.3.2	<p>Minutes of meetings between the unit of certification with trade unions or workers representatives, who are freely elected, are documented in national languages (English and/or Bahasa Malaysia) and made available upon request.</p>	<p>TSH Group maintain the current Freedom of Association Policy with Doc. No.: ST-POL04-02 signed by both Managing Director dated 15/10/2015.</p> <p>The policy stated that the company respects and facilitates the freedom of association and collective bargaining to enrich the rights</p>	Complied

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	<p>- Minor compliance -</p>	<p>and morale of employees towards a balanced level of productivity and the enhancement of the company’s relations. As a proactive gesture, the company has established workplace welfare committees to provide and encourage employee representation and can be used as a structured communication channel in the event a union is not present.</p> <p>Kunak POM and its supply base has no union but based Freedom of Association Policy the management has taken initiative to established Welfare Committee as commitment to ensure workers welfare has been taken care.</p> <p>Document review, Kunak POM and its supply base managements maintain Welfare Committee Minutes of Meeting which conducted at each of operating units as follow.</p> <ol style="list-style-type: none"> 1. Maju Sawit Estate and Kunak Palm Oil Mill conduct meeting on 08/03/2023 and 13/06/2023. 2. LKSK Estate conduct meeting on 20/09/2022, 14/012/2022, 09/03/2023 and 13/06/2023. 3. Landquest Estate conduct meeting on 24/06/2022, 21/09/2022, 21/12/2022, 14/03/2023. 4. Sabahan 1 Estate conduct meeting on 28/03/2023 and 15/06/2023. <p>Based on the minutes of meeting, all issues minutes is related to facilities repairing and amenities maintenance. The issues transferred by managements into complaints form established.</p>	
<p>6.3.3</p>	<p>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.</p> <p>- Minor compliance -</p>	<p>TSH Group maintain the current Freedom of Association Policy with Doc. No.: ST-POL04-02 signed by both Managing Director dated 15/10/2015.</p> <p>The policy stated that the company respects and facilitates the freedom of association and collective bargaining to enrich the rights and morale of employees towards a balanced level of productivity</p>	<p>Complied</p>

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		<p>and the enhancement of the company’s relations. As a proactive gesture, the company has established workplace welfare committees to provide and encourage employee representation and can be used as a structured communication channel in the event a union is not present.</p> <p>Review on the appointment letters of the workers’ committee sighted that the management only issued the appointment letter with result after election among the local and foreign workers.</p> <p>Onsite interviewed with the workers’ representatives informed that they were elected among the workers. No interference from management. Foreign workers are encouraged to join the committee to form and represent by each origin countries.</p>	
Criterion 6.4: Children are not employed or exploited.			
6.4.1	<p>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.</p> <p>- Minor compliance -</p>	<p>TSH Group revise No Child Labour Policy with Doc. No.: ST-POL07-04; Attachment 7.1.1 signed by Managing Director updated 23/03/2023.</p> <p>The policy describes company commitment on strongly against the use of children for work and is fully committed in eradicating the occurrence of child labour in its workforce, which includes employees, contractors, volunteers or any other comparable form that constitutes as labour according to local and international laws, within its group and subsidiaries.</p> <p>The company advocates the protection of children against worst forms of labour and encourages the physical, mental, emotional, psychological and social development of children namely through educational activities and awareness.</p> <p>The policy is attached in the service contracts and supplier agreements and been communicated to external stakeholders during meeting as follow.</p>	Complied

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		<ol style="list-style-type: none"> 1. Maju Sawit Estate and Kunak POM conduct on 09/03/2023. 2. LKSK Estate conduct on 11/03/2023. 3. Landquest Estate conduct on 19/04/2023. 4. Sabahan 1 Estate conduct on 07/06/2023. <p>Additionally, the policy been communicated to workers during meeting as follow.</p> <ol style="list-style-type: none"> 1. Maju Sawit Estate and Kunak Palm Oil Mill conduct on 08/03/2023 and 13/06/2023. 2. LKSK Estate conduct on 20/09/2022, 14/012/2022, 09/03/2023 and 13/06/2023. 3. Landquest Estate conduct on 24/06/2022, 21/09/2022, 21/12/2022, 14/03/2023. 4. Sabahan 1 Estate conduct on 28/03/2023 and 15/06/2023. <p>Based on the visit, information available displayed at board in operation unit area includes No Child Labour Policy in both English and Bahasa.</p> <p>Kunak POM and its supply base Certification Unit confirm has no contractor workers hired in estates and mill.</p> <p>Onsite visit and interviewed with sampled workers informed they are no child employed. Based on sampled document of workers, master chit crosscheck with workers master list provided confirmed no child labour were hired for each operating units to perform job task offered.</p>	
6.4.2	<p>(C) There is evidence that minimum age requirements are met. Personnel files show that all workers are above the national minimum age or above company policy minimum age, whichever is higher. There is a documented age screening verification procedure.</p> <p>- Critical (Major) compliance -</p>	<p>Kunak POM and its supply base managements adopt the current TSH Group Staffing & Recruitment SOP with Doc. No.: TSHR/HR/SOP01, Rev.0 dated 17/08/2015.</p> <p>The procedure established as guidelines on Recruitment, Selection, Hiring, Promotion, Retirement and Termination which specified the</p>	Complied

		<p>screening verification procedure which able to be done via HR computer system which will trigger alarm if underage worker data keyed-in the database.</p> <p>Kunak POM and its supply base Certification Unit maintained records of employee master lists databased for sampled estates and mill.</p> <p>The list includes information of workers birth of date as mitigation to hired employee based on minimum age requirements.</p>	
6.4.3	<p>(C) Young persons may be employed only for non- hazardous work, with protective restrictions in place for that work.</p> <p>- Critical (Major) compliance -</p>	<p>There are no young persons has been employed where all workers are above than 18 years old.</p>	Complied
6.4.4	<p>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.</p> <p>- Minor compliance -</p>	<p>Kunak POM and its supply base Certification Unit continuously implemented the practices ensures no young with aged below 18 years old are employed.</p> <p>Onsite interviewed with both estates and mill sampled workers informed that the information on no child labour policy and the negative effects of child labour were provided in appropriate languages and accessible to them.</p>	Complied
<p>Criterion 6.5: There is no harassment or abuse in the workplace, and reproductive rights are protected.</p>			
6.5.1	<p>(C) A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all levels of the workforce.</p> <p>- Critical (Major) compliance -</p>	<p>TSH Group maintain the current Sexual Harassment Policy with Doc. No.: ST-POL05-03; Attachment 7.1.1 signed by Managing Director dated 09/08/2019.</p> <p>The policy describes company commitment in maintaining a positive work environment that is free from sexual harassment and sexual violence within its group and its subsidiaries.</p> <p>The company upholds zero tolerance for sexual harassment and as of such, no employee, male or female, should be subjected to unsolicited or unwelcome sexual overtures or conduct in the workplace or the company's environment. Sexual harassment is</p>	Complied

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		<p>deliberate or repeated, unsolicited and unwelcome verbal comments, gestures or physical contact of sexual nature, or request for sexual favours which interferes with an individual's work performance or creates an offensive working environment.</p> <p>Regular briefing conducted to all employees as per sample sighted for Sabahan 1 Estate briefing of company's policies and procedures of employment dated on 07/06/2023 by the estate management.</p>	
6.5.2	<p>(C) A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce.</p> <p>- Critical (Major) compliance -</p>	<p>TSH Group maintain the current Reproductive Right Policy with Doc. No.: ST-POL06-02; Attachment 7.1.1 signed by Managing Director dated 16/10/2015. The policy describes company to promotes the accessibility to reproductive related health care and preserves provisions for employees at work principally during the delicate days of pregnancy and breast-feeding including the reassignment of work, adequate days off and the increased frequency of breaks.</p> <p>Kunak POM and its supply base managements facilitate opportunities for advancement for their employees, especially women, by removing barriers to progress and respecting reproductive and maternal rights.</p> <p>The policy displayed on the notice board accessible by the workers. Onsite interviewed with sampled estates and mill workers informed that they been briefed on the policies during morning muster and the policies was displayed at the notice board outside offices.</p>	Complied
6.5.3	<p>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.</p> <p>- Minor compliance -</p>	<p>TSH Group maintain the current Reproductive Right Policy with Doc. No.: ST-POL06-02; Attachment 7.1.1 signed by Managing Director dated 16/10/2015. The policy describes company to promotes the accessibility to reproductive related health care and preserves provisions for employees at work principally during the delicate days of pregnancy and breast-feeding including the reassignment of work, adequate days off and the increased frequency of breaks.</p> <p>TSH Group established 'Persatuan Wanita' to raise awareness,</p>	Complied

		<p>identify and address issues of concern, as well as opportunities and improvements for women.</p> <p>'Persatuan Wanita' established in the mill and estates and verified at each operating unit. Meetings are to be conducted once every three (3) months or whenever necessary accordingly.</p> <p>Review on sample Kunak POM and its supply base, it was verified in the minutes of 'Persatuan Wanita' Meeting sighted the agenda includes the women issues, sport activities and others complaint issue, women activities and reporting on housing cleaning activities (gotong-royong).</p> <p>From the minutes verified no new mother in Maju Sawit Estate, LKSK Estate, Landquest Estate, Sabahan 1 Estate and Kunak POM.</p> <p>Therefore, no special request and need assessed by 'Persatuan Wanita' recorded. This is confirmed during interview with the committee representatives.</p>	
6.5.4	<p>A grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce.</p> <p>- Minor compliance -</p>	<p>TSH Group maintain the current of both Standard Operating Procedure Communication, Consultation and Participation with Doc. No.: TSHR/SUST/SOP02 dated 19/11/2019 and Employee Grievance Procedure with Doc. No.: TSHR/HR/SOP06, Rev.0, dated 12/01/2016.</p> <p>Mechanisms use including direct consultation meeting and/or Free Prior Informed Consent (FPIC) if necessary.</p> <p>Both procedures been communicated to external stakeholders during meeting as follow.</p> <ol style="list-style-type: none"> 1. Maju Sawit Estate and Kunak POM conduct on 09/03/2023. 2. LKSK Estate conduct on 11/03/2023. 3. Landquest Estate conduct on 19/04/2023. 4. Sabahan 1 Estate conduct on 07/06/2023. 	Complied

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		<p>Additionally, both procedures been communicated to workers during meeting as follow.</p> <ol style="list-style-type: none"> 1. Maju Sawit Estate and Kunak Palm Oil Mill conduct on 08/03/2023 and 13/06/2023. 2. LKSK Estate conduct on 20/09/2022, 14/012/2022, 09/03/2023 and 13/06/2023. 3. Landquest Estate conduct on 24/06/2022, 21/09/2022, 21/12/2022, 14/03/2023. 4. Sabahan 1 Estate conduct on 28/03/2023 and 15/06/2023. <p>Document review on complaints book and stakeholder consultation interview informed complaint raised related only with facilities maintenance.</p> <p>All records for suggestion and complaint recorded in the form 'Borang cadangan & aduan' been review as follow.</p> <ol style="list-style-type: none"> 1. For Maju Estate and Kunak POM latest complaint 01/06/2023. 2. For LKSK Estate, latest complaint received on 16/02/2023 and 09/06/2023 related to facilities maintenance. 3. For Landquest Estate, latest complaint received on 05/05/2023 and 09/06/2023 related to facilities maintenance. 4. For Sabahan 1 Estate, latest complaint received on 08/02/2023 and 15/06/2023 related to facilities maintenance. <p>Onsite interviewed with the external stakeholders and sampled workers informed they have been briefed on both procedures currently implement by the company.</p>	
Criterion 6.6: No forms of forced or trafficked labour are used.			
6.6.1	(C) All workers have entered into employment voluntarily and the following are prohibited:	Kunak POM and its supply base managements adopt the current TSH Group Staffing & Recruitment SOP with Doc. No.: TSHR/HR/SOP01, Rev.0 dated 17/08/2015 and Group Equal	Complied

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<ul style="list-style-type: none"> • Retention of identity documents or passports (except for administration purposes including legalisation and renewal processes) • Charging the workers for recruitment fees. • Contract substitution • Involuntary overtime • Lack of freedom of workers to resign • Penalty for termination of employment • Debt bondage • Withholding of wages <p>- Critical (Major) compliance -</p>	<p>Opportunity & Discrimination policy with Doc. No.: ST-POL03-02 signed by Managing Director dated 15/10/2015.</p> <p>Document review for sampled workers' employment contract, payslips and master name list verified certification units recruited male and female workers, local and foreign workers.</p> <p>Onsite interviewed with sampled workers from across gender and nationalities conformed that they have entered into employment voluntarily and they are prohibited of retention of identity documents or passport, contract substitution and lack of freedom of workers to resign.</p> <p>They also confirmed that the company treated them equally without any discrimination. They been provided free accommodation and medical to all the workers, no charging of recruitment fees for the foreign workers and offered job based on capability. The worker can request for job transfer if they found they unfit for the job assigned to them.</p> <p>Salary deduction and overtime were in accordance with the relevant laws (SOCSCO, EPF, EIS) and Labour Office permits.</p> <p>Review on the 33 sample workers of payslip for month of July, December 2022 and July 2023 sighted the management remain the documents include information daily rates, contract rate, harvesting + L/F rate, Holiday rate, deductions (Electricity), EPF/EIS/SOCSCO contributions sighted as follow.</p> <p>Based on the review, managements do not implement any deduction related to recruitment and passport fee from foreigners' payslip.</p> <p>1. Maju Sawit Estate; 01-0029, 01-0199, 01-0381, 01-0394 and 01-0483.</p>	
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		<ol style="list-style-type: none"> 2. LKSK Estate; 1546/80, 1630/90, 1625/89, 0643/23, 1680/102, 0947/48, 1222/60, 1520/77 and 1662/97. 3. Landquest Estate; 0690/24, 0913/40, 0779/29, 0943/44, 0731/26 and 0761/27. 4. Sabahan 1 Estate; 0431, 01/0497, 01/0494, 0213 and 0490. 5. Kunak Palm Oil Mill; 01/0345, 01/1007, 01/1082, 03/1083, 04/0568, 05/1108, 05/1094 and 05/1100. 	
6.6.2	<p>(C) Where temporary or migrant workers are employed, a specific labour policy and/or procedures are established and implemented.</p> <p>- Critical (Major) compliance -</p>	<p>TSH Group maintained the current Special Labour Policy with Doc. No.: TSHR/POL/SOP10 signed by Managing Director dated 25/04/2018.</p> <p>The policy emphasized that the company is committed to ensure the foreign workers employment are subjected to Malaysia legal requirements.</p> <p>The policy been communicated to external stakeholders during meeting as follow.</p> <ol style="list-style-type: none"> 1. Maju Sawit Estate and Kunak POM conduct on 09/03/2023. 2. LKSK Estate conduct on 11/03/2023. 3. Landquest Estate conduct on 19/04/2023. 4. Sabahan 1 Estate conduct on 07/06/2023. <p>Additionally, the policy been communicated to workers during meeting as follow.</p> <ol style="list-style-type: none"> 1. Maju Sawit Estate and Kunak Palm Oil Mill conduct on 08/03/2023 and 13/06/2023. 2. LKSK Estate conduct on 20/09/2022, 14/012/2022, 09/03/2023 and 13/06/2023. 3. Landquest Estate conduct on 24/06/2022, 21/09/2022, 21/12/2022, 14/03/2023. 	Complied

		<p>4. Sabahan 1 Estate conduct on 28/03/2023 and 15/06/2023.</p> <p>Based on the visit, information available displayed at board in operation unit area includes Special Labour Policy in both English and Bahasa.</p> <p>All the foreign workers will be provided with induction training prior to work. Besides, they were provided with decent living conditions and free from any discrimination. The workers informed that they were treated equally without any discrimination and allowed joining Welfare Committee and 'Persatuan Wanita' freely. No contract substitution has occurred through interviewed with the workers.</p> <p>Newly employed workers will be provided awareness and training to all the foreign workers for them to understand their responsibility in respect of human rights upon their arrival to Malaysia.</p>	
<p>Criterion 6.7: The unit of certification ensures that the working environment under its control is safe and without undue risk to health.</p>			
<p>6.7.1</p>	<p>(C) The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded.</p> <p>- Critical (Major) compliance -</p>	<p>The management has established Safety Committee Member consist of Secretary, representatives from Employer and representatives from Employee as per appointment letter by the Estate Manager. The OSH committee discussed regarding the safety and health of the workers on quarterly basis during the OSH committee meeting. In the meeting discussed on the matters arising from the previous meetings, committee members reports, accident and incident report and workplace inspection. Verified the OSH Meeting Minutes as below:</p> <p>OSH Meeting in LKSK was available dated 08/03/2023, 27/09/2022 and 13/12/2022.</p> <p>In Landquest estate, OSH meeting conducted on 14/03/2023 and 21/12/2022 and previously was on 21/09/2022. Appointment letter was available as per letter appointment dated 01/04/2020.</p>	<p>Complied</p>

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		<p>The respective Operating Unit have appointed their Assistant Manager as the responsible person and chairman for Safety and Health Committee and their Field Conductor/ Admin Exec as Secretary of the Committee. They have also appointed other management staffs and workers to be representatives in the committee. The OSH Committee chart for each operating units were available.</p>	
<p>6.7.2</p>	<p>Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in national languages (English and/or Bahasa Malaysia) and explained in the language understandable to 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.</p> <p>- Minor compliance -</p>	<p>Certification Unit has established accident and emergency procedure consist of accident, fire incident and flood incident Doc Number (TSHR/OSH/SOP06); Rev No: 01; Effective Date: 04/07/2016. The procedure was brief to all workers and displayed at the notice board. Noted during interview, the understanding of the workers on the procedure were satisfactory.</p> <p>First aid and CPR skills training dated 09/05/2023 in Landquest estate. First aid checklist was available with total 16 item and latest first aid inspection was on 07/06/2023 and previously 26/05/2023. The first aid box was available at site during site verification and interview.</p> <p>Sabahan 1 estate, First aid training conducted on 10&11/09/2020 by The Certified Emergency Response Training Academy (CERT) referred as per certificate FA49890/20/87864. This certificate valid until 10/09/2023.</p> <p>In all sampling estate, the was no accident occur as per record and interview verification the record of yearly was available and reported to DOSH. The report as per below:-</p> <p>Maju Sawit JKKP 8/147358/2022 dated 18/01/2023 LKSK JKKP 8/147373/2022 dated 30/01/2023</p>	<p>Complied</p>

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		<p>Landquest JKKP 8/147380/2022 dated 31/01/2023 Sabahan 1 JKKP 8/147888/2022 dated 31/01/2023</p>																													
<p>6.7.3</p>	<p>(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. - Critical (Major) compliance -</p>	<p>All workers were provided with appropriate PPE. Sampling in Landquest estate and Sabahan 1 estate as per below:</p> <table border="1" data-bbox="1137 608 1928 1361"> <thead> <tr> <th>Type of work</th> <th>Name</th> <th>Type of PPE</th> <th>Issuance date</th> </tr> </thead> <tbody> <tr> <td rowspan="3">Harvester</td> <td rowspan="3">Azrul</td> <td>Hand glove green</td> <td>06/01/2023</td> </tr> <tr> <td>Safety Helmet yellow</td> <td>03/02/2023</td> </tr> <tr> <td>Wellington boot</td> <td>03/04/2023</td> </tr> <tr> <td rowspan="4">Sprayer</td> <td rowspan="4">Nurhaeni</td> <td>Wellington Boot Black</td> <td>31/01/2023</td> </tr> <tr> <td>Hand Glove neoprene</td> <td>31/01/2023</td> </tr> <tr> <td>Safety helmet</td> <td>27/02/2023</td> </tr> <tr> <td>Chemical Apron</td> <td>09/03/2023</td> </tr> <tr> <td rowspan="2">Manurer</td> <td rowspan="2">Ratna Musmar</td> <td>Chemical Apron</td> <td>22/05/2023</td> </tr> <tr> <td>Respirator particulate</td> <td>22/05/2023</td> </tr> </tbody> </table>	Type of work	Name	Type of PPE	Issuance date	Harvester	Azrul	Hand glove green	06/01/2023	Safety Helmet yellow	03/02/2023	Wellington boot	03/04/2023	Sprayer	Nurhaeni	Wellington Boot Black	31/01/2023	Hand Glove neoprene	31/01/2023	Safety helmet	27/02/2023	Chemical Apron	09/03/2023	Manurer	Ratna Musmar	Chemical Apron	22/05/2023	Respirator particulate	22/05/2023	<p>Complied</p>
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		Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing after finished work before going back home.																														
6.7.4	<p>All workers are provided with medical care and covered by accident insurance. Costs incurred from work- related incidents leading to injury or sickness are covered in accordance with Malaysian law.</p> <p>- Minor compliance -</p>	<p>Medical care is provided to all the employees. Reviewed on workers profile records found that all workers are covered by the accident insurances.</p> <p>Local and foreign workers covered by SOCSO or Perkeso (Pertubuhan Keselamatan Sosial). Reviewed the form 8A, "Jadual Caruman" for March and May 2023 for contribution of all employees.</p>	<table border="1"> <thead> <tr> <th>Operating Units</th> <th>Month</th> <th>Total Workers</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td rowspan="2">Maju Sawit estate</td> <td>March 2023</td> <td>10</td> <td>RM 262.10</td> </tr> <tr> <td>May 2023</td> <td>10</td> <td>RM 246.40</td> </tr> <tr> <td rowspan="2">Landquest estate</td> <td>April 2023</td> <td>37</td> <td>RM 786.80</td> </tr> <tr> <td>May 2023</td> <td>37</td> <td>RM 805.30</td> </tr> <tr> <td rowspan="2">Sabahan 1 estate</td> <td>May 2023</td> <td>11</td> <td>RM 241.40</td> </tr> <tr> <td>April 2023</td> <td>10</td> <td>RM 198.40</td> </tr> </tbody> </table>				Operating Units	Month	Total Workers	Amount	Maju Sawit estate	March 2023	10	RM 262.10	May 2023	10	RM 246.40	Landquest estate	April 2023	37	RM 786.80	May 2023	37	RM 805.30	Sabahan 1 estate	May 2023	11	RM 241.40	April 2023	10	RM 198.40	Complied
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6.7.5	<p>Occupational injuries are recorded using Lost Time Accident (LTA) metrics.</p> <p>- Minor compliance -</p>	<p>As per verification with JKKP 8, There was no accident at each sampling estate. Result as per below:-</p>	<table border="1"> <thead> <tr> <th>Estate</th> <th>LTA</th> </tr> </thead> <tbody> <tr> <td>Maju Sawit & Wakuba Div.</td> <td>0</td> </tr> <tr> <td>LKSK</td> <td>0</td> </tr> </tbody> </table>				Estate	LTA	Maju Sawit & Wakuba Div.	0	LKSK	0	Complied																			
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Principle 7: Protect, conserve and enhance ecosystems and the environment																				
Criterion 7.1: Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques.																				
7.1.1	<p>(C) IPM plans are implemented and monitored to ensure effective pest control.</p> <p>- Critical (Major) compliance -</p>	<p>All 4 estates in the TSH Kunak Certification Unit continued to implement Integrated Pest Management (IPM). The estates continued to manage pests, disease, weeds and invasive introduced species using appropriate IPM techniques guided by the Pest & Disease Management (P&D-SOP04-03; Rev 03; dated 01/01/2019). As per plan below:-</p> <p>Direct Bio control agent such as virus and fungi to infect the pest using to manage the nettle caterpillar.</p> <p>Planting beneficial plant such as Antigononleptopus, Tunerasubulata and Cassia Cobanensis are encouraged for the proliferation of natural predatory bugs that natural enemy for bagworms.</p> <p>As per verification on implementation the plan, the latest record implementation for planted beneficial plant in Landquest estate as per below record;-</p> <table border="1"> <thead> <tr> <th>Block</th> <th>Supply date</th> <th>Intensity (KM)</th> </tr> </thead> <tbody> <tr> <td>OP2018</td> <td>Jan 2023</td> <td>3</td> </tr> <tr> <td>OP96</td> <td>Mar 2023</td> <td>3</td> </tr> <tr> <td>OP 2000A</td> <td>Apr 2023</td> <td>4</td> </tr> <tr> <td>OP 2020</td> <td>Jan 2023</td> <td>2</td> </tr> </tbody> </table>			Block	Supply date	Intensity (KM)	OP2018	Jan 2023	3	OP96	Mar 2023	3	OP 2000A	Apr 2023	4	OP 2020	Jan 2023	2	Complied
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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. - Minor compliance -	Based from assessment conducted by TSH Kunak Certification Unit on list of species invasiveness used for biological control, found no invasive species listed in the CABI.org introduced in the estate.	Complied									
7.1.3	There is no use of fire for pest control unless in exceptional circumstances such as plantation sanitation, i.e. where no other effective methods exist, and with prior approval of government authorities. - Minor compliance -	The management does not use fire as pest control as per site visit at replanting area, interview, and document verification.	Complied									
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. - Critical (Major) compliance -	Justification of pesticides usage was demonstrated in the IPM Plans; Table 4.0; Justification for Insecticides, Fungicide and Rodenticide usage. The table is divided into type of pest control, Active Ingredient of Chemical, Recommended Rate & Application and Justification for using the pesticides. The justification of herbicide usage was demonstrated in the Improvement plans where the estate has mentioned the intention to reduce the usage of chemicals and to only use Class 3 and above chemicals in their operations. The table is divided into type of application, Active Ingredient of Chemical, Recommended Rate & Application and Justification for using the pesticides.	Complied									
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. - Critical (Major) compliance -	Records of Pesticide/Agrochemicals used in the estate were recorded and monitored on a monthly basis and available for verification. Data for a.i/ha were sampled as below: <table border="1" data-bbox="1137 1216 1930 1361"> <thead> <tr> <th>Estate</th> <th>Hectarage</th> <th>Ai/Ha</th> </tr> </thead> <tbody> <tr> <td>Maju Sawit & Wakuba Div.</td> <td>183</td> <td>0.13</td> </tr> <tr> <td>LKSK</td> <td>966</td> <td>0.34</td> </tr> </tbody> </table>	Estate	Hectarage	Ai/Ha	Maju Sawit & Wakuba Div.	183	0.13	LKSK	966	0.34	Complied
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		Landquest	365	0.68	
		Sabahan 1	98	0.48	
7.2.3	<p>(C) Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.</p> <p>- Critical (Major) compliance -</p>	<p>The estates have implemented a Continuous Improvement Plan where they have stated the intention to reduce the usage of chemical through implementation of Integrated Pest Management Plan. Sighted during the site visit at all the estates, the establishment of beneficial plants along the estate roads and immature areas as well as barn owl boxes placed at strategic areas. Paraquat was eliminated. In its place, alternatives such as Glyphosate is used instead.</p>			Complied
7.2.4	<p>There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.</p> <p>- Minor compliance -</p>	<p>No evidence of prophylactic use of pesticides in the estates visited as per Register of Chemicals Hazardous to Health for all estates visited.</p>			Complied
7.2.5	<p>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 in exceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks.</p> <p>The due diligence refers to:</p> <ol style="list-style-type: none"> Judgment of the threat and verify why this is a major threat Why there is no other alternative which can be used Which process was applied to verify why there is no other less hazardous alternative What is the process to limit the negative impacts of the application Estimation of the timescale of the application and steps taken to limit application to the specific outbreak. <p>- Minor compliance -</p>	<p>The Chemical Registers for the mill and sampled estates were available for verification and reviewed yearly and as and when there are introductions of new chemicals in the operations. The register showed that only class III & IV pesticides were used at the mill and estates. Paraquat and Monocrotophos was eliminated. In its place, less hazardous alternatives such as Glyphosate and Acephate was used instead.</p>			Complied

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7.2.6	<p>(C) Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criteria 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they carry out.</p> <p>- Critical (Major) compliance -</p>	<p>The pesticides operators has been given training regarding the usage safety and health issue and proper way for chemical application and attend monthly health surveillance done by the Medical Assistant. Pesticide operators are given training on the safe handling and application of the pesticides as per sample latest conducted in Maju Sawit Estate date on 13/4/2023 and Landquest Estate on 6/6/2023. Suitable personal protective equipment's and application equipment provided to the operators based on the PPE issuance forms.</p>	Complied
7.2.7	<p>(C) Storage of all pesticides is in accordance with recognised best practices.</p> <p>- Critical (Major) compliance -</p>	<p>Pesticides were found stored in the mill and all estate's Chemical Store in accordance with the Occupational Safety and Health Act 1994 (Act 514) and Pesticides Act 1974 (Act 149) and their Regulations. The stores were at all times locked and at the time of visit the storekeeper was seen to unlock the pad-lock to open entrance door for auditor to inspect the store. At the entrance door, signage requiring donning of PPE were visibly posted. The Chemical Store signage with required Hazard Symbols were available at the entrance. The facility ventilation fan was found working with adequate ventilation available, up-to-date chemical register, trade and generic names, and their Safety Data Sheet were available.</p> <p>With the exception of some 20-liter empty agrochemical containers being recycled for holding premixed pesticides for onward delivery to field, the rest of the empty chemical containers were triple rinsed, pierced and stored in dedicated store in accordance to procedure TSHR/ENV/W101 dated 1/11/2017. They were not use for other purpose. They were and being disposed to Newgate Industries (Borneo), a Ministry of Agriculture Registered Waste Collector for empty plastic containers.</p>	Complied
7.2.8	<p>All pesticide containers are triple rinsed and punctured before being disposed of and/or handled responsibly if used for other purposes.</p>	<p>All pesticide containers were triple rinsed, its bottom punctured and disposed to DOE Registered contractor, Newgates Sdn Bhd as</p>	Complied

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	- Minor compliance -	<p>recycle waste on 27/09/2022. All empty chemical container that has been triple rinsed and punctured were store Non-Schedule waste store at each estate visited. Latest sample latest record bill no 12975 with total 177.5 kg in LKSK estate.</p> <p>Sample empty container in Landquest estate, the disposal was disposed at Newgates Sdn Bhd. Latest record was on 27/09/2022 with total 325.50 kg (No.12974). This empty container was disposed after triple rinsed and bottom punctured. Record of storage was available and sighted the empty container was stored accordance to the procedure. For Sabahan 1 estate also with same method use for empty container disposal, latest record dated 27/09/2022 verified as per bill record no 12975 with total 177.5 kg empty container.</p>	
7.2.9	<p>(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.</p> <p>- Critical (Major) compliance -</p>	No aerial spraying for pesticide were done in all the estates.	Complied
7.2.10	<p>(C) Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.</p> <p>- Critical (Major) compliance -</p>	Medical surveillance also conducted yearly basis in Landquest estate, latest record was on 24/11/2022 at DAB OH Sdn Bhd with total 15 workers included sprayer, manurer, nursery and storekeeper. From the result showed that all workers were fit to work with chemical.	Complied
7.2.11	<p>(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.</p> <p>- Critical (Major) compliance -</p>	TSH Resource Berhad has established Standard Operating to ensure 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 SOP were documented as follows:	Complied

		<p>Reproductive Rights Policy. Refer document no. TSHR/POL/SOP6 rev. 1 dated 21/03/2016.</p> <p>Child Labour. Refer document no. TSHR/POL/SOP7 rev. 1 dated 20/02/2020.</p>	
<p>Criterion 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.</p>			
<p>7.3.1</p>	<p>A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.</p> <p>- Minor compliance -</p>	<p>Documented waste management plan was available at mill and estates. Among the types of waste identified were scheduled wastes, domestic wastes, and recyclable wastes.</p> <p>The scheduled wastes were disposed in accordance to EQA regulations, domestic wastes were landfilled in accordance to procedure and recyclable wastes were delivered to recycle wastes vendors.</p> <p>Continual improvement plan has been developed for Kunak POM and Estates. Refer Section related waste management in the Environment Continual Improvement Plan (2023 – 2027) prepared on 15/12/2022 with effective date on 01/01/2023. Among topics discussed were:</p> <p>Kunak POM</p> <ul style="list-style-type: none"> • To improve wastewater treatment • To avoid the infection from the generating of clinical waste • To improve the collection, segregation, storage and disposal of all schedule waste and domestic waste. <p>Estates</p> <ul style="list-style-type: none"> • To minimize the land contamination through the generating of schedule waste <p>TSH has established SOP for Waste management, refer document no. TSHR/ENV/SOP03, rev. no. 4 dated 01/12/2021.</p>	<p>Complied</p>

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		<p>TSH has established waste management plan base on the identification and source of pollutions and documented in Waste Identification and Disposal Plan.</p> <p>The mill and estates has conducted waste identification for all area in mill operation and established waste management plan based on waste identified as per SOP Waste Management, Document Number: TSHR/ENV/SOP03 dated 01/12/2021.</p> <ul style="list-style-type: none"> - Schedule waste – SW102, SW305, SW306, SW322, SW408, SW409, SW410, SW429 - Domestic waste – Waste from house, Office, Hall, Religious hoyses, process line - Solid Mill Waste – EFB, Decanter Cake, Boiler, Ash, Fibre <p>Landfill were verified at Lanquest Estate field OP98A found clearly marked with Opening and Closing Date, "Zero Burning" Signboard and barricade with warning tape for safety precautions.</p>	
7.3.2	<p>Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.</p> <p>- Minor compliance -</p>	<p>Waste material disposed properly as per letter of "Permohonan Kebenaran Lanjutan Penstoran Buangan Terjadual di Tapak Melebihi 180 Hari"; Date: 15/5/2023 to extend storage after existing approval ended on 6/7/2023. No response from DOE yet during on-site assessment however, disposal completed as following:</p> <ul style="list-style-type: none"> - SW Inventory: Fifth Schedule (Regulation 11); File Ref. # JAS.STW.600-3/1/22; Premise name: TSH Kunak Palm Oil Mill; Date: 27/5/2023 - SW Consignment note: Sixth Schedule (Regulation 12); CN # 003990; Waste Collector: Lagenda Bumimas Sdn. Bhd. (LBSB); Waste code: SW410; Quantity: 2 kg; Date: 18/10/2022 - SW Consignment note: Sixth Schedule (Regulation 12); CN # 003967; Waste Collector: Lagenda Bumimas Sdn. Bhd. (LBSB); Waste code: SW306; Quantity: 70.2 L; Date: 18/10/2022 	Complied

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		- SW Consignment note: Sixth Schedule (Regulation 12); CN # 004466; Waste Collector: Lagenda Bumimas Sdn. Bhd. (LBSB); Waste code: SW305; Quantity: 160 L; Date: 15/12/2022	
7.3.3	The unit of certification does not use open fire for waste disposal. - Minor compliance -	<p>None observed however TSH Resources Bhd. has established Environmental Policy that covers prohibition of use of fire for clearing of land and open burnings (Zero Burning. Refer doc no. TSHR/POL/SPO08 rev no. 1 under clause 7B dated 1/11/2017.</p> <p>Landfill were verified at Lanquest Estate field OP98A found clearly marked with Opening and Closing Date, "Zero Burning" Signboard and barricade with warning tape for safety precautions. No burning of waste was conducted as per site visit verification and interview.</p> <p>Sighted too the domestic waste disposal done by 3rd party contractor in municipal waste landfill for Landquest Estate as per sample Waste Loading Chit; Form # TSHR/ENV/F07; Effective Date: 5/7/2016; Rev. # 1 Date: 6/6/2023; Total: 401 kg.</p>	Complied
Criterion 7.4: Practices 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. - Minor compliance -	<p>The Mill and estates continued to use and implement SOP for each of the processes. Brief version of the SOP was displayed at the appropriate locations. Copies of the documented SOP were presented to the audit team. It was observed that activities being implemented which involved safety, health, environmental, quality, employees, etc. had followed the established SOP:</p> <ul style="list-style-type: none"> - Water Management TSHR/ENV/SOP02 - Waste Management TSHR/ENV/SOP 03 - Soil management SHP/OPE/SOP01 - Land Clearing& Preparation TSHP/OPE/SOP10 	Complied
7.4.2	Periodic tissue and soil sampling is carried out by Companies to monitor and manage changes in soil fertility and plant health.	Leaf and soil nutrient analysis are a common methodology used in the diagnosis of fertilizer requirements in oil palms.	Complied

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	<p>- Minor compliance -</p>	<p>Foliar analysis reports were then issued to the estates for the program establishment and application. This includes the order of fertilizer and workforce/machine planning.</p> <p>For the estate Agronomic assessment and fertilizer recommendation was conducted to formulate the FY2022 manuring programme and to suggest relevant agronomic practices for oil palm yield and growth improvement. Annual foliar sampling for Ash, N, P, K, Mg, Ca & B had been carried out in all estates.</p> <p>Sample in LKSK estate, the agronomist report was available dated 21/10/2022.</p> <p>In Landquest estate, the foliar sampling conducted on 24/08/2022 referred report CL/F/2022/166 and for soil analysis was conducted on 02/09/2022 as per report CL/S/2022/63. The latest agronomist report was on 27/10/2022 by Mr Joe Pang from Research & Development (TSH Resources).</p> <p>For Sabahan 1 estate, latest soil sampling was on 22/05/2023 as per report R23/5/356 and foliar sampling was on 03/06/2023 (R23/5/456). There was a little changes decrease from the previous report. The agronomist have establish the recommendation for estate dated Jan 2023.</p>	
<p>7.4.3</p>	<p>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.</p> <p>- Minor compliance -</p>	<p>In Maju Sawit Estate, as per report TSH/KPOM/DOE/23/05/01 dated 3/6/2023 for EFB disposal at TSH Bio – Energy as fuel. The record was available with total 6092 mt from 1/5/2023 until 31/05/2023.</p>	<p>Complied</p>
<p>7.4.4</p>	<p>Records of fertiliser inputs are maintained.</p> <p>- Minor compliance -</p>	<p>The records of agronomic and fertilizer recommendation for the year 2022/23 by Agronomy shown the application date, filed number, dosage applied per palm, type of fertilizer and number of applications. The programmed consists of compound and straight fertilizer. Sample of application record for LKSK estate as below:</p>	<p>Complied</p>

		Field	Type of fertiliser	Dosage	Recomend ation	Actual	
		93A	SOA	5.00	Sept 2022	Sept 2022	
		92A	MOP	1.50	Oct 2022	Oct 2022	
Criterion 7.5: Practices minimise and control erosion and degradation of soils.							
7.5.1	<p>(C) Maps identifying marginal and fragile soils, including steep terrain, are available.</p> <p>- Critical (Major) compliance -</p>	<p>There was no fragile/marginal soil at all four estates as sighted in their soil maps. The following soil series were present instead:</p> <ul style="list-style-type: none"> • Soil series in Maju Sawit estate was only Brantian, Apas and Wullersdorf. • Soil series in Landquest estate was Kinabatangan/Alluvium, Apas, Tinagat and Wullersdorf. • Soil series in LKSK estate was Brantian, Apas, Tinagat, Wullersdorf and Gumpal. • Soil series in Sabahan 1 estate was Kinabatangan, Rumidi and Bang. <p>The management strategy for plantings on slopes is available in Land Clearing & Preparation SOP Doc No. TSHP/OPE/SOP01; Rev: 0; Effective Date: 01/07/2016.</p> <p>The SOP clearly stated:</p> <ul style="list-style-type: none"> • No planting on areas with slope of more than 25 degrees. • Soil erosion control by constructing terraces in all sloping areas with bund at regular interval of 20 meters to retain water. • Slopes especially along some roadside to be planted with LCC (<i>Mucuna bracteata</i>). 					Complied

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7.5.2	<p>No replanting on steep slopes (above 25 degrees) unless approved by state governments. In case of replanting is permitted, no replanting in contiguous area of steep terrain (greater than 25 degrees) larger than 25 Ha within the Unit of Certification.</p> <p>- Minor compliance -</p>	<p>The management strategy for plantings on slopes is available in Land Clearing & Preparation SOP Doc No. TSHP/OPE/SOP01 Rev 0 Effective Date 01/07/2016. The SOP clearly stated:</p> <ul style="list-style-type: none"> • No planting on areas with slope of more than 25 degrees. • Soil erosion control by constructing terraces in all sloping areas with bund at regular interval of 20 meters to retain water. • Slopes especially along some road side to be planted with LCC (<i>Mucuna bracteata</i>). <p>It was observed that practices to minimize and control erosion and degradation of soils were in place through:</p> <ul style="list-style-type: none"> • Proper stacking of fronds • Avoidance of blanket spraying • Construction terraces • Road maintenance and maintenance of soft vegetation in the interlines. 	Complied
7.5.3	<p>There is no new planting of oil palm on steep terrain.</p> <p>- Minor compliance -</p>	<p>No new plantings since 2005 except for replanting activity in area less steep terrain.</p>	Complied
<p>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.</p>			
7.6.1	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>Maps identifying marginal and fragile soil, including steep terrain were available for verification as per High Conservation Value (HCV) Assessment, Oil Palm Plantation of 936 hectares at LKSK Estate, District of Tawau, Sabah. Refer report ref. no. KEC/EV/18/09 dated January 2018.</p> <p>Fertiliser application for the estates is made through recommendation by the Agronomist. The recommendation was based on annual leaf analysis. The estates, soil fertility was</p>	Complied

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		maintained as per the SOPs through the management been managed by recycling of biomass like frond stacking, water management in low lying areas, maintenance of soft weeds, leguminous cover crops, and Nephrolepis biserrata in the interline and terrace areas.	
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. - Minor compliance -	No fragile soil in sample estate. There is no extensive planting on marginal and fragile soil in all estate during audit, however management establish the standard operating procedure regarding to soil management can be referred to: <ul style="list-style-type: none"> • Operation Estate (TSHP/OPE/SOP01) • Land Clearing & Preparation (TSHP/OPE/SOP10) • Replanting procedure. SOP including management of peat soils, acid sulphate soils, Saline soils, Shallow lateritic soils, podzol or similar soils and Sandy soil if any.	Complied
7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure. - Minor compliance -	Soil Survey and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure as per Yield/Foliar nutrient/Soils/fertilizing Records. This include soil analysis result, foliar analysis result, Soil type and fertilizer application records. All the four estates had also implemented prevention of soil erosion measures such as construction of moisture conservation pits in steep slope areas. Cover crops were observed to be in place as the CU management had generally encouraged the establishment of soft growth. Visits to the site found that significant areas of the ground were covered with Neprolepis Biserrata. Most slopes had well established Mucuna bracteate Sighted Environmental Compliance Report "Proposed Replanting of 936 Ha Oil Palm Plantation at LKSK Estate, District of Tawau, Sabah" dated 20/05/2021 by Kiwiheng Environmental Consultant Sdn Bhd	Complied

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		with report reference number JPAS/PP/TWU/600-1/11/1/291 for 1 st Report of the year 2021 (H1-2/2021) Verified through site visit at LKSK Estate for >25 degrees slope area was abounded and fill with cover crop Mucuna Bracteate sp.	
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. - Critical (Major) compliance -	There is no peat soil and no new planting in TSH Plantation management Sdn Bhd Unit as per latest land statement, on-site visit and interview with management personals.	Not Applicable
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). - Minor compliance -	There is no peat soil and no new planting in TSH Plantation management Sdn Bhd Unit as per latest land statement, on-site visit and interview with management personals.	Not Applicable
7.7.3	(C) Subsidence of peat is monitored, documented and minimised. - Critical (Major) compliance -	There is no peat soil and no new planting in TSH Plantation management Sdn Bhd Unit as per latest land statement, on-site visit and interview with management personals.	Not Applicable
7.7.4	(C) A documented water and ground cover management programme is in place. - Critical (Major) compliance -	There is no peat soil and no new planting in TSH Plantation management Sdn Bhd Unit as per latest land statement, on-site visit and interview with management personals.	Not Applicable
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 timeframe 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	There is no peat soil and no new planting in TSH Plantation management Sdn Bhd Unit as per latest land statement, on-site visit and interview with management personals.	Not Applicable

	<p>crops suitable for a higher water table (paludiculture) or rehabilitated with natural vegetation.</p> <p>This is subject to transitional (5 years: 2019 to 2024) arrangement stated in the Drainability Assessment Procedure.</p> <p>Within 12 months initial implementation period, company could submit other alternate methodologies to be considered by RSPO for recognition.</p> <p>- Critical (Major) compliance -</p>		
7.7.6	<p>(C) All existing plantings on peat are managed according to the 'RSPO Manual on Best Management Practices (BMPs) for existing oil palm cultivation on peat', version 2 (2019) and associated audit guidance.</p> <p>- Critical (Major) compliance -</p>	There is no peat soil and no new planting in TSH Plantation management Sdn Bhd Unit as per latest land statement, on-site visit and interview with management personals.	Not Applicable
7.7.7	<p>(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', version 2 (2019) and associated audit guidance.</p> <p>- Critical (Major) compliance -</p>	There is no peat soil and no new planting in TSH Plantation management Sdn Bhd Unit as per latest land statement, on-site visit and interview with management personals.	Not Applicable
<p>Criterion 7.8: Practices maintain the quality and availability of surface and groundwater.</p>			
7.8.1	<p>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:</p> <p>a) The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities.</p> <p>b) Workers have adequate access to clean water.</p>	<p>A Water management Plan was available and established in the Environmental Continual Improvement Plan (2023-2027). The management plan describes the objectives, targets, programmes, responsibility and actions to be taken. Among the plans included in the water management plan for the certification unit are as below:</p> <p>1. Take account of the efficiency of use and renewability of sources.</p>	Complied

	<p>- Minor compliance -</p>	<p>2. To ensure that the use and management of the water by the operation does not result in adverse impacts on the users within the catchment area, including local communities and customary land areas.</p> <p>3. To avoid contamination of surface and ground water through run-off of soil, nutrients or chemicals or as a result of inadequate disposal of waste including POME.</p> <p>4. To ensure that the plantation activities do not cause adverse impacts to the water sources of local communities, workers and their families.</p> <p>5. No construction of bunds, weirs, dams across the main rivers or waterways passing through the estate.</p> <p>6. To ensure natural waterways not effected by the estate and mill activities.</p> <p>Implementation of the Water Management Plan were implemented and monitored via water sample analysis that was conducted monthly basis; latest record was on 02/06/2023 as per report RS/CH/2023/0398(A). This test conducted by REHPRO Scientific Sdn Bhd. as following:</p> <table border="1" data-bbox="1137 1026 1924 1378"> <thead> <tr> <th>Type of Sampling</th> <th>Upstream (Sg Dadong Kecil)</th> <th>Downstream(Sg Dadong Kecil)</th> <th>Test Method</th> </tr> </thead> <tbody> <tr> <td>pH</td> <td>7.39</td> <td>7.27</td> <td>APHA 4500 H</td> </tr> <tr> <td>BOD</td> <td><2.0</td> <td><2.0</td> <td>DOE 2019, alternative method</td> </tr> <tr> <td>COD</td> <td>2.1</td> <td>2.0</td> <td>APHA 5220 C</td> </tr> </tbody> </table>	Type of Sampling	Upstream (Sg Dadong Kecil)	Downstream(Sg Dadong Kecil)	Test Method	pH	7.39	7.27	APHA 4500 H	BOD	<2.0	<2.0	DOE 2019, alternative method	COD	2.1	2.0	APHA 5220 C	
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		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">Oil and Greese</td> <td style="width: 15%; text-align: center;"><1.5</td> <td style="width: 15%; text-align: center;"><1.5</td> <td style="width: 50%;">DOE 2019</td> </tr> <tr> <td>TSS</td> <td style="text-align: center;">2.0</td> <td style="text-align: center;">4.0</td> <td>DOE 2019</td> </tr> <tr> <td>TS</td> <td style="text-align: center;">172</td> <td style="text-align: center;">186</td> <td>APHA 2540 B</td> </tr> <tr> <td>AN</td> <td style="text-align: center;"><0.2</td> <td style="text-align: center;"><0.2</td> <td>DOE 2019</td> </tr> <tr> <td>TN</td> <td style="text-align: center;"><0.5</td> <td style="text-align: center;"><0.5</td> <td>DOE 2019</td> </tr> </table> <p>There were also monitoring of drinking water as per sample sighted for LKSK Estate Drinking Water Sampling Test Report Ref. # RS/CH/2023/0402; Sampling Date: 2/6/2023; Report Date: 12/6/2023. All parameters based on National Drinking Water Quality Standard were fulfilled.</p> <p>Additional to existing source of own treated water for drinking, the estate management also requested public supply as per Letter of Permohonan Bekalan Air Bersih dan Terawat dari Pekah ke Ladang Landquest Sdn. Bhd.; Date: 17/5/2023. No response received yet.</p>	Oil and Greese	<1.5	<1.5	DOE 2019	TSS	2.0	4.0	DOE 2019	TS	172	186	APHA 2540 B	AN	<0.2	<0.2	DOE 2019	TN	<0.5	<0.5	DOE 2019	
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7.8.2	<p>(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) or applicable National legislation or specific environmental permit. Smallholders may replant existing planted areas provided there is no evidence of environmental deterioration having occurred during the previous cycle.</p> <p>- Critical (Major) compliance -</p>	<p>Management of riparian zone is guided by the TSHR/ENV/SOP02; Rev No:03; Effective Date; 20/02/2020. The width of riparian zone has been defined in the procedure. The allocated zones shall be demarcated and left to the nature. Application of agrochemicals such as fertilisers and herbicides is prohibited.</p>	Complied																				
7.8.3	<p>Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored.</p>	<p>The mill applies the biological system with 7 ponds and 6 anaerobic digester tanks in series for its treatment of effluent. Final discharge was to land.</p>	Choose an item.																				

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	<p>- Minor compliance -</p>	<p>The quality of discharged effluent was analysed every month and the parameters are pH, BOD, COD, TS, SS, O&G, AN and TN. The Mill submitted quarterly returns to DOE.</p> <p>Regular monitoring was done on monthly basis and every quarterly via Quality Production Data to DOE for compliance. The quarterly reports were sent to DOE accordingly and the last report showed that the BOD. Verified the most recent test report by Rehpro Scientific Sdn Bhd indicated all parameters were within the accepted range.</p> <table border="1" data-bbox="1137 671 1921 858"> <thead> <tr> <th>Report Date</th> <th>Report No.</th> <th>BOD (Limit=20)</th> </tr> </thead> <tbody> <tr> <td>6/6/2023</td> <td>RS/CH/2023/0606(B)</td> <td>20</td> </tr> <tr> <td>7/4/2023</td> <td>RS/CH/2023/0407(B)</td> <td>14</td> </tr> </tbody> </table>	Report Date	Report No.	BOD (Limit=20)	6/6/2023	RS/CH/2023/0606(B)	20	7/4/2023	RS/CH/2023/0407(B)	14	
Report Date	Report No.	BOD (Limit=20)										
6/6/2023	RS/CH/2023/0606(B)	20										
7/4/2023	RS/CH/2023/0407(B)	14										
<p>7.8.4</p>	<p>Mill water use per tonne of FFB is monitored and recorded.</p> <p>- Minor compliance -</p>	<p>The mill has been monitoring its water usage on daily basis. The water was sourced from Sg Pang Burong – pumped into collection pond. Based on the monthly records, the monthly consumption per MT FFB processed in 2022 and 2023 to date is as follows:</p> <table border="1" data-bbox="1137 1007 1921 1166"> <thead> <tr> <th>Year</th> <th>Water Consumption, m³</th> <th>FFB Processed, MT</th> </tr> </thead> <tbody> <tr> <td>2022</td> <td>176,103.33</td> <td>260,351.87</td> </tr> <tr> <td>2023@May</td> <td>92,109.02</td> <td>178,840.06</td> </tr> </tbody> </table>	Year	Water Consumption, m ³	FFB Processed, MT	2022	176,103.33	260,351.87	2023@May	92,109.02	178,840.06	<p>Complied</p>
Year	Water Consumption, m ³	FFB Processed, MT										
2022	176,103.33	260,351.87										
2023@May	92,109.02	178,840.06										
<p>Criterion 7.9: Efficiency of fossil fuel use and the use of renewable energy is optimised</p>												
<p>7.9.1</p>	<p>A plan for efficiency of the use of fossil fuels and to optimise renewable energy is implemented, monitored and documented.</p> <p>- Minor compliance -</p>	<p>The TSH Kunak POM and Supply base consistently monitored their fossil fuel consumption and kept records to get the information about efficient consumption. Among the management plans to improve efficiency generally were:</p>	<p>OFI</p>									

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		<p>To carry out preventive maintenance of machinery in order to prevent high breakdown hours and making the machines more efficient. Continuous education to operators who handle the machinery so that the unnecessary running hours can be minimized.</p> <p>The installation of diesel engine nearby the estate's housing and office area for electricity supply at both LKSK & Lanquest Estate could be assessed and monitored further its impact towards house and office occupants since its 24 hours operation aspects on the engine's air pollutants with diesel fumes and noise emissions nuisance too. Hence, an OFI has been raised.</p>	
<p>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.</p>			
<p>7.10.1</p>	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>Main sources of GHG emission identified were methane (CH) emission through POME treatment and boiler stack from the mill. Other less significant GHG emissions identified including CO, SO₂ and NO₂ from various sources including fossil fuel, chemical and fertilizer consumptions mainly from estates activities.</p> <p>Sighted GHG Emission Reduction Plan has been established dated 22/12/2022 with effective date on 01/01/2023. Among objective discussed were:</p> <p>Mill</p> <ul style="list-style-type: none"> • To maintain monthly transportation emission below 10 tonnes CO₂eq • Maintain GHG Emission at below 400 tonnes CO₂eq from processing power and outputs • Reduce the GHG emission through work. <p>Estate</p> <ul style="list-style-type: none"> • To maintain monthly transportation emission below 10 tonnes 	<p>Complied</p>

		<p>CO2eq</p> <ul style="list-style-type: none"> Reduce the GHG emission through work. <p>The emission value is recorded and calculated through the utilization of RSPO's Palm GHG Calculator ver. 4 which was verified to be accurately reported.</p>	
7.10.2	<p>(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).</p> <p>- Critical (Major) compliance -</p>	<p>Not applicable since no new development by the certification unit.</p>	Not Applicable
7.10.3	<p>(C) Other significant pollutants are identified and plans to reduce or minimise them implemented and monitored.</p> <p>- Critical (Major) compliance -</p>	<p>Identification of significant pollutants and greenhouse gas (GHG) emissions has been done e.g. POME, diesel/fuel and fertilizer. Their usage has been recorded and documented at each of the operating units. Identification of significant pollutants and greenhouse gas (GHG) emissions has been done e.g. Land conversion, Emissions from Fertilizer, Emissions from peat, Fuel Consumption, and crop sequestration. Their usage has been recorded and documented at each of the operating units. Monitoring also conducted for the DOE license compliance as per 3rd Party Compliance Audit records based on Kunak POM DOE License # 003569 Compliance Schedule Ref. # JAS.SHQ.600-3/1/090; Max processing capacity: 75mt/hr; BOD final discharge method: Water course; BOD final discharge limit 20 mg/l</p> <p>It was identified that significant pollutants and greenhouse gas (GHG) emissions are from POME discharge and with methane emission and boiler stack of particulate emissions. Hence, currently to comply with the latest Clean Air Regulations 2014, an improved stack emission control equipment is on-going installation with latest delivery of equipment as per Packing list (via VH Boiler email dated 14/6/2023) and letter ref. # VH/L/RF/02/23; Title: Booking</p>	Complied

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		Confirmation for the Delivery of Vorsep to TSH Kunak POM, Tawau Sabah; Date: 3/2/2023; Port of Loading: Port Klang; Port of Discharge: Sandakan; ETA POL: 15/4/2023; ETA POD: 28/4/2023.	
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. - Critical (Major) compliance -	As per Environmental Policy dated 16/10/2015, under Doc No. TSHR/POL/SOP08; Rev No. 01; dated 1/11/2017 stated explicitly prohibit the use of fire for the clearing of land and open burnings (Zero burning). No open burning was sighted during site verification.	Complied
7.11.2	The unit of certification establishes fire prevention and control measures for the areas directly managed by the unit of certification. - Minor compliance -	The unit of certification establishes fire prevention and control measures for the areas directly managed by the unit of certification as per sample in Sabahan 1 Estate, the fire risk and control plan have been establish since April 2018. The fire prevention and control plan as per below: <ul style="list-style-type: none"> - To prohibited the open burning at all times - Develop and maintain firebreaks along the boundary of Sabahan 1 Estate. - Planting of non-flammable ground cover around the border of the estate and road shoulders - Established a well trained and equipped plantation fire team comprising of permanent staff or workers with along working contract to ensure the team is complete at all time. - To provide the following: <ol style="list-style-type: none"> 1. Vehicle access to permanent water supply points such as streams ponds and rivers 2. Mobile water tankers with pumps 3. Fire extinguishers 	Complied

		4. Sufficient fire-fighting equipment, protective clothing and trained personnel for fire-fighting										
7.11.3	The unit of certification engages with adjacent stakeholders on fire prevention and control measures. - Minor compliance -	Sighted the latest memo on fire prevention control measure to adjacent stakeholder was on 29/06/2023 based on email record in Sabahan 1 Estate.	Complied									
Criterion 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. - Critical (Major) compliance -	No land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018 within Kunak POM certification unit.	Complied									
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. b) Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCSA assessment, using the HCSA Toolkit and the HCV-HCSA Assessment Manual. This will include stakeholder consultation and take into account wider landscape-level considerations. PROCEDURAL NOTE: Requirement is further clarified under the Interpretation of Indicator 7.12.2 and Annex 5 (approved by BOG on 12 June 2019). - Critical (Major) compliance -	Based on the High Conservation Value (HCV) Assessment for Oil Palm Plantation of 370 Hectares at Landquest Estate on CL 125319244, District of Semporna, Sabah; January 2018; Ref. # KEC-(EV)/18/08 by Kiwiheng Environmental Consultants Sdn. Bhd.; The report stated type of HCV in estate as detail below: <table border="1" data-bbox="1137 1086 1928 1334"> <thead> <tr> <th>Estate</th> <th>HCV</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>Maju Sawit Estate (KEC-(EV)/18/07)</td> <td>1.1</td> <td>Mt. Wullersdorf Protection Forest Reserve</td> </tr> <tr> <td></td> <td>1.2</td> <td>13 RTE species found during assessment (5 mammals and 8 bird)</td> </tr> </tbody> </table>	Estate	HCV	Remarks	Maju Sawit Estate (KEC-(EV)/18/07)	1.1	Mt. Wullersdorf Protection Forest Reserve		1.2	13 RTE species found during assessment (5 mammals and 8 bird)	Complied
Estate	HCV	Remarks										
Maju Sawit Estate (KEC-(EV)/18/07)	1.1	Mt. Wullersdorf Protection Forest Reserve										
	1.2	13 RTE species found during assessment (5 mammals and 8 bird)										

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7.12.3	<i>Indicator is not applicable in Malaysia context</i>		1.3	6 endemic fauna found during assessment (one mammal, 2 birds and 3 fish)	Not Applicable			
			LKSK Estate (KEC-(EV)/18/09)	1.1		Mt. Wullersdorf Protection Forest Reserve and Ulu Kalumpang Protection Forest Reserve		
				1.2		16 RTE species found during assessment in LKSK		
				5		Sg Ulu Kalumpang & Sg Mantri used as water consumption.		
				6		Rumah Merah & Children Cemetery		
			Landquest Estate (KEC-(EV)/18/08)	1.1		Mt. Pock Protection Forest Reserve		
				1.2		13 RTE species found during assessment		
				1.3		3 type of endemic mammal, bird and fish were found during assessment		
			Sabahan 1 Estate (KEC-(EV)/18/06)	1.2		Protected (Bornean) Pig, Long-tail macaque and White crested hornbill		
				4.2		Areas critical to soil erosion/sedimentation		
				4.3		Areas critical to fire prevention		
			7.12.3	<i>Indicator is not applicable in Malaysia context</i>		Not applicable		Not Applicable

<p>7.12.4</p>	<p>(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). - Critical (Major) compliance -</p>	<p>The management has established HCV monitoring program and documented in Environmental Continuous Improvement Plan 2023 - 2027. Latest review was conducted 22/12/2022 with effective date on 01/01/2023. Among the plans established as follows:</p> <ul style="list-style-type: none"> • Provide 10 meter buffer zone along the shared boundary with Protection Forest Reserve • Create riparian reserve on both sides of river and its tributaries with width adhering to minimum size required by Department of Irrigation and drainage (DID) ,3m-5m buffer, .3m – 20m – 20m buffer. • To initiate and implement workshops and seminars related to Biodiversity Conservation and environment awareness • Develop and implement a management and monitoring plan that should reduce the damage to riparian during replanting exercise • Develop a plantation fire risk and control plan • Mapping the boundaries of riparian area and buffer zone also demarcated on the ground. • Detection of interesting or strange flora and all sightings of wildlife should be entered in a log book. <p>The monitoring was conducted monthly by the operating units and twice a year by the HQ level. Report of HCV monitoring by internal has been conducted on as per TSH Resources Berhad HCV Wildlife Monitoring Report 1st Half 2023 Landquest Estate; Date: 15/5/2023 sightings.</p>	<p>Complied</p>
<p>7.12.5</p>	<p>Where rights of local communities have been identified in HCV areas, HCS forest after 15 November 2018, peat land and other conservation areas, there is no reduction of these rights without evidence of a negotiated</p>	<p>No land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018 within Kunak POM certification unit. Hence, requirement not applicable.</p>	<p>Not Applicable</p>

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	<p>agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas.</p> <p>- Minor compliance -</p>		
7.12.6	<p>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.</p> <p>- Minor compliance -</p>	<p>The management has established HCV monitoring program and documented in Environmental Continuous Improvement Plan 2023 - 2027. The estate continues to monitor the animal species at the HCV area. The wildlife sighting was summarizing on monthly basis. Reviewed the summary report for the month of October, November, and December 2022.</p> <p>The monitoring was conducted monthly by the operating units and twice a year by the HQ level. Report of HCV monitoring by internal has been conducted on as per TSH Resources Berhad HCV Wildlife Monitoring Report 1st Half 2023 Landquest Estate; Date: 15/5/2023 sightings.</p>	Complied
7.12.7	<p>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.</p> <p>- Minor compliance -</p>	<p>The monitoring was done monthly and reported 6 monthly bases to sustainability department. Latest monitoring was on May 2023. The monitoring result been fed back to management plan accordingly.</p> <p>On-site verification conducted during RA visit found CAP has been implemented as following:</p> <ul style="list-style-type: none"> - HCV monitoring form has been revised and included with HCV 6 "Children Cemetery" for regular monitoring by PICs i.e. daily patrolling by security guard and monthly inspection by field supervisor – latest dated on 17/6/2023 and 27/5/2023 respectively - Training of both PICs on the action plan of all HCV including HCV 6 as recommended by the HCV assessor latest conducted on 16/3/2023 	Complied

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		This confirmed that CAP has been implemented accordingly with evidence of effectiveness to address the issue with no recurrence. Hence, Minor NC closed on 19/6/2023.	
7.12.8	<p>(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.</p> <p>- Critical (Major) compliance -</p>	No land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018 within Kunak POM certification unit. Hence, requirement not applicable.	Not Applicable

Appendix B: GHG Reporting Executive Summary

The GHG emissions that were produced in **2022** for **Kunak POM** and supply base was calculated using the PalmGHG Calculator version 4.0. The assessment team had verified the data input in the PalmGHG Calculator against operations records. PalmGHG Calculation Options selected 'Full version' and 'Exclude LUC Emission' calculation option is not applied. The records verified includes:

- i. Estates area planted data
- ii. Fuel consumed
- iii. Mill datas include CPO produced, PKO Produced and FFB Processed
- iv. Fertilizer consumed data for both estates and smallholders.

The summary of the Net GHG emitted in **2022** for **Kunak POM** and supply base are as following:

Emission per product	tCO ₂ e/tProduct
CPO	0.16
PKO	0.16

Extraction	%
OER	19.37
KER	5.19

Production	t/yr
FFB Process	445,269.53
CPO Produced	86,256.79
PKO Produced	23,114.06

Land Use	Ha
OP Planted Area	1,478.50
OP Planted on peat	0
Conservation (forested)	0
Conservation (non-forested)	20.04
Total	1,498.54

Summary of Field Emission and Sink

	Own Crop*		Group		3 rd Party		Total	
	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB
Emission								
Land Conversion	9431.21	0.32	0	0	0	0	9431.21	0.32
CO ₂ Emission from fertilizer	1640.32	0.06	0	0	0	0	1640.32	0.06
NO ₂ Emission	2613.62	0.09	0	0	0	0	2613.62	0.09
Fuel Consumption	399.29	0.01	0	0	0	0	399.29	0.01
Peat Oxidation	0	0	0	0	0	0	0	0
Sink								
Crop Sequestration	-10457.05	-0.35	0	0	0	0	-10457.05	-0.35
Conservation Sequestration	0	0	0	0	0	0	0	0
Total	3627.4	0.12	0	0	0	0	3627.4	0.12

**Note: Includes both estates and smallholders*

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Summary of Mill Emission and Credit

	tCO ₂ e	tCO ₂ e/tFFB
Emission		
POME	11293.41	0.03
Fuel Consumption	235.78	0
Grid Electricity Utilization	0	0
Credit		
Export of Grid Electricity	-2.43	0
Sales of PKS	-43910.24	-0.1
Sales of EFB	-2110.92	0
Total	-34494.4	-0.08

Summary of Kernel Crusher Emission and Credit (if applicable)

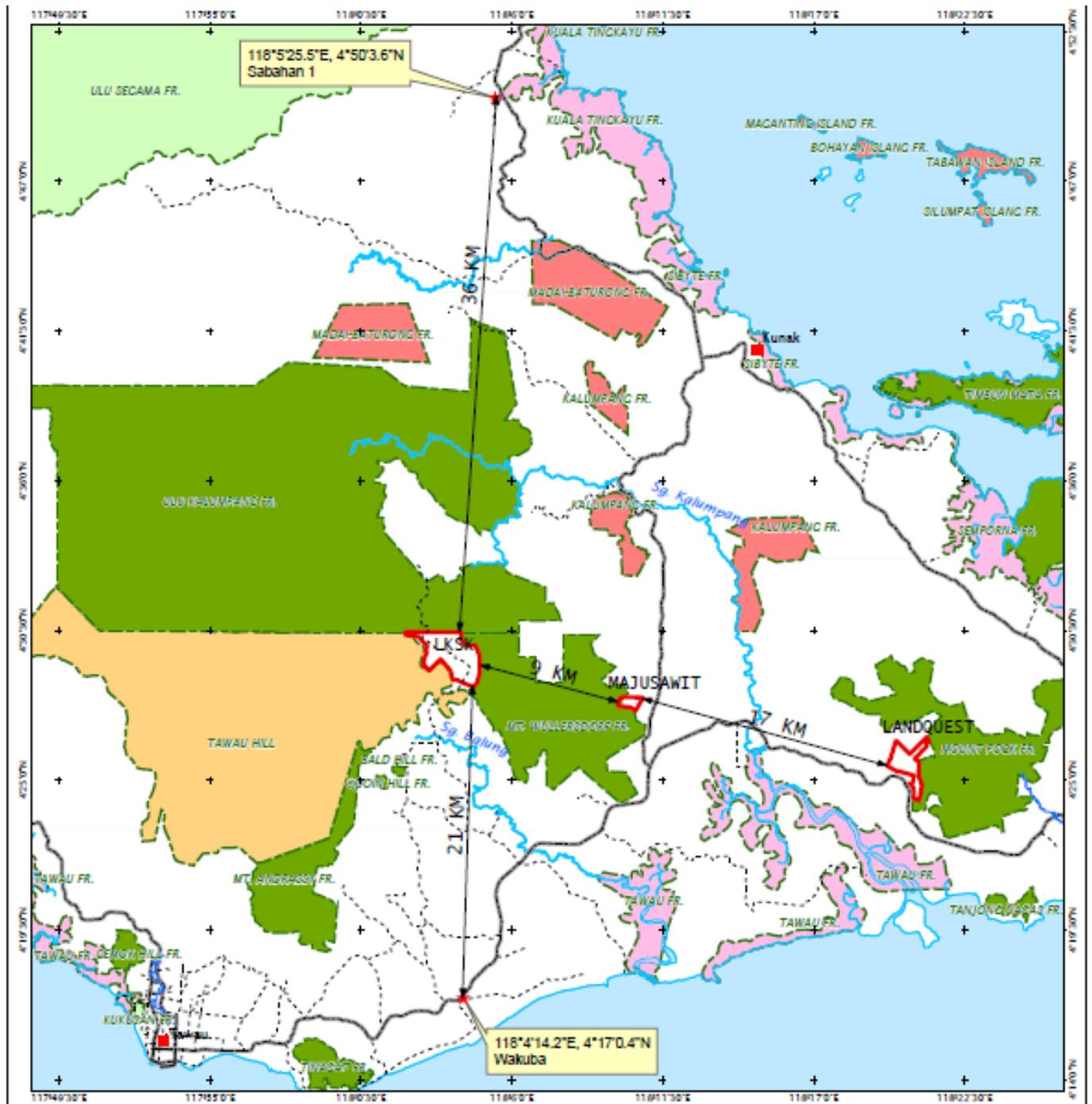
Emissions	tCO ₂ e
PK from own mill	-6524.66
PK from other source	0
Fuel Consumptions	0
Total Crusher emissions	0

*This mill has no kernel crusher operation.

Palm Oil Mill Effluent (POME) Treatment:	
Divert to Compost (%)	0
Divert to anaerobic diversion (%)	100

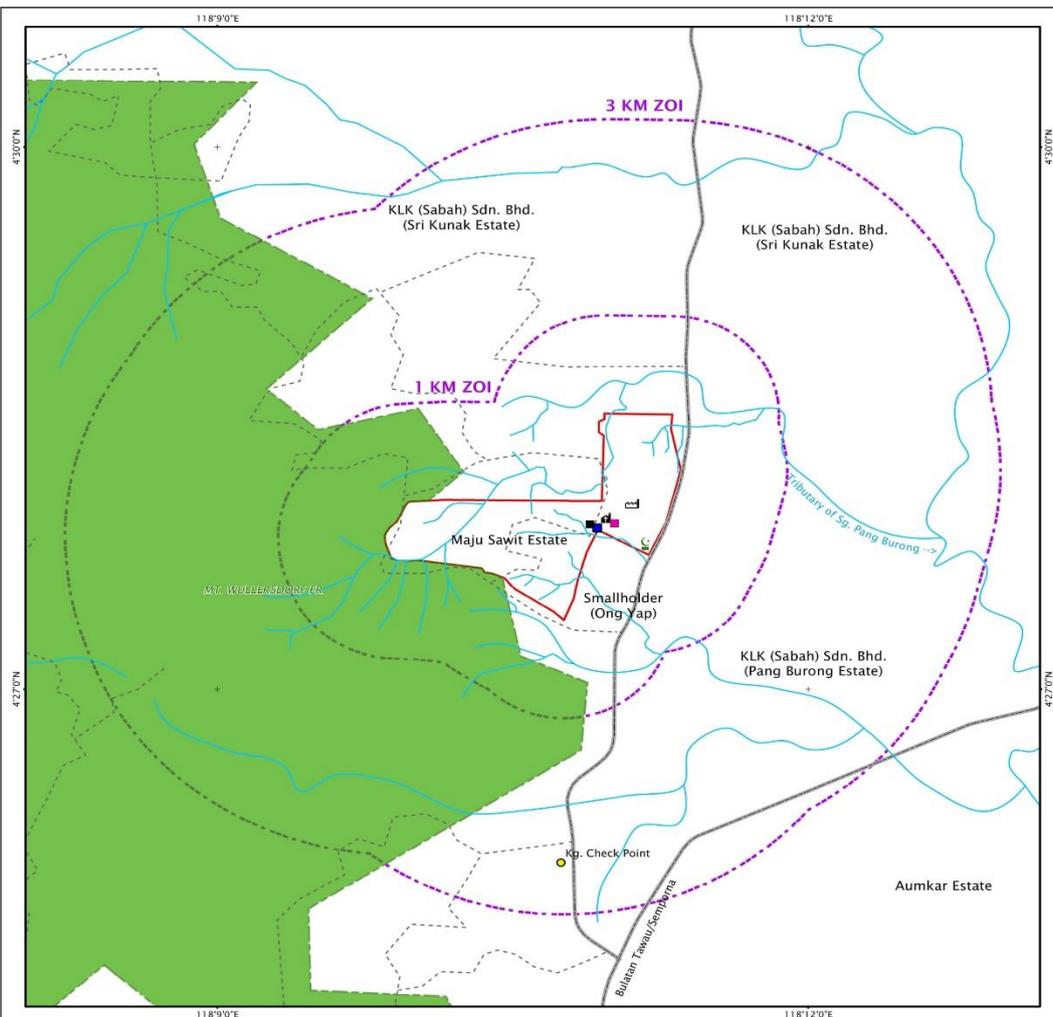
POME Diverted to Anaerobic Digestion:	
Divert to anaerobic pond (%)	0
Divert to methane captured (flaring) (%)	30
Divert to methane captured (energy generation) (%)	70

Appendix C: Location Map of Certification Unit and Supply bases



TSH RESOURCES BERHAD
 Proposed Replanting of 172 Hectares Oil Palm Plantation at Maju Sawit Estate on CL. 105392989 and CL. 105392998.
 District of Tawau, Sabah

Proposal for Mitigation Measures



LEGEND	
AREAL, LINEAR & POINT FEATURES	LAND USE
Project Area	Mill
Zone of Impact (ZOI)	Site office / Fertiliser store
Main road	Staff / Worker's quarters
Minor road	Mosque
River / Tributary	Chapel
Village / Settlement	P.o.l store
	Forest Reserves
	Class I - Protection Forest Reserve

SCALE: 1/37,000 [A3]

0 1 2 3
Kilometres

Geographic coordinates in WGS 84

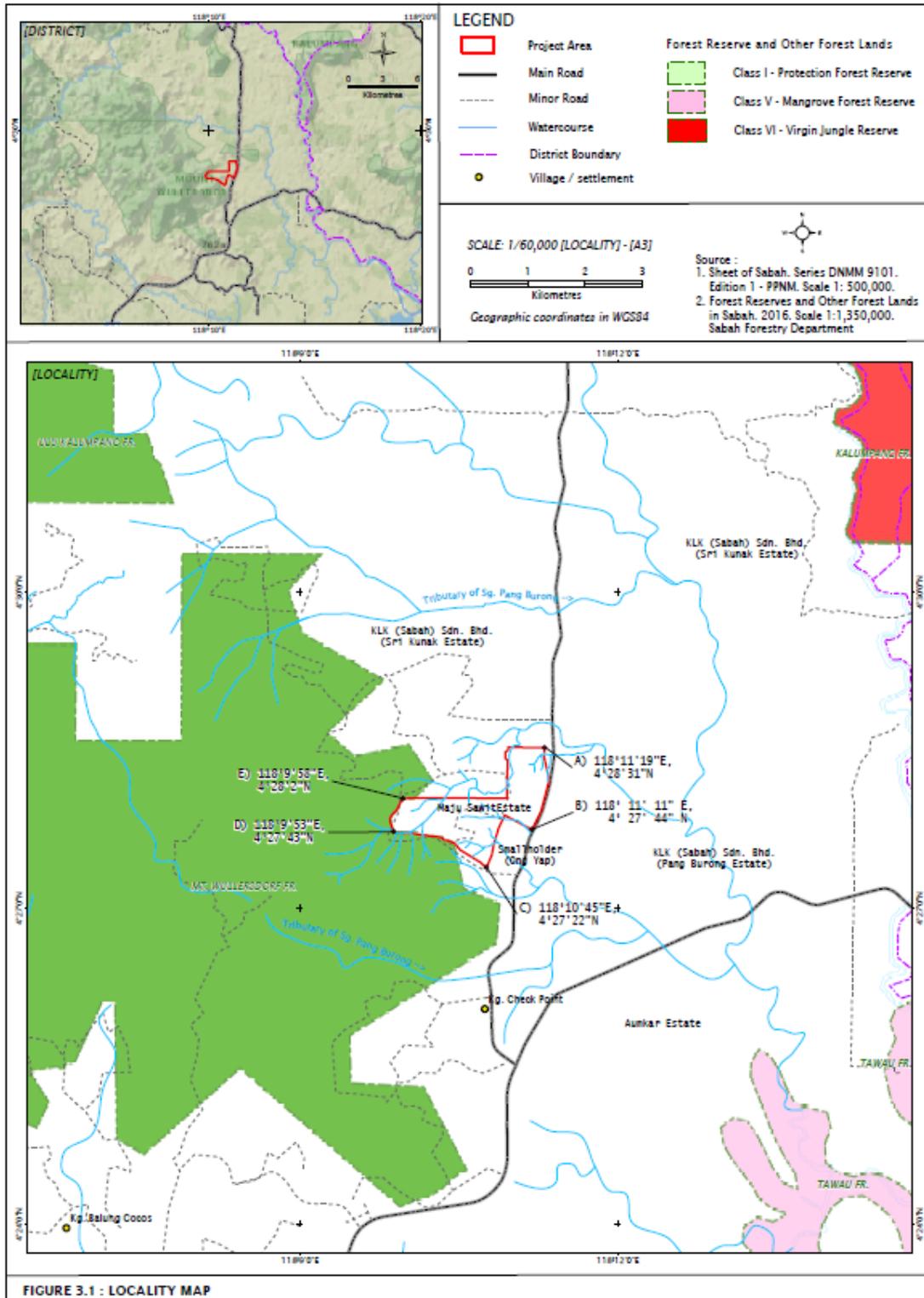
Source :

1. Sheet of Sabah. Series DNMM 9101. Edition 1 - PPNM. Scale 1:500,000.
2. Forest Reserves and Other Forest Lands in Sabah. 2016. Scale 1:1,350,000. Sabah Forestry Department.
3. Lands & Surveys Department. <http://jtwwma.net>
4. Site survey

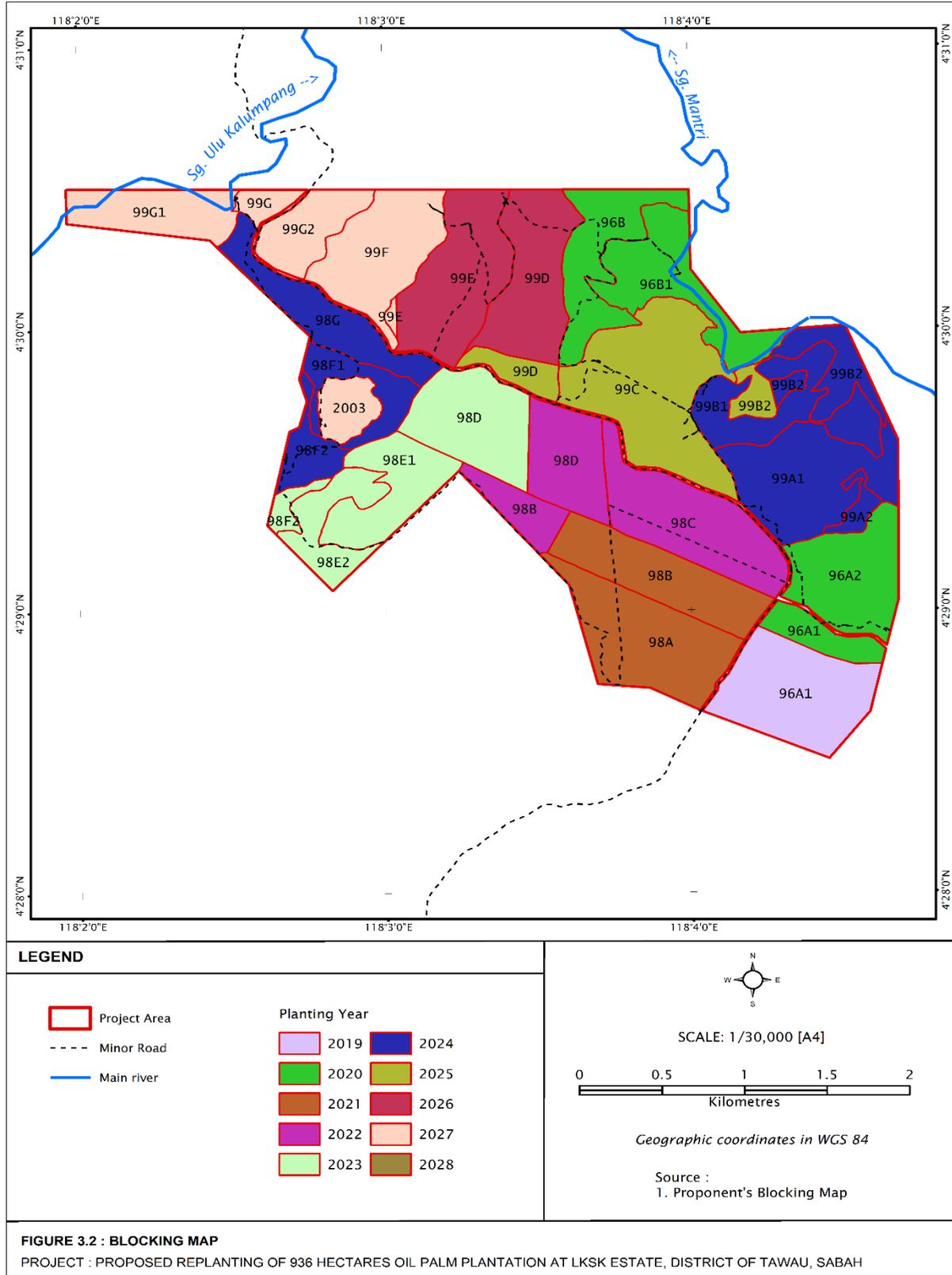
FIGURE 3.7 : LAND USE MAP

Appendix D: Estate Field Map

Maju Sawit Estate



LKSK Estate



Landquest Estate

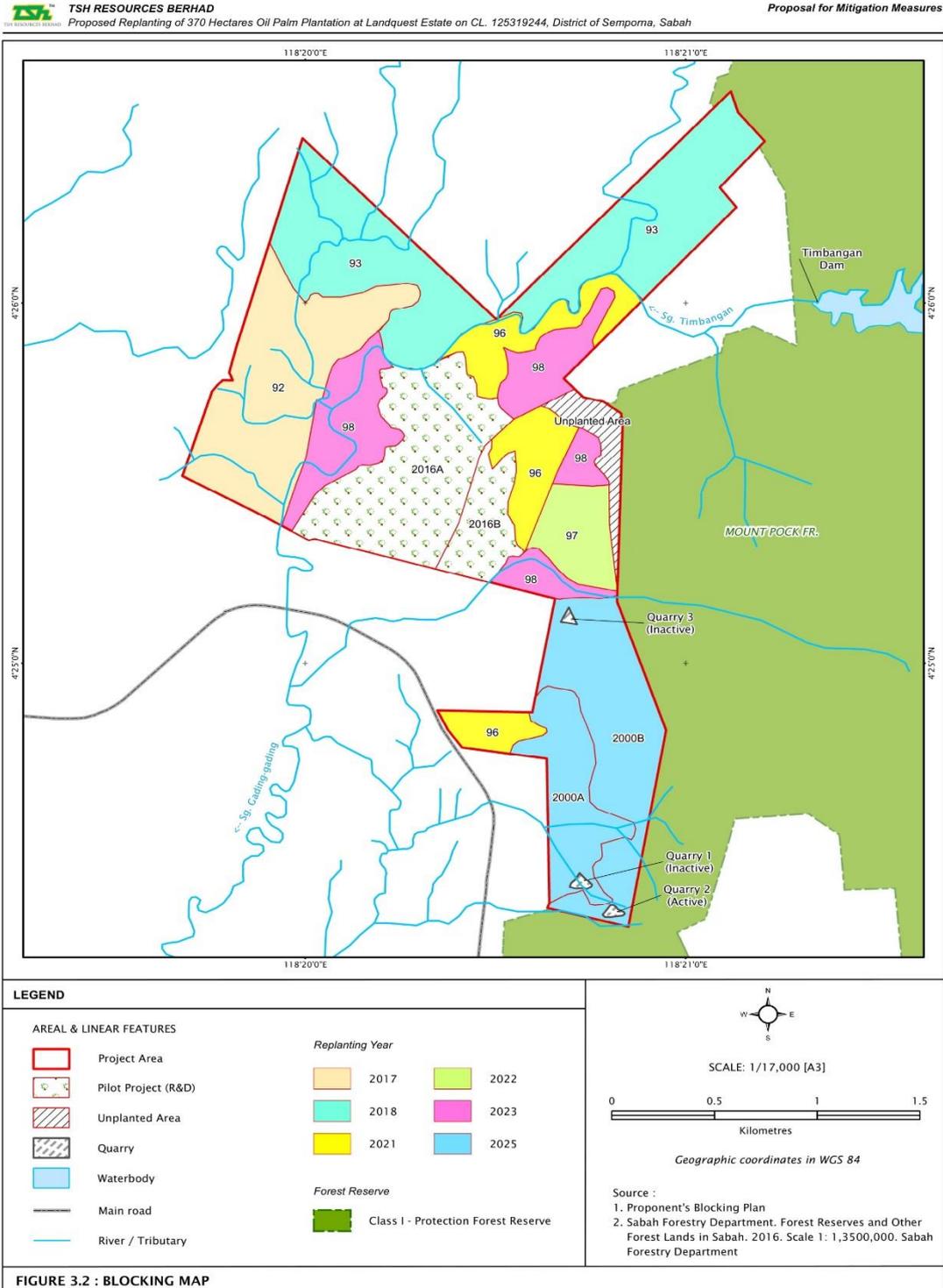
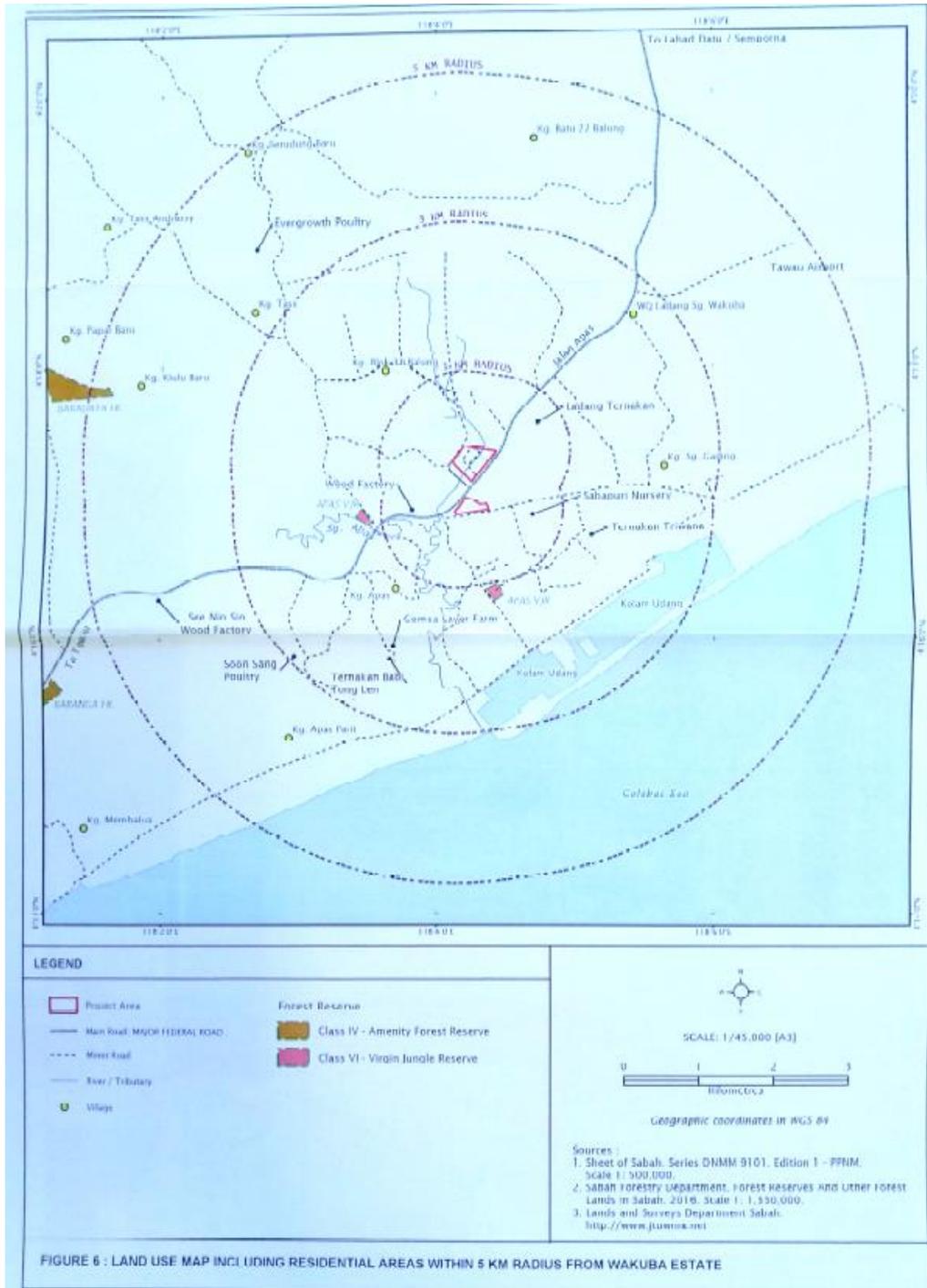


FIGURE 3.2 : BLOCKING MAP

Maju Sawit Estate – Wakuba Division



Sabahan 1 Estate

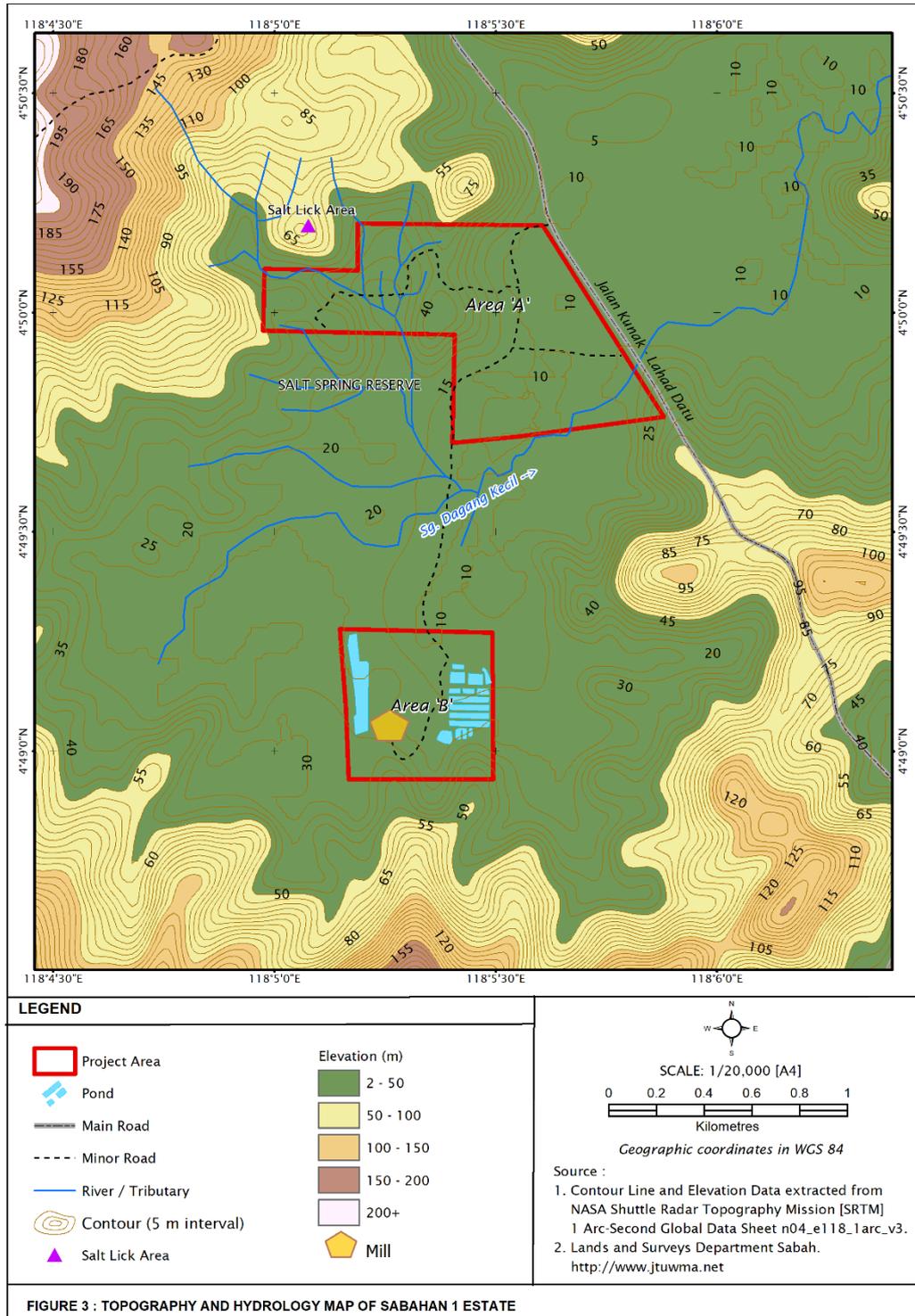


FIGURE 3 : TOPOGRAPHY AND HYDROLOGY MAP OF SABAHAN 1 ESTATE

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Appendix E: List of Smallholder Registered and/or sampled

No	Name of farmer	Location	GPS Reference		Area Summary (Ha)		Forecasted annual FFB Production (MT)	Date of joining	Smallholder ID
			Latitude (N)	Longitude (E)	Total Certified Area	Planted Area			
Nil	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total					N/A	N/A	N/A		

Note: * are smallholders sampled in this audit.

Appendix F: List of Abbreviations

a.i	Active Ingredient
BOD	Biochemical Oxygen Demand
CB	Certification Bodies
CHRA	Chemical Health Risk Assessment
COD	Chemical Oxygen Demand
CPO	Crude Palm Oil
CSPO	Certified Sustainable Palm Oil
CSPKO	Certified Sustainable Palm Kernel Oil
EFB	Empty Fruit Bunch
EHS	Environmental, Health and Safety
EIA	Environmental Impact Assessment
EMS	Environmental Management System
FFB	Fresh Fruit Bunch
FPIC	Free, Prior, Informed and Consent
GAP	Good Agricultural Practice
GHG	Greenhouse Gas
GMP	Good Manufacturing Practice
GPS	Global Positioning System
HCV	High Conservation Value
IPM	Integrated Pest Management
IP	Identity Preserved
IS - CSPO	Independent Smallholder Certified Sustainable Palm Oil
IS – CSPKO	Independent Smallholder Certified Sustainable Palm Kernel Oil
IS – CSPKE	Independent Smallholder Certified Sustainable Palm Kernel Expeller
ISCC	International Sustainable Carbon Certification
ISS	Independent Smallholder Standard
LD50	Lethal Dose for 50 sample
MB	Mass Balance
MSDS	Material Safety Data Sheet
MT	Metric Tonnes
OER	Oil Extraction Rate
OSH	Occupational Safety and Health
PK	Palm Kernel
PKO	Palm Kernel Oil
POM	Palm Oil Mill
POME	Palm Oil Mill Effluent
PPE	Personal Protective Equipment
RSPO	Roundtable on Sustainable Palm Oil
P&C	Principles & Criteria
RTE	Rare, Threatened or Endangered species
SCCS	Supply Chain Certification Standard
SEIA	Social & Environmental Impact Assessment
SIA	Social Impact Assessment
SOP	Standard Operating Procedure