

New Planting Procedure – Notification Statement

 RSPO Roundtable on Sustainable Palm Oil	 wilmar	 SCS global SERVICES
NPP Reference Number	SCS-RSPONPP-000610	
Country of the NPP Submission:	Nigeria	
RSPO Membership Number	2-0017-05-000-00	
Name of Subsidiary (if any):	Biase Plantations Limited	
Name of Management Unit:	Uyanga Oil Palm Estate	
Name(s) of Estate(s) covered under this management plan:	Uyanga Oil Palm Estate, Uyanga	
Location of NPP area:	Akamkpa Local Government Area, Cross Rivers State, Nigeria.	
Address of NPP area:	Uyanga, Akamkpa Local Government Area, Cross Rivers State, Nigeria.	
Business/operation Permit Reference Number and Issuing Authority:	1. Certificate of incorporation -CAC certificate issues by cooperate affairs commission RC 935794 2. Interim Environmental Permit – Federal Ministry of Environment	
Size information (ha)	a) Total area as per permit	8,522.19 ha
	b) Area for new planting (NPP):	8,509.74 ha
	c) Plantable Area (NPP Area - HCV and Conv. Areas):	7941.20 ha
	d) HCV area (if any):	652.63 ha
	e) HCS forest (if any):	0.00 ha
	f) Peatland (if any):	0.00 ha
	g) Steep terrain (if any):	0.00 ha
	h) Riparian buffer (if any):	397.04 ha

	i) Marginal and fragile soil (if any):	0.00 ha
Projected GHG emissions	45,116.68 tCO ₂ e	
Geospatial Coordinates	5°21'12.81"N, 8°17'36.77"E	

NB:

1. The permit based on the OFFER OF LAND ALLOCATION FOR COMMERCIAL AGRICULTURE issued by the state showed a total area of 8,522.19 HA
2. Initial survey done by the company (Biase Plantation Limited) was 8,555 Ha. Same data was used by the HCV team
3. Final surveyed area by the signed by the AG. Director of Surveys – 24-5-1958 (Plan No: ASC/H/CR4/2025/70, Superceds Plan No: UWC 50, show the area as 8509.74

Boundary Maps

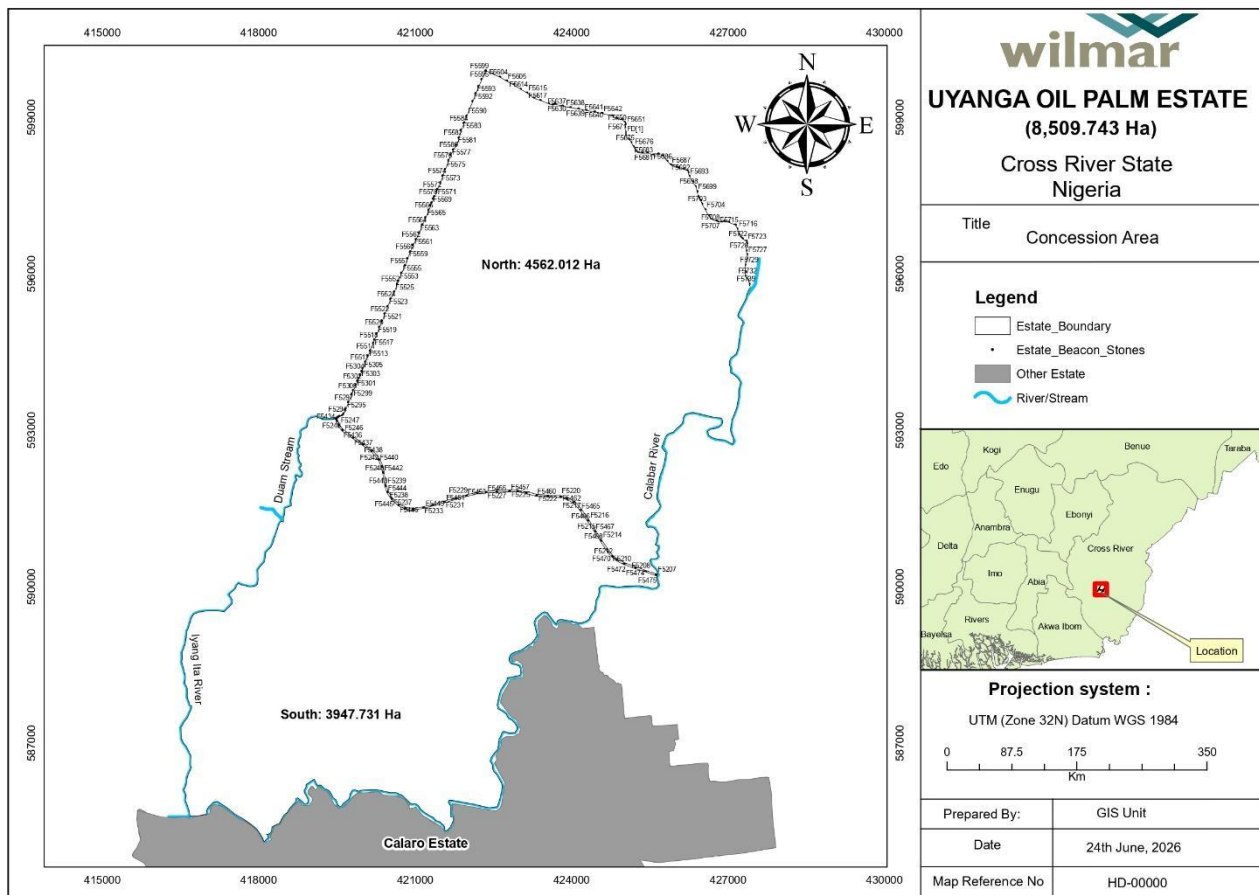


Figure 1a: Boundary map of the concession as allocated by Government

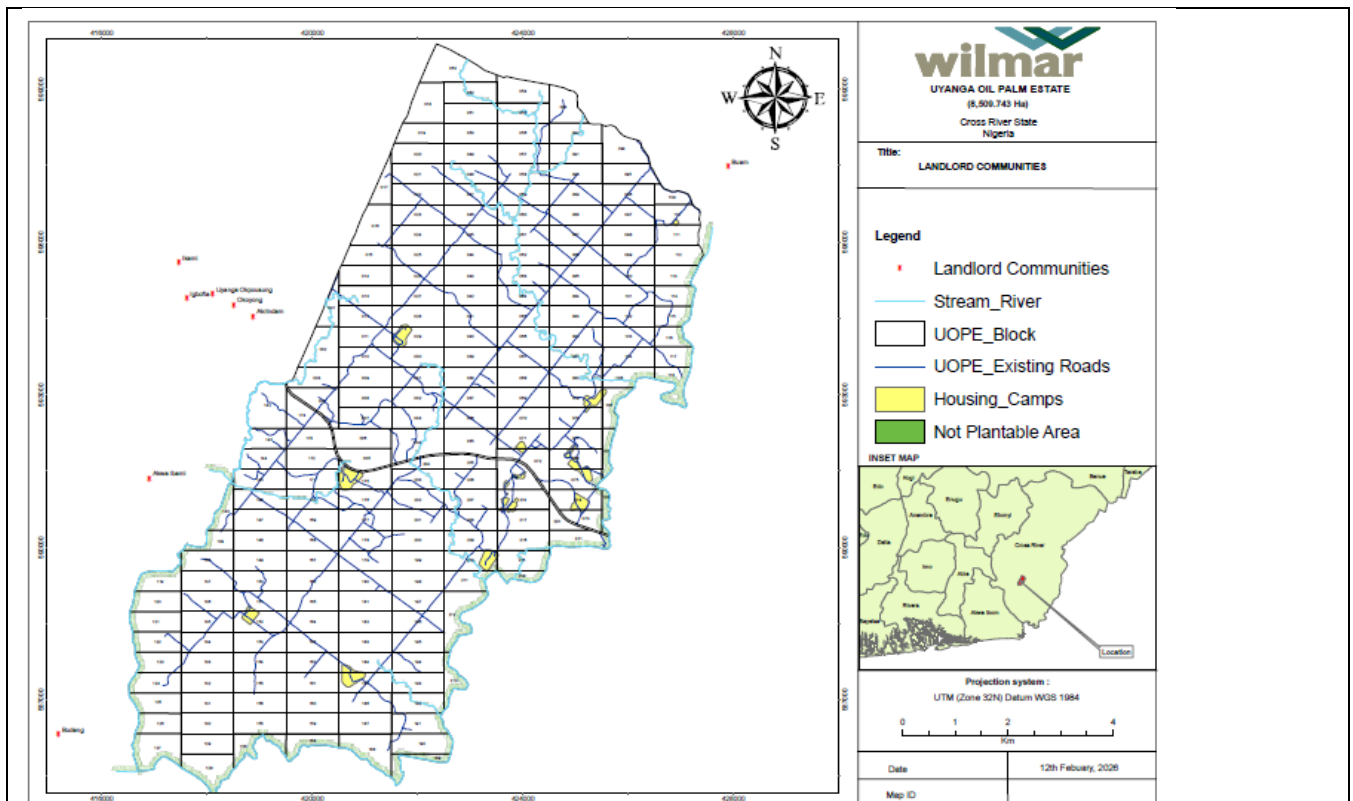


Figure 1c: Updated boundary map of the NPP area

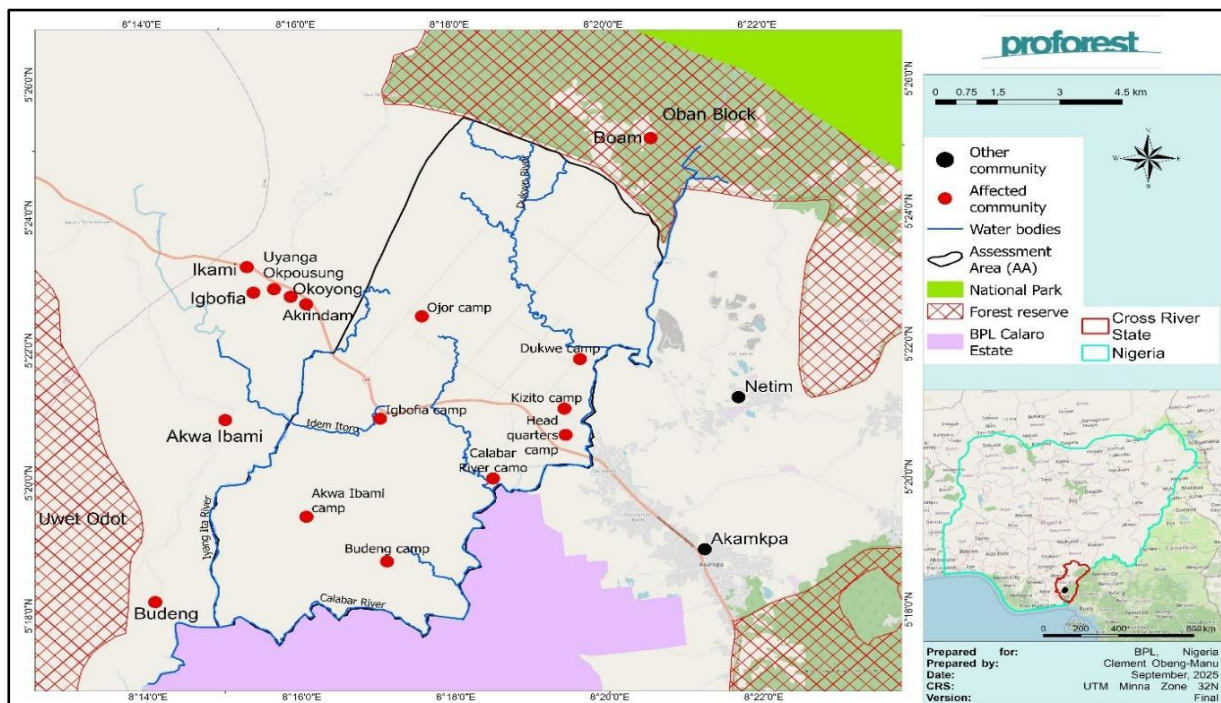


Figure 2: Map showing the location of the NPP area

Areas and proposed time for new planting

Table 1: Proposed Timebound Plan for Oil Palm Development

Location	Proposed Time Plan for Development		Approx. size of clearing
	Month	Year	
Phase 1	May	2027	805.51 ha
Phase 2	May	2028	1,429.35 ha
Phase 3	May	2029	1,978.85 ha
Phase 4	May	2030	1,958.85 ha
Phase 5	May	2031	1,768.64 ha
Total Plantable Area			7941.20 Ha

Summary of the NPP Verification by CB

A) Assessment Team and Methodology

Biase Plantations Limited (BPL), a subsidiary of Wilmar International Limited in January 2026 engaged SCS Global Services to conduct the New Planting Procedure (NPP) verification for its newly-acquired Uyanga Concession (officially-named as Uyanga Oil Palm Estate), covering 8,509.74 ha in land area. The NPP verification was led by Frank Kwesi, as detailed in Table 2 below:

Table 2: NPP Verification Team and Qualification

Name	Role	Location	Qualification/Experience
Frank Kwesi	Lead Auditor	Ghana	Approved RSPO Lead Auditor, FSC Auditor, and HCV Assessor with over 10 years of experience implementing of quality, environmental and safety procedures for wood processing companies in Ghana, as well as experience in HCV assessments, consultancy and RSPO, FSC, ISCC and RA conformity assessment. Frank is also qualified as SA8000 auditor and has participated in several RSPO online trainings and webinars including FPIC, DWL, RSPO Dispute Settlement Facility, RSPO Palm GHG Assessment, Gender Guidance to RSPO, RSPO Remediation and Compensation Procedures, RSPO revised NPP 2021.
Adesoji A. Adeyemi	Auditor	Nigeria	Qualified RSPO Lead Auditor, Bonsucro Lead Auditor, Responsible Sourcing Lead and RA Auditor, as well as HCV-HCS Assessor with over 6 years of auditing experiences in West and Southern Africa spanning environmental, health and safety, social and good agricultural practices. Adesoji is a GHG and MRV specialist for Nigeria since 2024, covering the Nigeria GHG Inventory in key IPCC emission sectors and MRV systems including oil palm sub-sector by the FAO-UN. He has participated in several ESIA and HCV-HCS assessments.

The verification was conducted in accordance with the New Planting Procedure 2021, and Mandatory Requirement for Certification Bodies in Assessing Free, Prior and Informed Consent (FPIC) in New Planting Procedures (February 2018). Verification was carried out through the following methodology:

- 1) Remote document reviews of the proposed NPP area and supporting documents prior to on-site visit;
- 2) On-site verification conducted between 19th and 21st May, 2026.
- 3) Stakeholder consultation conducted during the on-site visit with all relevant stakeholders. Formal notification to meet during the on-site visit or to provide feedback on concerns regarding the project were sent to relevant government agencies (both state and federal), NGOs and landlord communities prior to the onsite verification. These included:
 - i) Cross River State Ministry of Agriculture and Irrigation

- ii) Cross Rivers State Ministry of Environment
- iii) Federal Ministry of Environment-Calabar office
- iv) Cross River Forestry Commission
- v) Cross River State Ministry of Justice
- vi) Cross River State Ministry of Lands
- vii) Nigerian Conservation Foundation (NCF)
- viii) Wildlife Conservation Society

The "landlord" communities engaged as part of the stakeholders' consultations were:

- i) Uyanga-Igbofia
- ii) Uyanga-Okposung
- iii) Ikami
- iv) Akirindam
- v) Boam
- vi) Okoyong
- vii) Akwa-Ibami
- viii) Budeng

The above invited government agencies/regulators/Land Administrator, NGOs and "landlord" communities were interviewed on-site, except Wildlife Conservation Society and Cross River Forestry Commission, whose directors were out of offices during the verification, and were interviewed via phone calls. The interviewed stakeholders gave their feedbacks regarding the proposed new planting project at Uyanga Oil Palm Estate, and the relationship with Biase Plantations Limited so far.

The verification process of the NPP assessment documents and verification outcome are described in subsequent sections.

B) Verification of Applicability of New Planting Procedure

The proposed new planting project for Biase Plantations Limited at Uyanga Estate in Akamkpa Local Government of Cross River State was confirmed to meet the NPP 2021 applicability requirements due to the following:

- i. Oil palm plantings and associated development have not commenced, as verified during the on-site visit. Therefore, no oil palm development before 1 January 2010 observed.
- ii. The area is not undergoing replanting.
- iii. The area does not belong to Independent Smallholder(s).
- iv. Oil palm plantings and associated development will be carried out by an RSPO member (i.e., Biase

Plantations Limited, a subsidiary of Wilmar International Limited).

- v. There is no previously approved NPP for the area.
- vi. The area is not located within a RSPO certified management unit.
- vii. The oil palm plantings and associated development will not be carried out on land re-clearing of actively managed areas.

C) Verification of Assessment Reports and Supporting Documents

Remote document review of the NPP assessment reports and supporting documents commenced upon receipt of the documents from Biase Plantations Limited in January 2026 through until July 2026 when all reviews and comment were addressed. During the review process, the verification team requested for additional supporting-documentation and evidences, as required to meet the New Planting Procedure's requirements. All requested documents and evidences were provided by BPL by the end of the on-site verification to demonstrate their conformance and commitment to adhering to the NPP's requirements. Description of the verification of all documents is described further below:

1. Legal land use documents

Biase Plantations Limited (Uyanga Oil Palm Estate) is confirmed to have legal ownership of the land proposed for the new planting as established by the Offer of Land and Allocation of Plot by the Ministry of Lands, Land Use and Allocation Committee (LUAC), referenced LUAC/BSE/CRS/ADS/13/001/VOL.1/4, covering 8,522.19 hectares of land, dated 13th June, 2025. Evidences of legal acquisition of land issued by the Government of Cross River State to Biase Plantations Limited, as well as Asset Sale Agreement are presented in Figures 3 and 4 below.



GOVERNMENT OF CROSS RIVER STATE OF NIGERIA
MINISTRY OF LANDS
LAND USE AND ALLOCATION COMMITTEE (LUAC)
NEW SECRETARIAT
P.M.B. 1010
CALABAR

Our Ref: LUAC/BSE/CRS/ADS/13/001/VOL.1/4

13th June, 2025

The CEO
Biase Plantations Limited

ALLOCATION OF PLOT

As a follow up to our letter of Offer of Land No. LUAC/BSE/CRS/ADS/13/001/VOL.1/2 and your acceptance thereof, I have the directive to convey the approval of His Excellency, Sen. Prince Bassey Edet Otu, the Governor of Cross River State to allocate a parcel of land measuring approximately 8,522.19 Hectares at Akamkpa in Akamkpa Local Government for Commercial Agriculture (Rubber Plantation).

Accordingly, you are advised to contact the Surveyor-General and Director General of Cross River State Geographic Information Agency for other processes necessary to perfect this allocation.

You are further advised to take steps to commence development of the subject parcel of land within Six(6) months from the date of this letter otherwise forfeit the allocation.

Furthermore, you are to ensure that your development proposals are duly approved by the Cross River State Ministry of Agriculture and other relevant government authorities before the commencement of any development on the parcel of land allocated to you to avoid contravention.

Thank you

Obase Ekaba M.
Director/Secretary (LUAC)
For: Chairman

Figure 3: Land allocation paper issued by Cross River State's Ministry of Lands for the NPP area



ASSETS SALE AGREEMENT

BETWEEN

CROSS RIVER STATE GOVERNMENT

AND

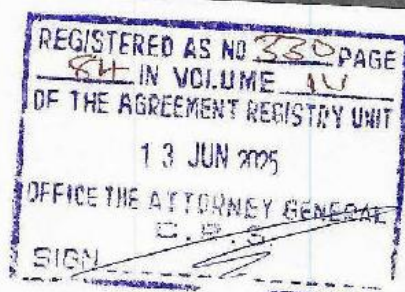
BIASE PLANTATIONS LIMITED

*In respect of the assets previously vested in
CREL PLANTATION, AKAMKPA*



Prepared by:

Chambers of the Attorney-General
& Commissioner for Justice
Cross River State



attorney-general's chambers, srs

Figure 4: Assets Sale Agreement between Cross River State Government and Biase Plantations Limited

In 2024, the Cross River State Government revoked Eng Huat's operational rights, citing policy to reclaim defunct or underutilised agricultural assets. On 15th July, 2025, the government formally handed over the CREL-1 estate to Biase Plantations Limited under a strategic agricultural revitalisation plan.



Plate 1: Photographs taken during asset sales and transfer of ownership of the concession to BPL

The total area covered under the land allocation document is 8,522.19 hectares. Meanwhile, the new survey conducted by Biase Plantations Limited confirmed the actual size of the concession to be 8,509.70. However, 7,857.07 ha excluding HCV (652.63 Ha) areas is to be used for the project including housing and other infrastructure. The plantable area is the NPP area less the HCV areas and areas allocated for housing and infrastructural development.

During on-site visit, it was confirmed that beacons have already been installed at the northern boundaries. Meanwhile, the eastern, southern and western parts of the concession is bounded by Calabar and Iyang-Ita Rivers which serve as natural boundaries in those axes. The Iyang-Ita River is a tributary of the Calabar River, which originates from the Oban Forest Reserve, north of the concession, and flows southwards along the eastern boundary. The proposed NPP area is bounded to the north by Boam Community and the degraded Oban Group Forest Reserve.



Plate 2: Boundary with community land in the north



Plate 3: Boundary with community land in the north



Plate 4: Boundary with Calabar River in the east



Plate 5: Boundary with Boam in the north

2. Environmental and Social Impact Assessment (ESIA)

The Environmental Impact Assessment (ESIA) of the proposed BPL Uyanga Oil Palm Estate Project in Akamkpa Local Government Area of Cross River State was conducted by Foremost Development Services Limited (FDS) in accordance with the Nigeria Environmental Impact Assessment (EIA) Act Cap E12 LFN 2004 that made it mandatory for any new development project in Nigeria as being regulated by the Federal Ministry of Environment including agricultural undertakings or any land conversion.

The final report is dated December 2025, which is less than 1 year from the time of this NPP submission,

hence the findings remain valid.

The area of assessment covered extent of the concession area, which is 8,522.19 ha. The Environmental and Impact Assessment (EIA) of the proposed Uyanga Oil Palm Estate Project has received approval from the Federal Ministry of Environment with interim approval, referenced FMEnv/EA/EIA/8905/Vol.1/70, dated 22nd December, 2025, as presented in Figure 5 below.



Ref: FMEnv/EA/EIA/8905/Vol.1/70
Date: 22nd December, 2025.

The Managing Director,
Biase Plantation Limited,
Claro Estate, Mbarakon,
Cross River State.

INTERIM APPROVAL FOR THE ENVIRONMENTAL IMPACT ASSESSMENT (EIA) OF THE PROPOSED 8,550 HECTARES OIL PALM PLANTATION AND ASSOCIATED INFRASTRUCTURE DEVELOPMENT PROJECT AT UYANGA OIL PALM ESTATE, AKAMKPA LGA, CROSS RIVER STATE

Please refer to your letter to the Ministry dated 25th November, 2025 on the above subject matter.

2. I am directed to convey the Ministry's Interim EIA Approval for the project subject to the following conditions:
 - a) The Interim EIA Approval shall cover only preparatory activities for the project;
 - b) The validity period for the Interim EIA Approval is three (3) months only from the date of issuance;
 - c) Payment For the Interim EIA Approval as per the attached invoice.
3. Biase Plantation Limited shall exercise due diligence to ensure Social, Health and Environmental Sustainability/Compliance of all physical activities.
4. Please ensure that there is continual consultation with all relevant stakeholders and that the EIA process is carried out to its logical conclusion.
5. Thank you for your cooperation.

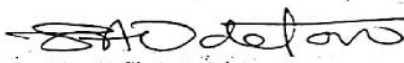

Mrs. Roikat A. Odetoro
Director, Environmental Assessment Department
For: Honourable Minister.

Figure 5: EIA interim approval for the proposed NPP area

The ESIA assessment had a total of thirteen (13) team members with diverse backgrounds in environmental and social impact assessment and research. The following are brief descriptions of the key staff that were responsible for the ESIA:

Table 3: List of ESIA assessment team

Names of consultant	Contact details	Qualification	Role played
Fatai A. Afolabi	f.afolabi@fdsng.com	PhD. Environmental Resources Management	Overall, Job Execution and Delivery
Mr. Ahmeed. A. Olanigan	a.olanigan@fdsng.com	M.Phil. Environmental Management & Protection	Project Coordination/Air Quality and Noise Expert
Engr. Rofiat Badmos (Mrs)	r.badmos@fdsng.com	B.Eng. Mechanical Engineering	Operations; Team Lead
Mr. Abiodun Makinde	a.makinde@fdsng.com	B.Sc. Soil Science, RSS	Team Lead: Soil, Air Quality and Noise Measurement
Mr. Esetejovwo Kelvin	k.esetejovwo@fdsng.com	B.Sc. Public Health	Member: Soil, Air Quality and Noise Measurement
Professor Joseph Amodu	josephamodu@yahoo.com	PhD. Agricultural Economics	Lead Assessor; Socioeconomic and Social Impact Assessment
Dr. G.F Koledoye	festus.koledoye@aaua.edu.ng	PhD. Agricultural Extension	Assistant Lead Assessor; Socioeconomic and Social Impact Assessment
Darlington Omoregie	darlingtondrumz@gmail.com	Bachelor of Agriculture	Assistant Lead Assessor: Socioeconomic & Social Impact Assessment (SIA)
Dr. Egwumah, F. A	egwumhattah@gmail.com	PhD. Forestry and Wildlife Technology	Member; Biodiversity Survey; Flora and Fauna
Mr. Akinyemi Akinniyi Ibukunoluwa	a.akinyemi@fdsng.com	M.Sc. Environmental Resource Management	Member; Biodiversity Survey; Flora and Fauna
Dr. E. T. Adebayo	Adebayotemitoe.et@gmail.com	PhD. Fisheries Management	Aquatic Ecology

Mr. Hakeem Olajobi	holajobi@gmail.com	M.Sc. Remote Sensing and Geographic Information System (GIS)	GIS Expert
Dr. Femi Oyediran	femoyez@gmail.com	PhD. Analytical Chemistry & Environmental Management and Protection	Laboratory Analyst

Review of the EIA report identified potential adverse environmental impacts likely to occur from the implementation of the project. Table 4 summarizes these impacts the study identified at various stages of the implementation of the project.

Table 4: Potential cumulative negative impacts

Environmental parameter	Duration/Phase	Impacts
Ecological	Pre-construction and Construction	● Habitat loss ● Reduction of biodiversity
Soil	Construction and Operational	● Soil degradation by machinery and human activities ● Erosion ● Loss of soil micro-organisms ● Soil compaction ● Reduction in soil fertility
Water Quality	Construction and Operational	● Deterioration of surface and ground water quality ● Possible effects of agrochemicals from erosion/run-off and leaching, as well as improper waste disposal ● Agrochemicals drifts ● Pressure on local water resources due to sustained irrigation demand ● Alteration to natural drainage patterns can increase downstream flooding, or reduce dry season flow
Air Quality	Construction and Operational	● Use of machinery and vehicles that emit particulate matters ● Dust generation from repeated land preparation and traffic on unpaved roads accumulates over time

Noise	Construction and Operational	Use of machinery during land preparation and vehicular movements during operation on the field will result in higher levels of noise
Waste	Construction and Operational	- Cumulative build-up of solid wastes (empty fertilizer bags, plastics) - Improper handling of organic wastes (pruned fronds, palm residues) and palm oil mill effluent may form localized pollution, if not systematically managed - Improper disposal of empty agrochemical containers
Social	Operational	- Pressure on social amenities resulting from population influx into the surrounding communities - Long-term impact on food security

Table 5 highlights the summary of impacts, mitigation measures and residual impacts matrix.

Table 5: Summary of Impacts, Mitigation Measures and Residual Impact Matrix

Environmental/Social	Nature of Impact	Pre-mitigation Significance	Control Measure	Residual Impacts Significance
Biodiversity & Habitat	Habitat loss; ecosystem alteration	High	Selective clearing; buffer zones; High Conservation Areas (HCV); fauna protection	Medium
Soil Quality	Soil erosion; compaction; nutrient loss	Medium	Mulching; cover crops; erosion control; restricted machinery movement	Low
Surface water quality	Sediment runoff; agrochemical wash-off	Medium	Buffer strips; spill control; drainage stabilization	Low
Ground water quality	Chemical leaching; infiltration	Medium	Controlled chemical application; proper storage; monitoring wells	Low
Hydrology & Water Resources	Increased water abstraction; altered flows	High	Water abstraction limits; efficient irrigation; channel protection	Medium
Air Quality	Dust emissions; combustion fumes	Medium	Dust suppression; equipment	Low

			maintenance; no open burning	
GHG Emission	CO ₂ , CH ₄ , N ₂ O from land clearing & fertilizers	High	Dust suppression; equipment maintenance; no open burning	Low
Noise & Vibration	Machinery and vehicle operations	Medium	Restricted operational hours; maintenance; noise buffers	Low
Soil & Organic Waste	Accumulation of plastics/biomass waste	Medium	Waste segregation; composting; recycling; proper disposal	Low
Socio-economic condition	Pressure on community services; livelihood impacts	Medium	CSR programs; stakeholder engagement; local hiring	Low
Occupational Health & Safety	Worker exposure to hazards and chemicals	High	PPE; OHS training; emergency response plan; supervision	Medium
Land-use Conflicts	Competing land interests; access concerns	Medium	Compensation; grievance mechanism; land-use planning	Low
Disturbance of Cultural Heritage	Disturbance of heritage sites or artefacts	Medium	Chance-find procedures through stakeholders' engagement and traditional rulers' consultation	Low

Result of the Cumulative Positive Impacts

Table 6: Cumulative positive impacts of the proposed Uyanga Oil Palm Estate Project

Impact	Nature of impact	Extent of impact	Duration
Enhanced local and regional growth through sustained economic activities	Direct	Local/Regional	Long-term
Employment generation and skill development capable of reducing unemployment and rural poverty	Direct	Local/ Regional	Long-term
Improved agricultural productivity will increase	Indirect	Local/Regional	Long-term

overall yield and strengthen regional agricultural output			
Development of rural infrastructure through corporate social responsibility (CSR)	Direct	Local	Long-term
Strengthening local value chains including storage and distribution	Indirect	Local/Regional	Long-term
Increase government revenue streams through taxes, levies and land-use charges	Direct	Local/Regional	Long-term
Carbon sequestration and vegetation cover enhancement through establishment of perennial vegetation	Direct	Local/Regional	Long-term

3. Soil and Topography Survey

Biase Plantations Limited commissioned a detailed soil survey of the NPP area as part of studies carried out in the concession to determine suitability of the land for oil palm plantation development. The soil survey involved soil sampling in the field and soil profile observations.

The soil survey was conducted internally by research team of Wilmar Agronomy, Research and Development (Plantation), Calaro Estate. The team included Joshua Matthews, Palaniyel and Kenneth Ekong. Another soil study was conducted by the Foremost ESIA team and were analysed for physico-chemical parameters. As most the soils in Nigeria are classified according to elevation and slopes, the elevation and contour map became an important tool for the classification. The desktop study conducted on the location. The geology gave a better idea of the expected soils in the Uyanga Oil Palm Estate. Soil and terrain points were taken by traversing along the road, and provided the indication of the soil at great group level (Figure 6 below). During the survey, the soils were classified according to the USDA soil taxonomy. The soil survey report was used as the primary data source to determine the presence or absence of soil organic matter, including peat.

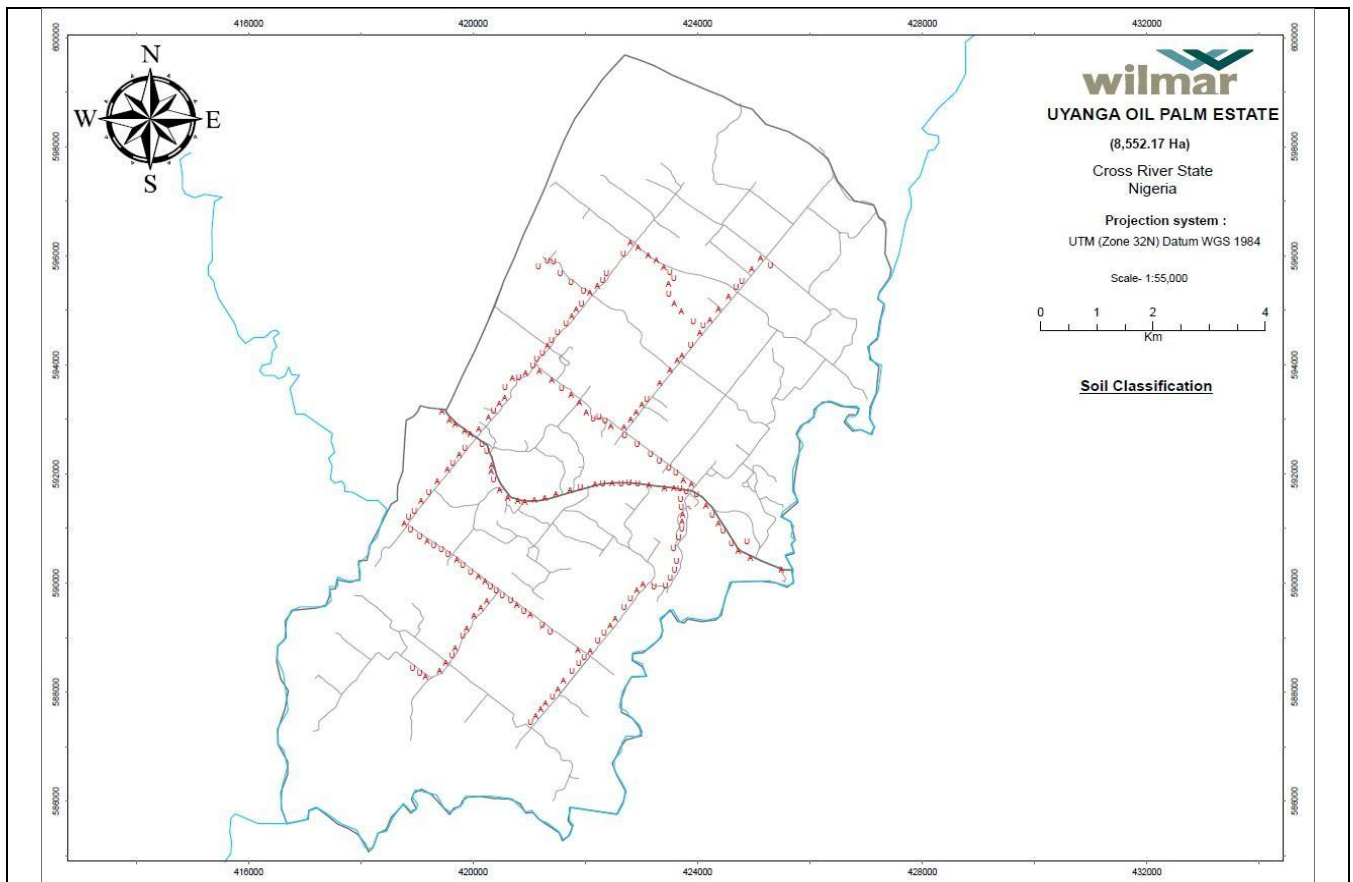


Figure 6: Soil and terrain points used for soil sampling

The soil classification was done up to Great group level. Soil profiles were dug in different locations across the proposed Uyanga Oil Palm Estate (Figure 7 below), and samples were collected for analysis. The soil samples collected were sent to laboratory for mechanical and chemical analyses. The mechanical analysis determined the percent Sand, Silt and Clay to identify the soil texture. The chemical analysis conducted included determinations of pH, organic carbon, nitrogen, total phosphorous, available phosphorus, exchangeable Ca, K and Mg, as well as Cation Exchange Capacity (CEC). The mechanical and chemical analysis are required for the identification of base saturation and CEC in clay to classify kandic, argillic and alfic levels. In total, 16 soil profiles were used for the soil examination.

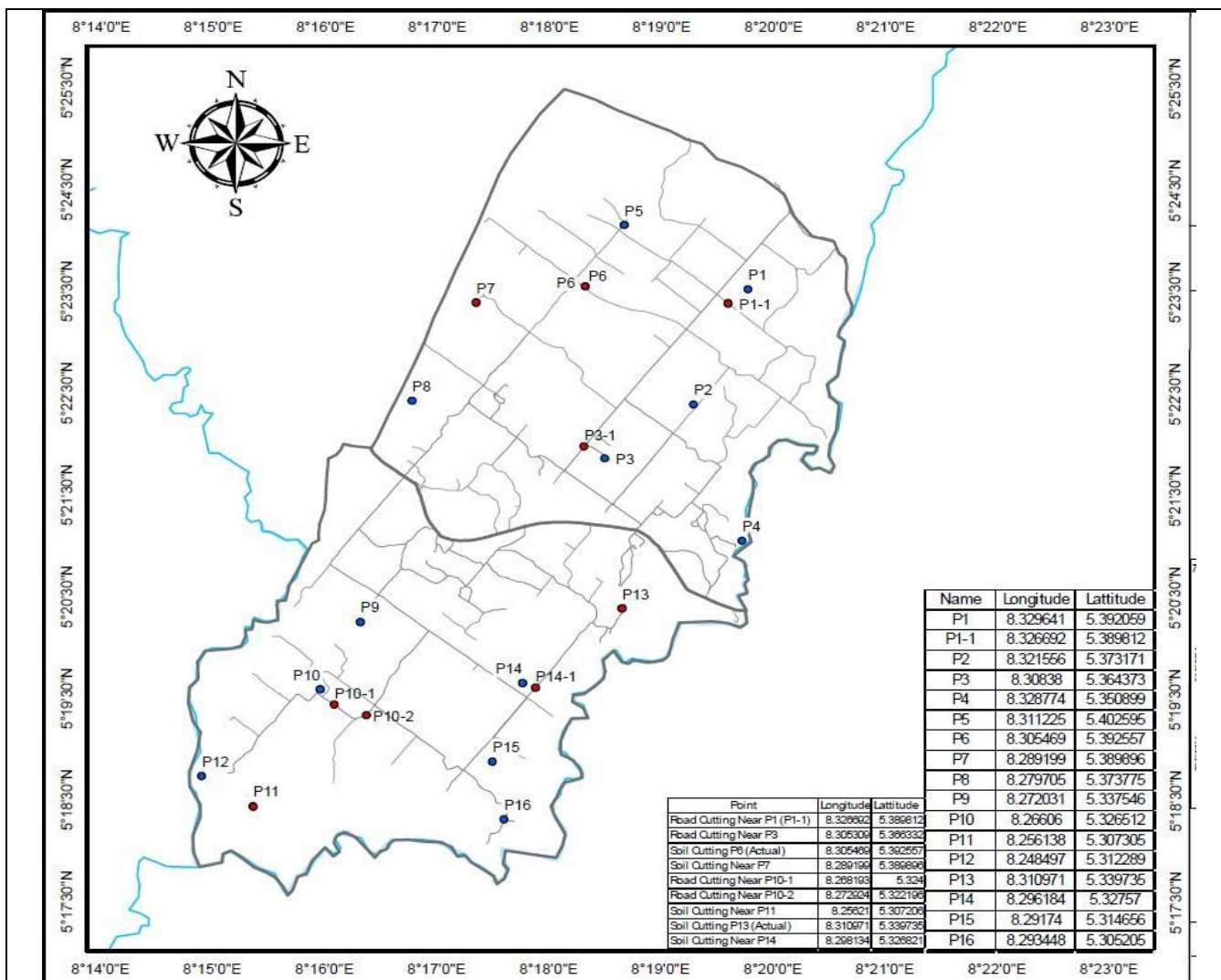


Figure 7: Soil profiles used for sampling across the NPP area

The resulting soil map of Uyanga Oil Palm Estate is presented shown in Figure 8 below. The soil quality assessment shows clear seasonal variations in key parameters. During the dry season, soils were acidic, with a mean pH of 4.30 (range: 3.80-5.80), falling below NESREA limits, whereas wet season pH values for both topsoil and subsoil (6.24-6.25) were within acceptable standards. Dry season soil organic carbon ranged from 0.30% to 2.42%, with an average of 0.97%, while no wet season organic matter data were available. Mean nitrogen concentration during the dry season was low at 0.10%, increasing to 0.167% in both topsoil and subsoil during the wet season. Phosphorus levels in the dry season varied widely (0.44-12.57 ppm; mean 3.10 ppm), compared to relatively low and uniform wet season values (0.672-0.673 mg/kg). Exchangeable cations during the dry season were generally low, with mean values of 1.03 cmol/kg for calcium and ≤ 0.31 cmol/kg for magnesium, potassium, and sodium, while wet season results showed higher concentrations of calcium, magnesium, and potassium in both topsoil and subsoil.

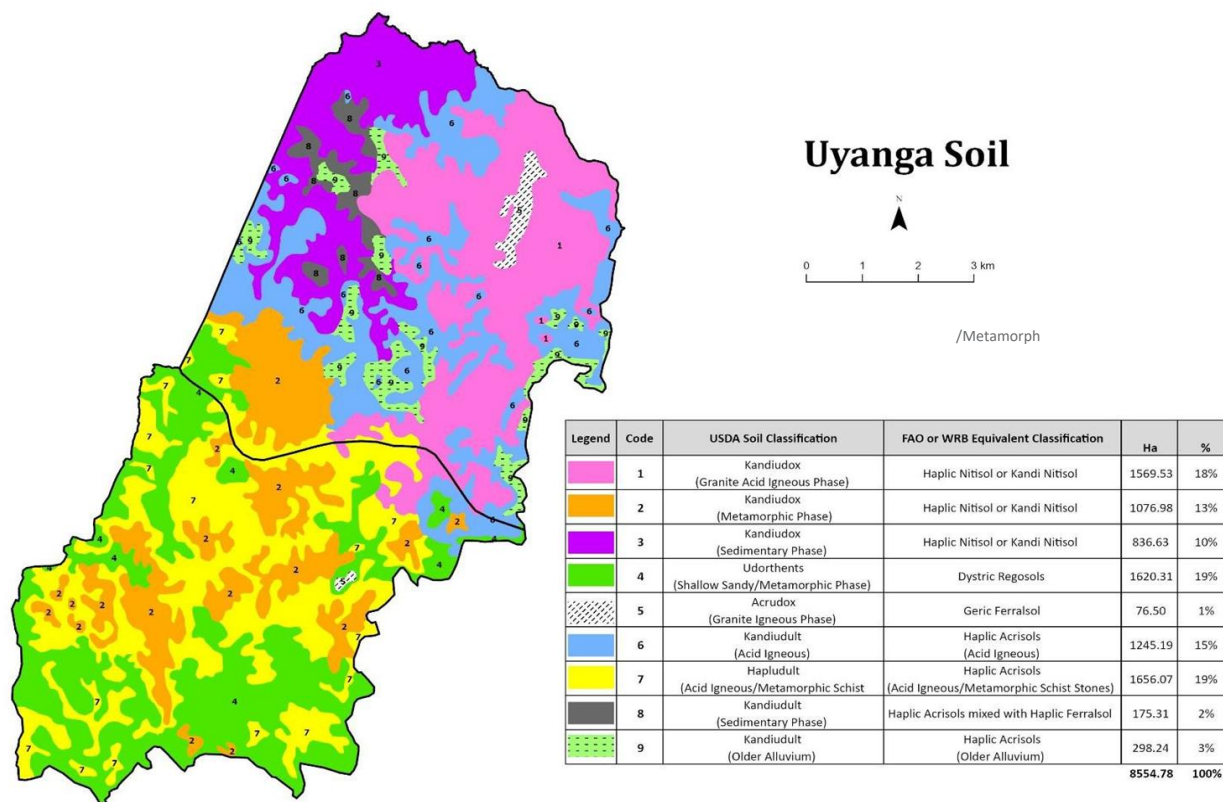


Figure 8: Soil survey map for proposed Uyanga Oil Palm Estate

3. ALS High Conservation Value and High Carbon Stock Assessment (HCV/HCSA)

The ALS HCV-HCSA assessment of the NPP area was conducted by Proforest and titled “Integrated HCV-HCSA Assessment Report for Biase Plantations Limited’s Uyanga Oil Palm Estate at Akamkpa Local Government Area, Cross River State, Nigeria. The report is dated 16 May 2026.

Table 7: Summary of identified HCVs and HCS forest patches in the NPP area

Environmental and social values to be conserved	Area (ha) where the value is found	Management areas (ha)
HCS forest	0.00	0.00
Peat	0.00	0.00
HCV 1	397.04	397.04
HCV 2	0.00	0.00
HCV 3	1.85	12.21
HCV 4	397.04	397.04
HCV 5	649.91	649.98
HCV 6	0.87	0.87
Local people’s lands (if any additional to HCV 5&6). May be indicative.	0.00	0.00

Net total HCV area (after subtracting overlaps):	652.63	663.06
Net total potential conservation area (after subtracting overlaps):	652.63	663.06

The HCV-HCS integrated assessment was conducted by a team of 4 assessors. The qualifications of the assessment team are confirmed to meet the assessment team competencies as per Section 1.3 of the HCVRN HCV-HCSA Assessment Manual:

- i) The HCV-HCSA assessment was led by Stephen Doso with ALS Provisional Licence # ALS22003SD; <https://www.hcvnetwork.org/people/stephen-doso-jnr>;
- ii) Lead assessor, Stephen Doso is a registered HCS practitioner with Proforest as listed on HCSA website <https://highcarbonstock.org/forest-conservation-monitoring/registered-organisations-practitioners-training-providers-conducting-hcsa-assessments/>
- iii) At least one of the assessment team members is a GIS and remote sensing expert, i.e., Clement Obeng-Manu
- iv) The team has a social expertise, Kingsley Severine Fitz-Gerald, in relation to community facilitation and participatory mapping.

All team members are from Ghana but have better interpretation of the local language and cultural settings of the assessment area as they have conducted several projects in Nigeria.

Proforest has conducted similar assessment in the same area for same company in 2022. Hence, the team have better understanding of the area and cultural terrain. Details of the HCV-HCS assessment team are provided in Table 8.

Table 8: Details of the HCV-HCS assessment team

Name	Role	Institution	Relevant expertise	Relevant country or regional experience (including language proficiency)
Lead assessor and GIS/remote sensing expert				
Stephen Doso Jnr.	Lead assessor (ALS22003SD)	Proforest	Stakeholder engagement, participatory mapping, agroforestry, environmental management	Uganda, Sierra Leone, Cameroon, Nigeria, Ghana, Benin, Togo (English, Akan, Nigerian Pidgin)
Clement Obeng-Manu	GIS and remote sensing expert, Registered HCSA Practitioner	Proforest	GIS and remote sensing, Forest ecology, Conservation,	Liberia, Ghana, Netherlands, Nigeria, Tanzania, Uganda

			participatory mapping	(English, Akan, Nigerian Pidgin)
Environmental and social expert				
Dr. Augustus Asamoah	Fauna team lead	Proforest	Avifauna, wildlife, and forest ecology	Cameroon, Sierra Leone, Ghana, Nigeria, DRC, Uganda (English, Akan, Nigerian Pidgin)
Kingsley Severine Fitz-Gerald	Social and Environmental	Proforest	GIS, stakeholder engagement, participatory mapping, environmental management	Ghana, Cote d'Ivoire, Nigeria (English, Akan, Nigerian Pidgin)

From the HCV-HCS assessment conducted, as well as the NPP on-site verification conducted, it became evidenced that only HCVs 1, 3, 4, 5 and 6 were found to be present in the proposed Biase Plantations Limited's Uyanga Oil Palm Estate, as detailed in the subsequent tables under this section.

Summary of Findings of the HCVs

Table 9: Summary of findings of environmental HCVs

HCV	Description	Finding
1	Concentrations of biological diversity, including endemic species and rare, threatened or endangered species that are significant at global, regional or national levels	Present
2	Large landscape-level ecosystems, ecosystem mosaics and Intact Forest Landscapes that are significant at global, regional or national levels.	Absent
3	Rare, threatened, or endangered ecosystems, habitats or refugia.	Present
4	Basic ecosystem services in critical situations, including protection of water catchments and control of erosion of vulnerable soils and slopes.	Present

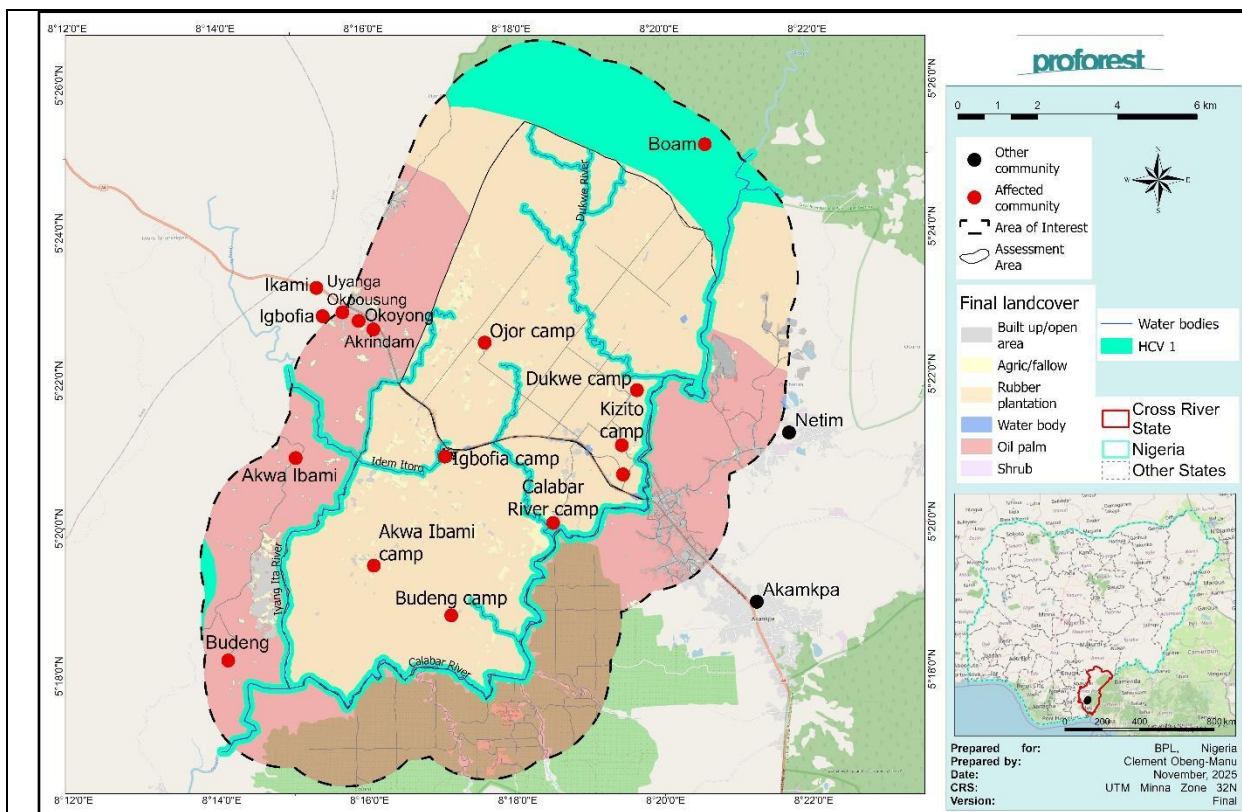


Figure 9: Map of HCV 1 within the NPP area and the adjoining area

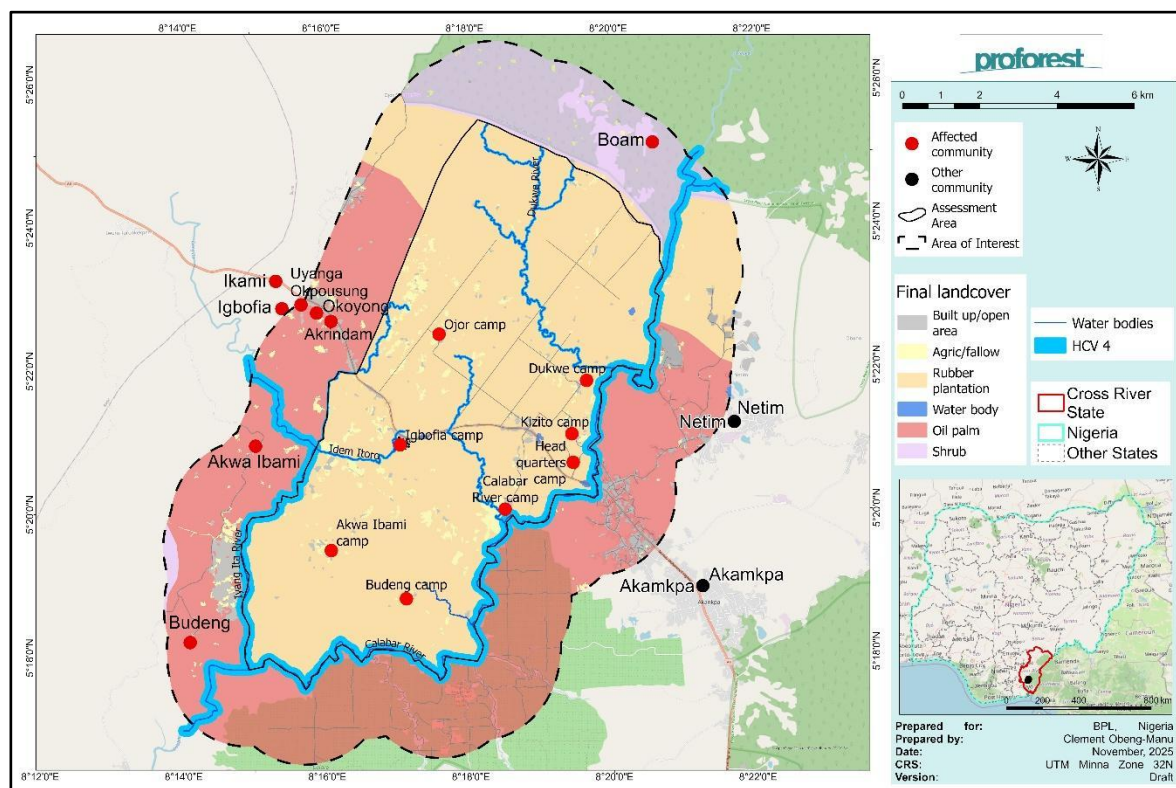


Figure 10: Map showing location of HCV 4 with the NPP area

The HCV 1 (RTE species) are found within HCV 4 areas in the riparian of the Dukwe, Iyan-Ita, Idem Ito and Calaber Rivers, as well as the buffers of small streams that form protective buffers for the water bodies within the NPP area, and contain population of RTE species, including some individuals of *Nesogordonia papaverifera* (IUCN, Vulnerable) and *Hallea ledermannii* (IUCN, Near Threatened).



*Plate 6: Riparian Forest along
Dukwe River*



*Plate 7: Riparian Forest along
Iyan-Ita River*



*Plate 8: Riparian Forest along
Calabar River*

The HCV 3 value identified is a swamp ecosystem that is located in the north-eastern part of the proposed Uyanga Oil Palm Estate near Kizito Camp. The presence of the ecosystem was identified and confirmed during NPP verification through direct observation as shown in Plate 8 and Figure 11 below. The area showed signs of heavily-waterlogged condition especially in the peak of raining season, when water level is high in the Calabar River, with distinct ecological characteristics compared to the surrounding habitat. The swamp ecosystem with a 100-metre buffer has been earmarked as HCV 3 management area totaling 12.2 ha.



Plate 9: Swamp ecosystem identified as HCV 3 in the NPP area

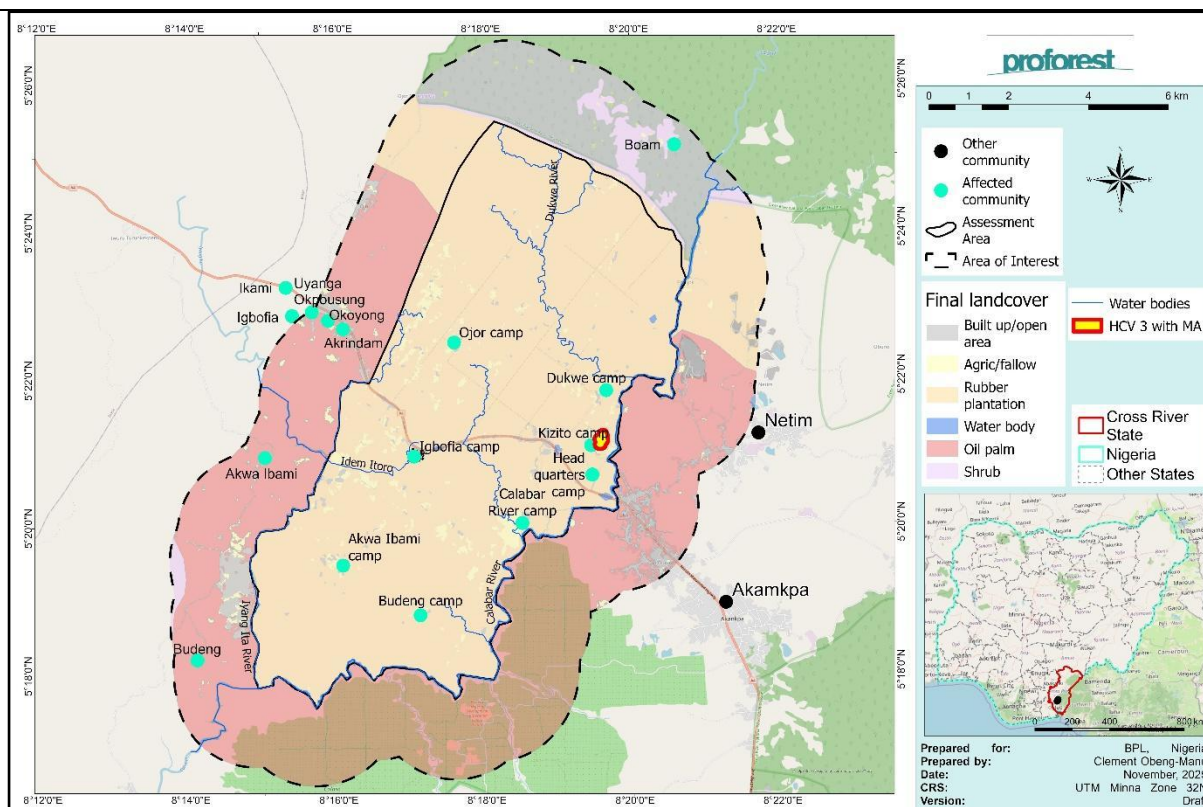


Figure 11: Map showing the location of HCV 3 in the NPP area

Table 10: Summary of findings of social HCV

HCV	Description	Finding
5	Sites and resources fundamental for satisfying the necessities of local communities or indigenous peoples (for livelihoods, health, nutrition, water, etc...), identified through engagement with these communities or indigenous peoples.	Present
6	Sites, resources, habitats and landscapes of global or national cultural, archaeological or historical significance, and/or of critical cultural, ecological, economic or religious/sacred importance for the traditional cultures of local communities or indigenous peoples, identified through engagement with these local communities or indigenous peoples.	Present

Some of the communities consulted as part of the NPP verification stakeholders' consultation including Uyanga-Igbofia, Uyanga-Okposung, Ikami, Akirindam, Boam, Okoyong, Akwa-Ibami and Budeng confirmed that, they depend on the riparian buffer zones of Calabar and Iyang-Ita Rivers which form boundaries with the concession, and Dukwe River for non-timber forest products collection and fishing at the two boundary rivers including giant snails. However, none of the communities indicated dependance on any part of the NPP area for farming and domestic water use. According to them, the land had been a rubber plantation for a very long time being managed by different ownerships including private entities and state government at different times. Nevertheless, the two springs at Headquarters Camp and Dukwe Camp have been identified by the HCV assessment as critical sources of drinking water for some of the old rubber plantation workers, who reside at the camps. The two springs have already been identified as part of HCV 5 areas. Meanwhile abandoned

farmlands confirmed to be owned by the previous camp residents were also noticed. The representatives of the communities confirmed that none of the indigenes of the 'landlord' communities farmed or owned a farm within the project area.

Nevertheless, at the workers' camps, some signs of old farming activities were observed with many pockets of abandoned farms. The old farming activities were confirmed to occur under an informal arrangement between the workers residing at the camps and the previous management of the rubber estate. As reviewed, the HCV assessment estimated a minimum land area 381.5 ha are required to sustain the food security and livelihood of the workers' camp residents as per the HCV-HCSA formula. This indicative area is feasible to be allocated by BPL for the residents of the workers' camps due to the size of the NPP area, and the phased approach to be adopted for the oil palm plantation development. BPL is committed to identifying designated active farming buffer zones close to the camps.



Plate 10: Abandoned farmland in the norther part of NPP area



Plate 11: Abandoned farmland near Igbofia Camp with NPP area



Plate 12: Abandoned cassava farm near Akwa Ibami Camp within NPP area



Plate 13: Abandoned plantain farm near Headquarters Camp with in the NPP area

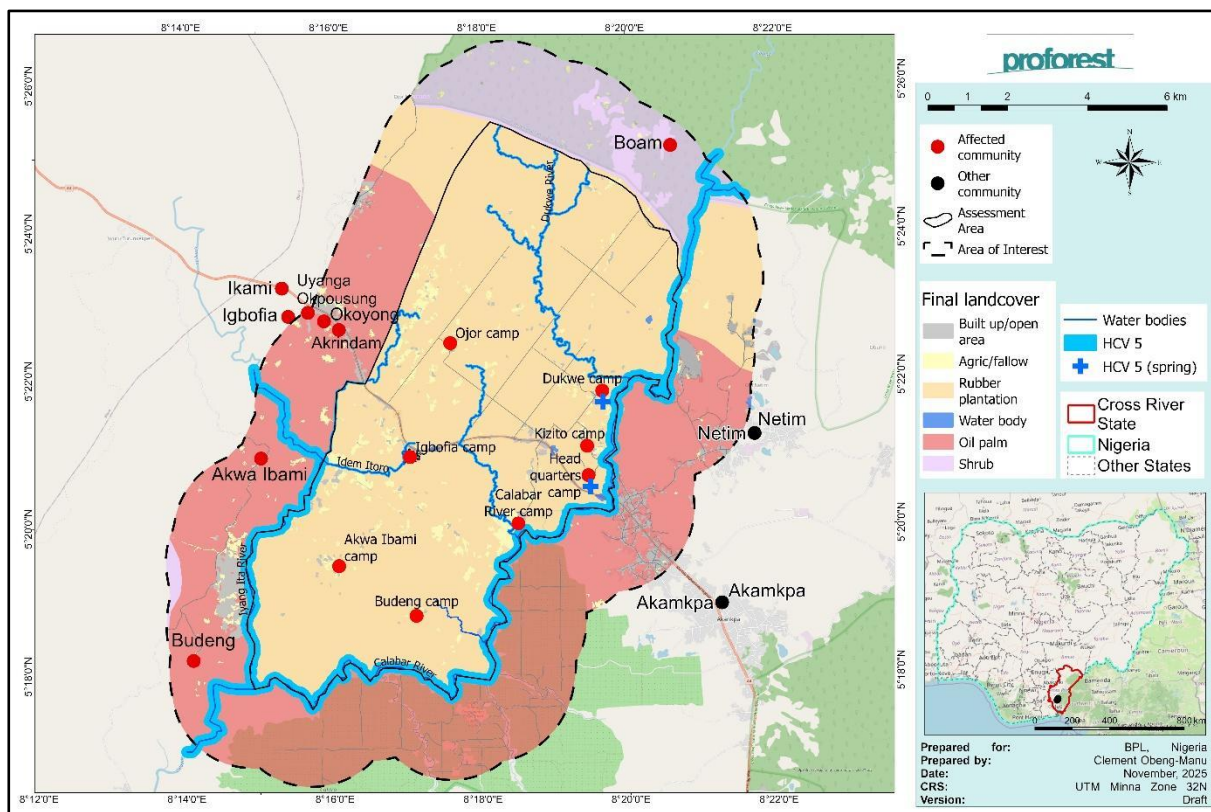


Figure 12: Map showing the location of HCV 5 within the NPP area

About seven graveyards identified within the NPP area around the old rubber plantation workers' camps set aside for burials of non-indigens have been designated as HCV 6 areas. These were areas historically designated as cemeteries during the CREL operational period for non-indigens, who were not allowed to bury their dead ones in or around the 'landlord' communities. Agreed actions included demarcating and excluding the HCV 6 areas from plantation development activities and other forms of development.

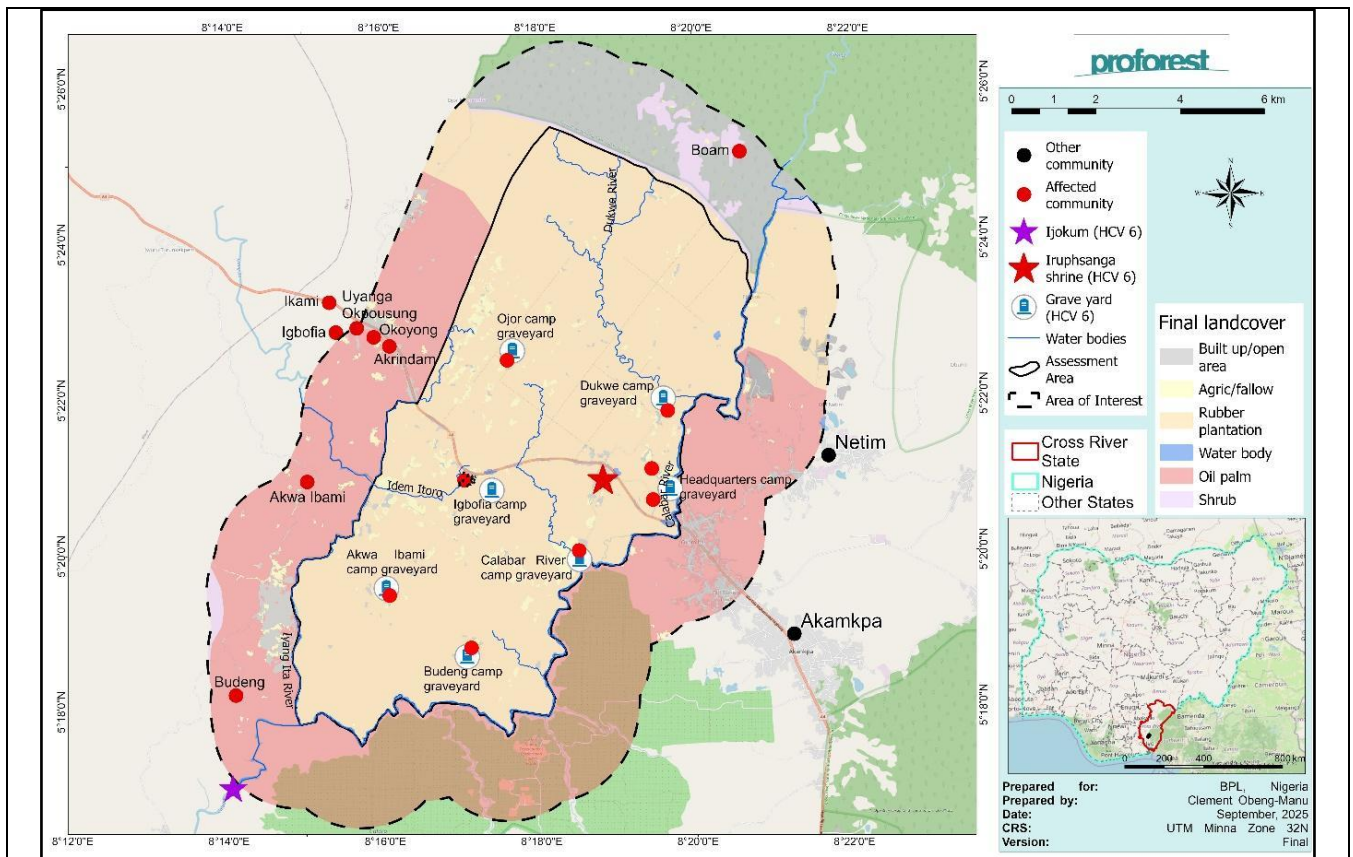


Figure 13: Map showing HCV 6 within the NPP area



Plate 14: Onsite verification to graveyards at Block 21 near Dukwe Camp in the NPP area

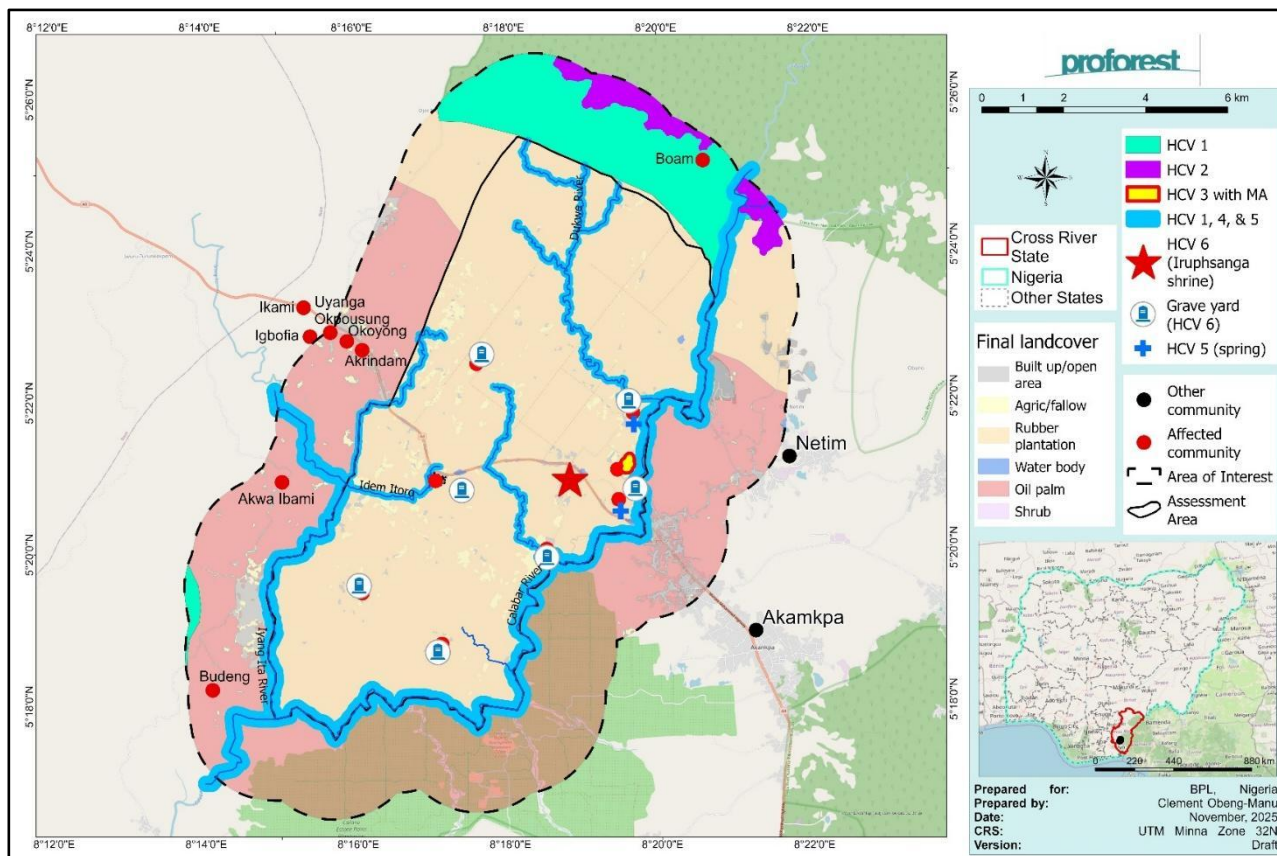


Figure 14: HCV summary map

High Carbon Stock Assessment

According to the integrated HCV-HCS assessment report, no HCS forest patch was identified within the NPP area. Hence, the riparian forest buffers along the major water bodies, including Calabar, Dukwe, Iyan-Ita Rivers and other internal streams within the project area have been identified as HCVs and mapped as potential conservation areas.

Table 11: Summary of identified values HCS forest

Values to be conserved	HCV-HCS areas (ha) within NPP	Management areas (ha)
HCS forest	0.00	0.00
Peat	0.00	0.00
HCV 1	397.04	397.04
HCV 2	0.00	0.00
HCV 3	1.85	12.21
HCV 4	397.04	397.04
HCV 5	649.91	649.98

HCV 6	0.87	0.87
Net total HCV area	652.63	663.06

A visit to the NPP area during the onsite verification, established that no land clearing has begun, hence the HCV areas are yet to be mapped out and demarcated for their protection and enhancement as detailed in the management plan. However, interview with BPL management, as well as the ‘landlord’ communities (i.e., Uyanga-Igbofia, Uyanga-Okposung, Ikami, Akirindam, Boam, Okoyong, Akwa-Ibami and Budeng), confirmed they were involved in the identification of the HCV-HCS areas led by the team from Proforest. They also confirmed that stakeholder meetings were held after the assessment, where the HCV areas identified were shown to them on the Map. They also confirmed that until the time of NPP verification no land clearing for oil palm cultivation has begun. The ‘landlord’ communities added that Proforest team informed that these areas would be mapped out as shown in Figure 15 below, and will be demarcated and conserved when land clearing begins.

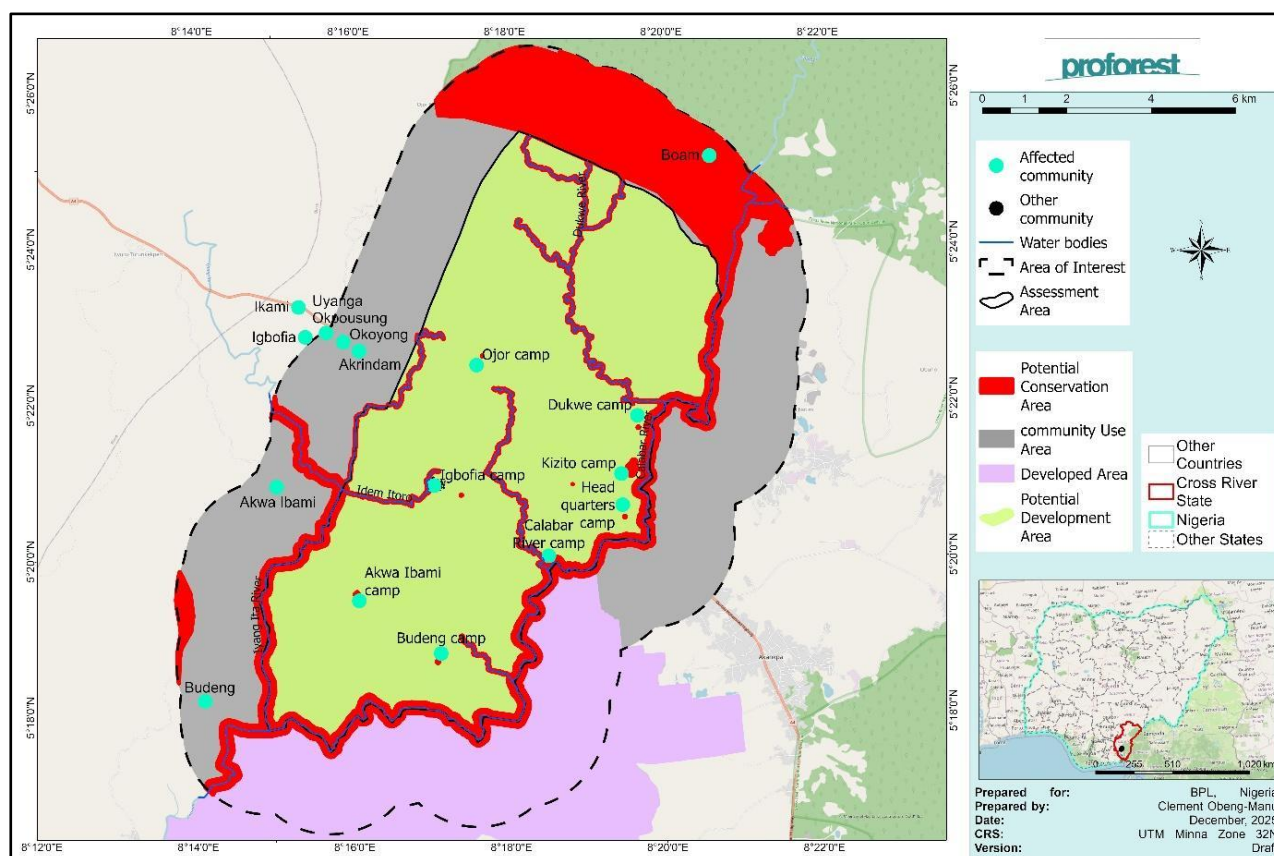


Figure 15: Map showing the location of potential conservation area, and community use areas

It is worth of note that the old rubber plantation within the NPP area is being tapped during the verification exercise. The representatives of the ‘landlord’ communities and Ministry of Agriculture confirmed that the only rubber tapping is the only activities ongoing at the project area.



Plate 15: Rubber tapping activities ongoing in the NPP area

4. Stakeholder Engagement and FPIC Process Reports

Efforts taken by the BPL management towards stakeholder engagement and FPIC process are detailed in the following documents:

- a) Environmental and Social Impact Assessment (ESIA) of the proposed 8,500 ha Oil Palm Plantation Development Project of Biase Plantations Limited, Uyanga Oil Palm Estate, dated December 2025;
- b) The ALS HCV-HCSA Assessment of the NPP area conducted by Proforest and documented in the Integrated HCV-HCSA Assessment for Biase Plantations Limited's Uyanga Oil Palm Estate at Akamkpa Local Government Area, Cross River State, dated;
- c) Report of Community Engagement with Uyanga Landlord Communities for Free Prior and Informed Consent (FPIC) Initiation and a Formal Introduction of the Management of Biase Plantation Limited to the Community, dated 24th July, 2025;
- d) Memoranda of Understandings:
 1. Memorandum of Understanding between Seven 'Landlord' Communities of Uyanga Oil Palm Estates (i.e., Uyanga-Igbofia, Uyanga-Okposung, Ikami, Akirindam, Boam, Okoyong, Akwa-Ibami) and Biase Plantations Limited, dated 2nd August, 2025.
 2. Memorandum of Understanding between Budeng Comunitiry of Uyanga Oil Palm Estate and Biase Plantations Limited, dated 2nd August, 2025.
 3. Evidences of Royalties Payments to the eight 'landlord' Communities for 2025 and 2026.

BIASE PLANTATIONS LIMITED

Wilmar

MEETING ATTENDANCE SHEET

Estate: Uyangs Date: 11/11/2021

Venue: Palace of the Paramount Ruler

Agenda: Introduction of Wilmar (BPL) to the Community and FPIC engagement

S/N	Name	Designation	Phone Number	Signature
1	HRM Agbor Ewa Eban	Paramount Ruler		
2	HH Emmanuel Asuvuo			
3	HH Ophot Eku Ede	Village head Diney		
4	HH Ophot Paulinus	Village head gor		
5	HH Ophot Kum Adams	Village head		
6	HH Chief Dennis Nyong	Village head		
7	HH Ophot Patrick Asuvuo	Village head Ikam	08142807172	
8	Ophot Bessy Ophot	Community Scientist	08038855914	
9	Mr Victor Bessy Ophot	South Leader	08065087111	
10	Chief Dominic Akpaka	Deputy Paramount Ruler	08062613014	
11	Okikpa Asuvuo Nyong		08140698824	
12	Charles Okon Eban	CEO (Colon)		
13	Agu, Marfuis Eban	Paramount Village	08067925756	
14	HH Ophot Hon. Dr. Bruce Oke	VILLAGE HEAD	07030888538	
15	Arond	Com		
16	Antigha Essien Kele	Sm mgr Admin	08034528280	
17	Otem Ede	Log of corner	07062113415	
18	EYONG USANI, ESQ	ADMIN BY APPOINTMENT	08034700576	
19	Paul O HAMEED	SUSTAINABILITY MGR	08034629411	
20				
21				
22				
23				
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28				

Figure 16: Attendance of FPIC engagement with the landlord communities



Plate 16: Photographic evidences of the MoU signing ceremonies

6. Stakeholder Consultation During On-site Verification Visit

During the on-site NPP verification between 19th and 21st Many, 2026, meetings were held with the affected landlord communities of the project, area as well as other stakeholders relevant to the project including government agencies and NGOs, as detailed in Table 12 below.

Table 12: Relevant stakeholders consulted during on-site verification

Date	Stakeholder	Position
19/05/2026	BPL Management	Sustainability Team
19/05/2026	Chiefs, Elders and representatives of Budeng Community	Uyanga Oil Palm Estate Landlord Community
19/05/2026	Chiefs, Elders and representatives of Uyanga-Igbofia, Uyanga-Okposung, Ikami, Akirindam, Boam, Okoyong, Akwa-Ibami	Uyanga Oil Palm Estate Landlord Communities
20/05/2026	Cross River State Ministry of Agriculture and Irrigation	Government Agency/Regulator
20/05/2026	Cross River State Ministry of Land	Government Agency/ Land Administration
20/05/2026	Federal Ministry of Environment, Calabar	Regulator

	Area Office	
20/05/2026	Cross River Geographic Information Agency (CRGIA)	Government Agency/Regulator
20/05/2026	PBL Lawyer	Legal Counsel
20/05/2026	Nigerian Conservation Foundation (NCF)	Conservation NGO
21/05/2026	Wildlife Conservation Society (WCS)	Conservation NGO
21/05/2026	Cross River State Forestry Commission	Government Agency

Summary of Interviews and Discussion

Table 13 presents the summaries of the consultations with relevant stakeholders.

Name of stakeholder/date	Name/Position	Consultation type	Outcome/Concerns/Recommendation(s)
Budeng Community 19/05/2026	Chief and Elders	Face-to-Face Interview	• The chief and elders gave an overview of Uyanga Oil Palm Estate, starting from the first owner of the land (Dunlop), through the CREL, Eng Huat to Biase Plantations. They mentioned that the current legal ownership of the land is Biase Plantations Limited, whom government of Cross River State has introduced to us as the legal occupant having acquired the old asset from the government of Cross River State. The land has been sold to BPL for 99 years for the purpose of oil palm development. The area has been abandoned for some times, including the asset of the last occupant. • Since the take-over by the BPL, we have had several meetings, up to six good meeting with the company. They have explained to us the direction of their operation, and the update us regularly. We gave our consent during engagement with the company. • We have a very good relationship with the company, which led to the signing of an MoU on 2nd August, 2025 in an elaborate ceremony. Part of the MoU was that they would be paying royalties to the landlord communities, and since then they have paid twice, for 2025 and 2026, as well as offering some gift items during the Christmas celebration in 2025.

			• We were also consulted during the ESIA and HCV assessments conducted by the Foremost Development Services Limited and Proforest. We can say so far so good, that they have surpassed the record of their predecessors because they truly carry us along. The community representative mentioned Ijokum where hunting and fishing are not allowed by anyone without authorization given by the community chief. In that area, some fishes jump out themselves, and the members of the community can pack and use them. This area is part of Calabar River. They have been informed that the place is not their own. • The community stated that none of their community members are currently farming in the NPP area. • So far, we have enjoyed good relationship with the company. We have some request to them to fix the bridge linking Budeng community to the Oil Palm Estate, and they have gone there to do site inspection and inspection, and promised to fix the bridge. The mentioned that there are no issues with them for now, and we believe they will continue to live up to expectations. • However, we have requested that they should give us some preferences in terms of contract awards, when the project operations eventually begin.
Seven Landlord Communities (i.e., Uyanga-Igbofia, Uyanga-Okposung, Ikami, Akirindam, Boam, Okoyong, Akwa-Ibami) 19/05/2026	Chiefs, Elders, Representatives of the Communities including youth and women leaders	Face-to-Face Interview	• BPL is far above the previous companies that operated in the area (NPP area). Within the first three months of their existence in the area, they impacted the landlord communities positively, in terms of royalties' payments to the communities. • We have had several engagement meetings with them, where we gave our consent to the development of the oil palm estate. They made commitments that they would be award scholarships to

			three indigens of each of the landlord communities who secured admission into higher institutions of learning, as well as other CSR projects as occasionally agreed by the landlord communities and the company. • Our relationship with the BPL has been very cordial, and we have an MoU with them with some commitments on the parts of both parties, and the MoU was signed in a landmark ceremony. Some of which they have started to fulfill, such as royalties' payments and gift items for Christmas. • All the communities were parts of the engagements during ESIA and HCV assessments, we were also consulted after the assessments to explain outcome of the findings. We have HCV 6 around akirindam Hill near House 1, where communities pray and offer some sacrifices. • The communities confirmed that the company is tapping the existing rubber plantations, but they have not seen them employing additional workers from our communities. The communities added that lumps of rubber everywhere in the area. Even some of the old workers were not absorbed. We would like them to do something about that, pending oil palm project. • We want them to begin operations after we have given our blessings, but them kept on telling us that they have not completed the necessary initial processes.
Cross River State Ministry of Agriculture and Irrigation 20/05/2026	Permanent Secretary, Director of Agric. Services and Director of Planning and Statistics	Face-to-Face Interview	• We are aware of the project and we have had constant engagement with the company. The estate was originally established by the Dunlop as rubber plantation, transferred to CREL, Eng Huat and now BPL, after series of abandonments. • They have done their pre-liminary assessment, and we have carried along.

			We were part of the engagement conducted by the Proforest during the HCV-HCS assessment around August 2025, and ESIA assessment carried out by the Foremost Development Services Limited. • We are also aware of the official formalization of the ownership with the government and signing of the MoUs with the landlord communities, and to carry out oil palm development activities. We have constant engagement with BPL. • The ministry has no issue with the company as they are seen by the government as a responsible organization. • The new plantation was leased to them based on the recognition of their capacity and previous records in other parts of the state.
Nigerian Conservation Foundation (NCF) 20/05/2026	Cross River State Project Manager	Face-to-Face Interview	• BPL has been engaging with us concerning the project. We are aware of the oil palm development in the old rubber plantation of Dunlop and the formal acquisition from the Cross River State Government in June last year (2025). • Their consultants held consultation meetings with us during ESIA and HCV-HSC assessments between August and December, 2025. • The protected area (Oban Group Forest Reserve) is quite some distance from the concession.
Federal Ministry of Environment, Calabar Area Office 20/05/2026	Acting Chief Scientific Officer	Face-to-Face Interview	• The ministry is fully aware of the project at Uyanga Estate, old rubber plantation originally established by Dunlop. • The ministry gave approval for the ESIA assessment, and all assessments completed with submission of draft report. The report has undergone review, and the announcement has been made to the public. • The next stage is the grading of the report and the approval by the Minister of the Environment.

			• The company has done the needful, and they have been granted interim approval, which is valid for use to complete any initial process for plantation establishment.
Cross River State Ministry of Land 20/05/2026	Director of Land	Face-to-Face Interview	• BPL has taken legal possession of the land as the rightful owner, effective from 13th June, 2025, when the land allocation paper, referenced LUAC/BSE/CRS/ADS/13/001/Vol.1/4 issued by the Cross River State Ministry of Lands, after making the necessary payments contained in the Offer Letter of 11th June, 2025 (LUAC/BSE/CRS/ADS/13/001/Vol.1/2) for a parcel of land measuring approximately 8,522.19 Hectares in Akamkpa Local Government Area of Cross River State, Nigeria. • The ministry has no unsettled Business with the BPL.
Cross River Geographic Information Agency (CRGIA) 20/05/2026	Director-General, CRGIA	Face-to-Face Interview	• The agency is fully-aware of the land acquisition by the BPL. They have reached out to the agency through their lawyer, and the necessary assessment has been done. • We are at a point of negotiation with them concerning the issuing of Certificate of Occupancy to BPL to further authenticate their legal ownership of the land. • Usually, the process drags for any property previously-owned by government, and without Certificate of Occupancy because any buyer assumes that all responsibly concerning this should have been handled by the government, but that hardly happens. Nevertheless, the CRGIA and BPL are having a resolution soon. The DG noted.
Wildlife Conservation Society (WCS)	Director, Cross River Landscape	Phone Interview	• WCS is aware of the project. We were consulted during pre-liminary assessments and have several other engagement meetings since acquisition by the BPL.

21/05/2026			• The area is an existing rubber plantation and does not overlap with any of the conservation or protected areas in Cross River State. The nearest protected area to the proposed oil palm estate would be Oban Group Forest in the north, but it is not so close. There are community lands between the reserve and the proposed project site.
Cross River Forestry Commission 21/05/2026	Director	Phone Interview	• The Cross River Forestry Commission is aware of the acquisition of the rubber estate by Wilmar (Biase Plantations Limited). Proforest was at the commission during the HCV-HCS assessment, and we have fruitful deliberations. The company's management has also been having some meetings with us intimating us about the development. None of the areas acquired overlap with forest reserve under our watch.



Plate 17: Photographs taken during stakeholders' consultation meetings for onsite NPP verification

5. Greenhouse Gas (GHG) Emission Report

The GHG assessment for BPL Uyanga Oil Palm Estate was conducted by Proforest team, dated 19th June, 2026. The assessment team is confirmed to meet the NPP 2021 requirements, with the following qualities:

- i. Knowledge of carbon emission accounting methodologies for above and below ground carbon stocks, including peat.
- ii. Experience in verifying land cover maps and/or conducting carbon stock assessment in agriculture and/or forestry sectors.
- iii. Experience and expertise in using remote sensing technology to estimate carbon stocks.

The estimation of GHG was done using a combined methodology comprising a comprehensive desktop review of relevant documents and the application of the latest version of the RSPO New Development GHG Calculator, the prescribed tool under the RSPO New Planting Procedure (NPP) for estimating greenhouse gas emissions and sequestration associated with new oil palm developments.

A review of the GHG assessment report established that four scenarios were modelled to ensure that the analysis captured a range of possible development pathways. The project area is intending to set aside 663.06 ha of the NPP area for conservation purposes. Scenarios 3 and 4 are presented to guarantee strong effort in conservation and in reduction of GHG emissions. Table 14 below presents the characteristics of the four scenarios considered for the analyses.

Table 14: Characteristics of the different scenarios used for the estimation of GHG emission

	Scenario 1	Scenario 2	Scenario 3	Scenario 4
Concession lease area (ha)	8,555.3	8,555.3	8,555.3	8,555.3
Rubber (ha)	7,999.60	7,999.60	7,999.60	7,999.60
Waterbody (ha)	51.26	51.26	51.26	51.26
Agriculture/fallow (ha)	316.35	316.35	316.35	316.35
Built up/open area (ha)	185.08	185.08	185.08	185.08
Oil palm (ha)	3.01	3.01	3.01	3.01
Set aside area for conservation (ha)	0.00	0.00	663.06	663.06
Percentage of conservation area (%)	0.00	0.00	7.75	7.75
Land in hectare cleared for other use (%)	0.00	0.00	0.00	0.00
Proposed development (ha)	8,504.04	3.01	7,892.24	7,892.24
Percentage of proposed development area (%)	100.00	0.04	92.25	92.25
Total planted area (ha)	8,504.04	3.01	7,892.24	7,892.24
Percentage of planted area (%)	100.00	0.04	92.25	92.25

Table 15 below present the results of the GHG analysis.

Table 15 presents the results of the carbon emissions per the four different scenarios

	Scenario 1 tCO ₂ e	Scenario 2 tCO ₂ e	Scenario 3 tCO ₂ e	Scenario 4 tCO ₂ e
--	----------------------------------	----------------------------------	----------------------------------	----------------------------------

Land clearing	88,476.15	26.17	82,621.98	82,621.98
Crop sequestration	-79,612.55	-28.17	-73,885.05	-73,885.05
Fertilisers	5,423.33	1.92	5,033.17	5,033.17
N ₂ O	5,086.96	1.80	4,720.99	4,720.99
Field fuel	1,857.28	0.66	1,723.67	1,723.67
Peat	0.00	0.00	0.00	0.00
Conservation credit	0.00	0.00	0.00	0.00
POME	26,670.97	9.44	24,752.20	24,752.20
Mill fuel	161.32	0.06	149.71	149.71
Purchased electricity	0.00	0.00	0.00	0.00
Credit (excess electricity exported)	0.00	0.00	0.00	0.00
Credit (sale of biomass for power)	0.00	0.00	0.00	0.00
Field emission & sinks	21,231.17	2.37	20,214.76	20,214.76
	Scenario 1	Scenario 2	Scenario 3	Scenario 4
	tCO₂e	tCO₂e	tCO₂e	tCO₂e
Mill emissions & credit	26,832.29	9.50	24,214.76	24,214.76
Total emissions (field and mill)	48,063.46	11.87	45,116.68	45,116.68

Scenario 3 is recommended as the preferred development pathway for the Uyanga Estate. On GHG performance, Scenarios 3 and 4 return the same result: 45,116.68 t CO₂e in total emissions. Both conserve the HCV areas, and both develop the concession under the same emissions profile. Emissions do not distinguish between the two, so the choice comes down to land-use efficiency and risk. Scenario 3 reaches this result while disturbing less land. It excludes community-use areas from the development footprint rather than converting them to oil palm, whereas Scenario 4, once its land-use inputs correctly reflect the inclusion of community land, would clear more land for the same emissions and production outcome. Scenario 3 delivers the same GHG and yield results at a lower land-conversion cost. Also, Oil palm development commits land for the length of a planting cycle, well over twenty years, and that commitment is not easily undone. Between the two scenarios with identical emissions, the one that commits less land was selected as the sustainable option.

Review of the GHG report established that the main sources of emissions identified are:

- Land-use change,
- FFB transport fuel consumption, and
- Fertilizer usage.

The Uyanga Oil Palm Estate does not contain peatlands and is largely composed of mineral soils. Hence, no emissions are anticipated from the potential decomposition of peat. The soil analysis also confirmed the absence of peat and this strengthens BPL's compliance with RSPO's no-peat development requirement. The assessment indicates that the NPP area consists of approximately 94% rubber plantation, 2% open land, and 4% of agriculture area. The current vegetation has moderate carbon sequestration potential. Hence, conversion of the NPP area to oil palm is expected to yield a net gain in carbon stock over time. In addition, recommendations have been made for setting aside of areas for conservation purposes, fertiliser applications to be guided strictly by evidence-based agronomic practice rather than routine or blanket applications. Furthermore, BPL will ensure the use of trucks that are fuel efficient and large enough to minimize the number of trips. It is also expected that appropriate measures will also be taken to ensure road planning, design, and construction, minimize travel distance between harvesting sites and the processing mill to reflect industry practice of sitting mills close to plantations to cut down transit time and reduce the risk of spoilage before

processing. Besides, it is recommended that BPL develop and implement a road maintenance programme that keeps roads in good condition year-round. It is expected that this would also serve to store some additional carbon.

6. Land Use Change Analysis (LUCA) report

The Land Use Change Analysis Report titled “Land Use Change Analysis for Biase Plantations Limited’s Uyanga Oil Palm Estate at Akamkpa Local Government Area, Cross River State, Nigeria” was conducted by Proforest dated 4 February 2026. The LUCA report is therefore current at time of the NPP assessment.

Outcome of the LUCA Report

Review of the LUCA report established that:

2005 to 2007 change detection

The result of the change detection from 2005 and 2007 shows that the assessment area remained largely unchanged with minimal land cover changes. The dominant land cover was identified to be rubber plantation, covering about 95% of the assessment area between November 2005 and 2007. This aligns with the fact that the assessment area has been under rubber cultivation for decades. The results also show that about 114 ha of the rubber plantation was converted to agriculture/fallow. This gives an indication of a small-scale community use area. All the classes, however, remained very stable between these dates. The land cover classification and change detection indicate that no forest area was present either in November 2005 or November 2007. The 2005 to 2007 change matrix is presented in Table 16.

Table 16: 2005 to 2007 change matrix

2007 land cover							
2005 - 2007 changes	Agric/falloff	Built up/open area	Oil palm	Rubber plantation	Water	Total	
Agric/fallow	99.29	0.00	0.00	0.00	0.00	99.29	
Built up/open area	0.00	181.71	0.00	0.00	0.00	181.71	
Oil palm	0.00	0.00	3.01	0.00	0.00	3.01	
Rubber plantation	114.25	0.00	0.00	8,105.79	0.00	8,220.04	
Water	0.00	0.00	0.00	0.00	51.26	51.26	
Total	213.54	181.71	3.01	8,105.79	51.26	8,555.31	

2005 to 2007 change detection map is presented in Figure 17 below.

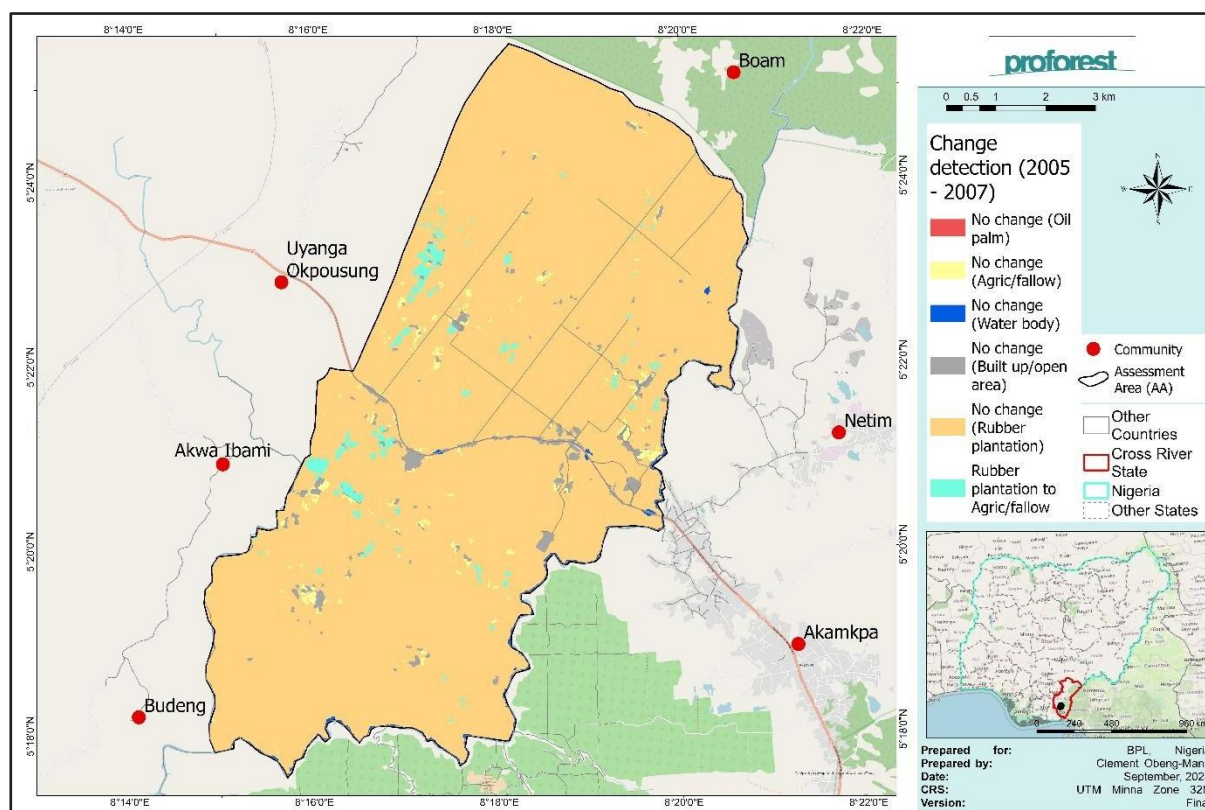


Figure 17: 2005 to 2007 land change detection map.

2007 to 2009 change detection

The land cover change detection from 2007 and 2009 also indicates that the assessment area does not undergo any rapid changes and is consistent with the history of the assessment area. Similar to the 2005 to 2007 change detection results, the dominant land cover type present was identified to be rubber, which covers about 93% of the assessment area between 2007 and 2009. About 1.3% of the rubber plantation was converted to agriculture in 2009, and this may be attributed to community members increasing the farming area or a decline in some of the old rubber plantation areas. While the agricultural area increased, there was a small reduction in the rubber plantations, signifying an increase in the community use area for agriculture. The change matrix for 2007 to 2009 is presented in Table 17.

Table 17: 2007 to 2009 change matrix

2009 land cover						
2007 to 2009 changes	Agric/fallow	Built-up/open area	Oil palm	Rubber plantation	Water	Total
Agric/fallow	213.54	0.00	0.00	0.00	0.00	213.54
Built-up/open	0.00	181.71	0.00	0.00	0.00	181.71

area						
Oil palm	0.00	0.00	3.01	0.00	0.00	3.01
Rubber plantation	107.30	0.00	0.00	7,998.49	0.00	8,105.79
Water	0.00	0.00	0.00	0.00	51.26	51.26
Total	320.84	181.71	3.01	7,998.49	51.26	8,555.31

Figure 18 below shows the 2007 to 2009 change detection map.

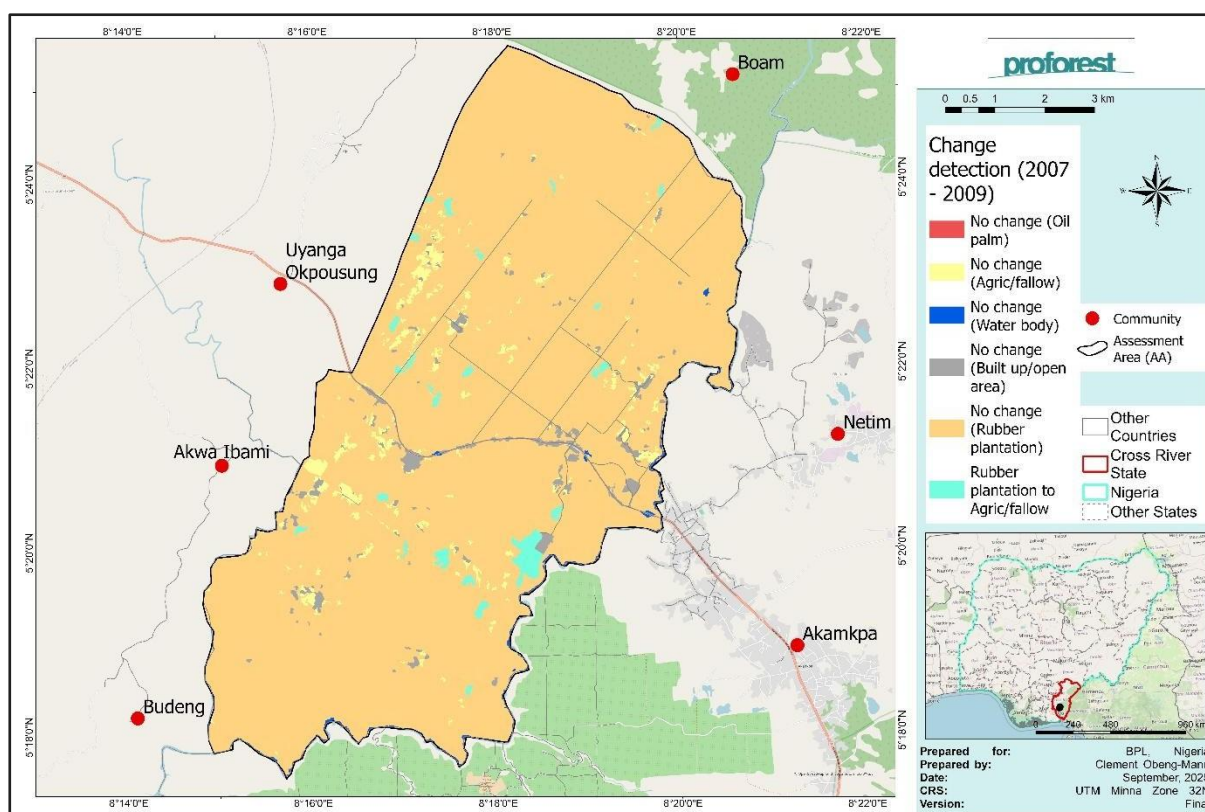


Figure 18: 2007 to 2009 change detection map

2009 to 2014 change detection

The 2009 to 2014 change detection also showed a land cover that is dominated by rubber, indicating that rubber is a stable land cover type within the assessment area. The dominant nature of the rubber plantation through the years reinforces the conclusion that the assessment area is a rubber plantation and has no forested areas within. The change matrix that shows the details of the changes between 2009 and 2014 is presented in 18.

Table 18: 2009 to 2014 change matrix

2014 land cover						
2009 land	2009 to		Built-up/open area		Rubber plantation	Total

cover	2014 changes	Agric/fallow		Oil palm		Water	
	Agric/fallow	213.54	107.30	0.00	0.00	0.00	320.84
	Built-up/open area	0.00	181.71	0.00	0.00	0.00	181.71
	Oil palm	0.00	0.00	3.01	0.00	0.00	3.01
	Rubber plantation	0.00	0.00	0.00	7,998.49	0.00	7,998.49
	Water	0.00	0.00	0.00	0.00	51.26	51.26
	Total	213.54	289.01	3.01	7,998.49	51.26	8,555.31

While there was a reduction in the area for agriculture/fallow (from 320 ha in 2009 to 213 ha in 2014), built-up/open areas increased from 181 ha to 289 ha in the same time period. The reduction in agriculture/fallow may be attributed to the agricultural patterns, including allowing the fallow cycles, or reversion of marginal open areas to shrub vegetation or plantation understory cover. However, the increase in the built-up/open areas may be attributed to an increase in community activities, expansion of access roads, and clearing. Such activities are usually expected in plantations where settlements and infrastructure expand over time. Rubber, oil palm, and water body remained relatively unchanged (Figure 19).

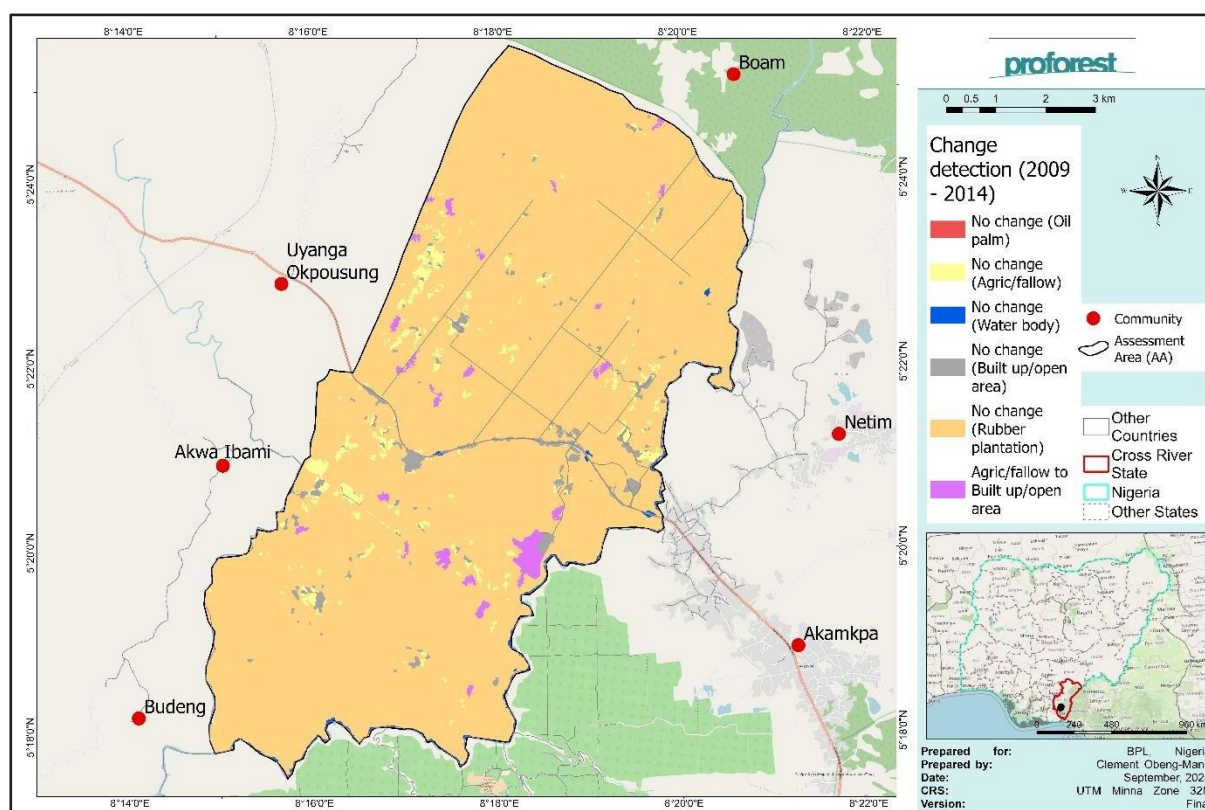


Figure 19: 2009 to 2014 land cover change map

2014 to 2018 change detection

Similar to the previous land cover and change result, the result of the land cover for 2014 and 2018 also has rubber plantation as the dominant land cover type, covering an area of 7998 ha in 2014 and 8088 ha in 2018. The increase in the area for rubber in 2018 can be attributed to replanting or the maturity of young rubber within the assessment area that was carried out within the assessment area. There was a notable reduction in agricultural area which may be attributed to the new planting that was carried out, as those areas were identified to be farmland between 2009 and 2014. Also, the built-up/bare areas increased, reflecting the continued expansion of access routes and settlement. The detailed change matrix between 2014 and 2018 is presented in 19.

Table 19: 2014 to 2018 change matrix

2018 land cover							
2014 to 2018 changes	Agric/fallow	Built-up/open area	Oil palm	Rubber plantation	Water		Total
Agric/fallow	102.06	21.56	0.00	89.92	0.00		213.54
Built-up/open area	0.00	289.01	0.00	0.00	0.00		289.01
Oil palm	0.00	0.00	3.01	0.00	0.00		3.01
Rubber plantation	0.00	0.00	0.00	7,998.49	0.00		7,998.49
Water	0.00	0.00	0.00	0.00	51.26		51.26
Total	102.06	310.57	3.01	8,088.41	51.26		8,555.31

The results from the 2014 to 2018 land cover changes also reaffirmed the presence and stability of the rubber plantation and the absence of primary forest or natural ecosystems within the assessment area. These results support compliance with RSPO requirements with regard to historical land cover and land use conditions, as well as no deforestation or degradation. Figure 19 shows the change map between 2014 and 2018.

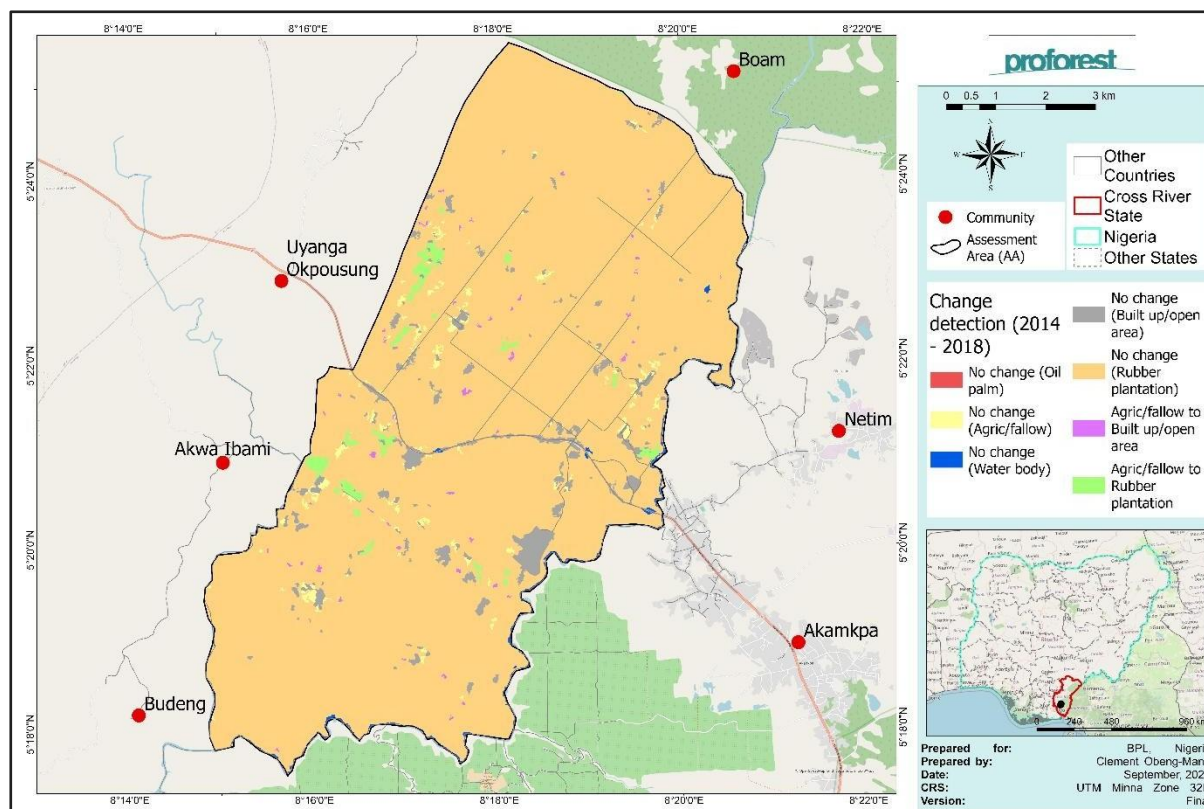


Figure 20: 2014 to 2018 land cover change map

2018 to 2025 change detection

Rubber continued to be the dominant land cover type between 2018 and 2025, although there was a decrease in area (from 8088 ha in 2018 to 7998 ha in 2025). The changes between 2018 and 2025 is presented in Table 20.

Table20: 2018 to 2025 change matrix

2025 land cover						
2018 to 2025 changes	Agric/fallow	Built up/open area	Oil palm	Rubber plantation	Water	Total
Agric/fallow	102.06	0.00	0.00	0.00	0.00	102.06
Built up/open area	125.49	185.08	0.00	0.00	0.00	310.57
Oil palm	0.00	0.00	3.01	0.00	0.00	3.01
Rubber plantation	88.81	0.00	0.00	7,999.60	0.00	8,088.41
Water	0.00	0.00	0.00	0.00	51.26	51.26

	Total	316.36	185.08	3.01	7,999.60	51.26	8,555.31
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The reduction in rubber can be attributed to an increase in farming activities due to the abandonment/non-maintenance of the rubber plantation. A considerable increase was observed for agriculture/fallow as the area increased from 102 ha in 2018 to 316 ha in 2025. The increase in the agriculture/fallow area suggests an intensification of agricultural practice not only within the rubber areas but also within open areas.

Built-up/open areas reduced from 310 ha in 2018 to 185 ha in 2025, and this may be attributed to changes in settlement patterns as well as some open areas being used for farming. The result for 2018 to 2025 changes also indicates that there were no forests present within the assessment area or no natural ecosystems present. The land cover changes that were observed are changes that are common for any existing plantations and do not show any land cover changes that would contradict the RSPO requirements with regard to pre- and post-cutoff conditions. 20 below shows the change map between 2018 and 2025.

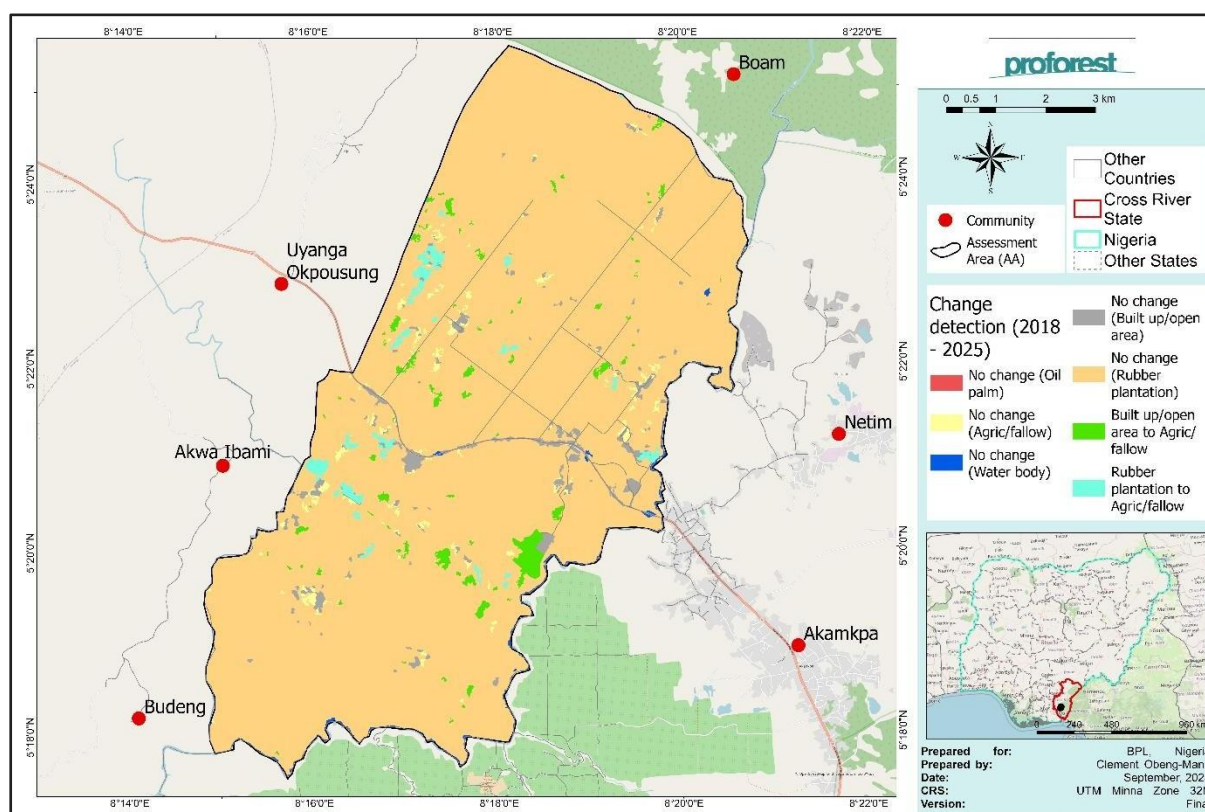


Figure 21: 2018 to 2025 land cover change map

7. NPP Integrated Management Plan

Biase Plantations Limited's Uyanga Oil Palm Estate Has developed NPP Integrated Management Plan as documented in the Assessment Summaries and Management Plans. The management plan provides an overview of all the NPP assessments report and includes management plans for all key aspects as required, and consistent with the proposed management plans as contained in all the assessment reports (e.g., ESIA,

Integrate HCV-HCS, Soil and Topography) mentioned in previous sections. This summary management plan shall indicate at a minimum but not be limited to the following:

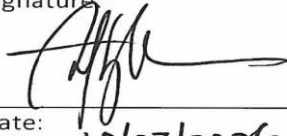
- Key findings of the various assessments (e.g., potential minor environment and/or social risk requiring mitigation actions; total conservation areas).
- Key mitigation and monitoring regime, covering both the environmental and social aspects.
- Evidence of FPIC and key agreements with local communities (if any).
- An action plan describing operational actions consequent to the findings of the various assessments, referencing the grower's relevant operational procedures.
- Designation of the management team and responsible person for the implementation.

The management plan includes a statement of acceptance of responsibility for assessment and formal sign-off by top management of Biase Plantations Limited (i.e., the General Manager).

10. Conclusion

Through in-depth review of the NPP assessment reports and supporting documents as well as on-site verification of site conditions and interviews with local communities and all relevant stakeholders including government agencies, regulators and NGOs, the verification team confirms that the company has met the requirements of the RSPO New Planting Procedure, conducted an effective FPIC process and has established a detailed integrated management plan in line with the assessment reports in order to ensure the sustainable development of the proposed oil palm estate.

Acknowledgement by RSPO Member	Uyanga Oil Palm Estate of Biase Plantation Limited acknowledges that this NPP submission had been conducted in accordance with the New Planting Procedure 2021. All assessments had been carried out accordingly and without any prejudice. Biase Plantation Limited will ensure all legal requirements are continuously met pre, during and post development of this NPP area.	
Confirmation by Certification Body	The work recorded in this NPP submission by Biase Plantation Limited, Uyanga Oil Palm Estate at Akamkpa Local Government Area, Cross River State, Nigeria has been verified by SCS Global Services and has been carried out in accordance with the requirement of the RSPO New Planting Procedure 2021 for the time being in force and in that respect that this area is considered satisfactory for development of new plantings.	
Signatures	RSPO Members	Certification Body
	Name of Person Responsible: Voo Gin Fah	Name of Lead Auditor: Frank Kwesi
	Designation: Plantation Head	Designation: Lead Auditor

	Signature	Signatures: 	
		Date: 10/07/2026	
	Date: 10/07/2026		Date: 11/07/2026