



RSPO P&C CERTIFICATION AUDIT REPORT

(Biase Plantations Limited (Calaro POM))

Audit Application Number:	PC26-000003
Assessment Type:	Annual Surveillance Audit 4
Date of Audit:	18/08/2025 – 22/08/2025
Audit Report Number:	
Revision Number:	
Audit Report Date	01/12/2025

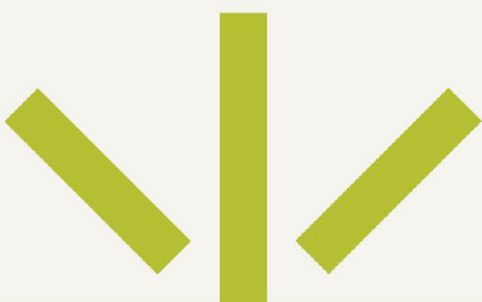


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1. Certification Body Background

1.1 Description of Certification Body

Certification Body Information	
Name of Certification Body	SCS Global Services
Address of Certification Body (Accredited Office)	2000 Powell Street, Ste. 600, Emeryville, CA 94608 USA
Background of the Certification Body	SCS Global Services (SCS) is a global leader in third-party environmental and sustainability certification, auditing, testing services, and standards. Established as an independent third-party certification firm in 1984, our goal is to recognize the highest levels of performance in environmental protection and social responsibility in the private and public sectors, and to stimulate continuous improvement in sustainable development. SCS became one of the first recognized California Benefit Corporations. SCS holds itself to the highest standards in the industry and has been accredited by six different accreditation bodies covering over 15 different certification systems, including food and agriculture, forestry, greenhouse gas, indoor air quality, sustainable furniture and biofuels. SCS was approved as a RSPO certification body for supply chain certification (worldwide) on 13 January 2017. Most recently approved for Principles & Criteria scope (worldwide) 13 November 2018.
Phone Number (Accredited Office)	+1.510.452.8000
Websites	www.SCSglobalServices.com
Contact Person Name	Adriana Cala, RSPO Program Manager
Email	acala@scsglobalservices.com
Accreditation Information	
ASI Code	ASI-APP-002
Technical Scope	RSPO Principles & Criteria and RSPO Supply Chain
Geographical Scope	Worldwide
Accredited Since	12 Jan 2017



2. Organisation Details and Certification Scope

2.1. Organisational Overview

Management Unit Information <i>Note: Management Unit refers to unit of certification</i>	
Name of Management Unit/s	Biase Plantations Limited (Calaro POM)
Address of the Management Unit/s	c/o Wilmar Trading Pte Ltd 28 Biopolis Road, 138568
Country	Nigeria
Websites	http://www.wilmar-international.com
Description of the Management Unit	<p>Wilmar International Limited, a Malaysian Company is a member of the Roundtable for Sustainable Palm Oil (RSPO) with strong commitment to sustainable development. In 2013, Wilmar International was among the first companies in the palm oil industry to commit to a stringent No Deforestation and No Peat Exploitation (NDPE) policy which extends across its entire supply chain, including joint-ventures and third-party suppliers. Most of Wilmar’s upstream operations in Nigeria involve reviving and replanting old and abandoned oil palm estates. In 2011, the company kick-started its upstream operations with Biase Plantations Limited (Calaro Palm Oil Mill), which acquired two plantations in Cross River State that were established by the government in the 1960s: the Calaro Oil Palm Estate and the Ibiae Estate.</p> <p>The acquisition and development of the 5,549-hectare Calaro Oil Palm Plantation involved replacing the old palm trees with high-yielding cultivars from Malaysia and the installation of an ultra-modern 45 ton/hour oil palm processing mills.</p> <p>The POM supply its finished product in the form of CPO to its sister company PZ Wilmar based in Lagos, Nigeria. Similarly, the kernel is supplied to its own Crusher plant which is integrated into the POM to produce PKO which is also supplied to PZ Cussons, also a sister company based in Lagos, Nigeria. In all cases, land acquisition was governed by the Free, Prior and Informed Consent (FPIC) process, which is central to the Principles and Criteria of the RSPO, and a core component of Wilmar’s NDPE policy. The underlying principle of FPIC is that a community has the right to give or withhold consent to proposed projects that may affect lands that they customarily own, occupy or use. These processes are clearly recorded and documented and are also used to sensitize the host communities on the potential opportunities and challenges that the evolving oil palm industry might bring to their communities and ways of life.</p> <p>As a matter of policy, Wilmar carries out replanting existing plantations with the full support and buy-in of host communities. In line with its NDPE policy, Wilmar’s operations in Nigeria have not converted any HCV or HCS forest areas or peatlands. The annual surveillance audit covered the RSPO certified CPOM estate and Ibiae Estate. The company has a total average workforce of about 3,239 for both estates and mill. Wilmar holds other land titles including Calaro Extension, Kwafalls and Ibad which are however excluded from the scope of this certification</p>



	<p>but captured in its Time Bound Plan in compliance with the RSPO certification system document 2020.</p> <p>Calaro and Ibiae Estates have a cordial relationship with their host communities as confirmed during the audit stakeholder consultation during this audit. There has been extensive engagement with communities following the acquisition of the old plantation from the state government. This has been translated into the buy-in of the communities prior to the replanting of the plantation. Engagements have been at all levels of the communities involving all key stakeholders in each of the host communities as well as throughout all statutory administrative structures from state to the local government level. Several CRS projects including schools, boreholes, scholarships, medical screening for all communities among others were confirmed by the communities as benefits from the company.</p>
Management Representative Name	Paul O. Hammed
Management Representative Designation	Sustainability Manager
Management Representative Email	oluwayinka.hameed@ng.wilmar-intl.com

2.2.RSPO Membership Information

RSPO Membership Information	
RSPO Membership No.	2-0017-05-000-00
Name of RSPO Member	Wilmar International Limited
Member Since	29/09/2004



2.3. Certificate Information

Certificate Information	
Certificate No.	SCS-RSPOPC-000202
prisma Document Reference Number	<i>(N/A until June 2025)</i>
prisma Trading Account ID	TA25-017167
Scope of Certification	Production of CSPO and CSPK
Supply Chain Model	<input type="checkbox"/> Identity Preserved (IP) <input checked="" type="checkbox"/> Mass Balance (MB)
Applicable Standards / Normative Reference	<input checked="" type="checkbox"/> RSPO Principles and Criteria for the Production of Sustainable Palm Oil 2018 <input checked="" type="checkbox"/> RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard 2020 <input checked="" type="checkbox"/> RSPO Management System Requirements for Group Certification of FFB Production 2022 <input checked="" type="checkbox"/> RSPO Rules on Market Communication and Claims 2022
National Interpretation (NI)	Nigua National Interpretation
Initial Date of Certification:	15/10/2021
Effective Date of Certificate:	15/10/2021
Expiry Date of Certificate:	14/10/2026
Name of Peer Reviewer	N/A

3. Description of the Management Unit

Information of Palm Oil Mill					
Name of Palm Oil Mills	prisma Site Business ID	Address of Palm Oil Mill	Mill's capacity (MT/hour)	GPS Coordinates	
				Latitude	Longitude
Biase Plantations Limited (Calaro Palm Oil Mill)	ML25-001470	Mbarakom, 0000,	45 MT/HR	5.291084	8.298471
Remarks: No remark.					

Information of Supply Bases					
Name of Supply Bases	prisma Supply Base ID	Address of Supply Bases	Type of Supply Bases	GPS Coordinates	
				Latitude	Longitude
Calaro Estate	SB25-003881	Mbarakom, Akamkpa LGA	Nucleus Estate	5.2909	8.29843
Ibiae Estate	SB25-004357	Biase, LGA	Nucleus Estate	5.55861	8.16269





3.1. Area Statement of the Management Unit

Area Statement of Supply Bases									
Name of the Supply Base	Certified Area (Ha)	Planted Area (Ha)			Unplanted Area (Ha)				
		Oil palm planted on non peatland	Oil Palm Planted on Peat	Other Crop(s)	HCV	HCS	HCV-HCS	Conservation	Facilities / Others
CALARO ESTATE	5,549.8	4,365.77	0.00	0.00	844.94	0.00	0.00	73.51	265.58
IBIAE ESTATE	5,595.00	4,625.86	0.00	0.00	471.30	0.00	0.00	160.10	337.74
TOTAL	11,144.8	8,991.63	0.00	0.00	1,316.24	0.00	0.00	233.61	603.29
Remarks: No remarks.									

3.2. Age Profile of the Management Unit

Name of the Supply Base	Land size (Ha) by age of the Oil Palm				Production Area (Ha)	Total Planted Area (Ha)
	0 - 3 Phase 1	4-6 Phase 2	7-18 Phase 3 2012 - 2017	≥19 Phase 4		



Calaro Estate			4,365.77		4,365.77	4,365.77
Ibiae Estate			4,625.86		4,625.86	4,625.86
TOTAL (ha)			8,991.63		8,991.63	8,991.63
Remarks: N/A						

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



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

Name of the Supply Base	Land area (ha) by year					Total Area (Ha)
	2025 (current year)	2026 (current year+ 1)	2027 (current year+ 2)	2028 (current year+ 3)	2029 (current year+ 4)	
<i>Calaro Estate</i>	0.00	0.00	0.00	0.00	0.00	0.00
<i>Ibiae Estate</i>	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL (ha)	0.00	0.00	0.00	0.00	0.00	0.00

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



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

Name of other FFB Suppliers	Type of FFB Suppliers	GPS Coordinates		FFB received by the mil (MT) <i>*During the current license period</i>
		Latitude	Longitude	
Calaro Estate	Own supply bases	5.290900	8.298430	67,200
Ibiae Estate	Own supply bases	5.558610	8.162690	49,712
TOTAL				116,912



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

Name of other FFB Suppliers	Type of FFB Suppliers	GPS Coordinates		FFB received by the mil (MT) <i>*During the current license period</i>
		Latitude	Longitude	
Ibad Estate	Own supply bases	5.096160	8.589180	21,488.7
Kwa Fall	Own supply bases	5.130280	8.507880	15,559.8
Calaro Extension	Own supply bases	5.226320	8.214490	5,397.4
TOTAL				42,445.9



3.6 Projected Certified Volume for Next License

Information of New License		
Next License Period	Start Date	15/01/2026
	End Date	14/10/2026
Projected Certified FFB Volume (MT)	Calaro Estate: 67,200 Ibiae Estate: 49,712 Total: 116,912	
Average Production Yield (MT/ Ha)	8	
Projected CSPO Certified Volume (MT)	Identity Preserved	0
	Mass Balance	24,552
Projected CSPK Certified Volume (MT)	Identity Preserved	0
	Mass Balance	5,284
Oil Extraction Rate (OER) (%)	21%	
Kernel Extraction Rate (KER) (%)	4.52%	



3.7 Information of Previous & Current License (Identity Preserved)

Name of Palm Oil Mill				
Information of License	Previous Year License		Current Year License	
License Period	Start Date	DD Mmm YYYY	Start Date	DD Mmm YYYY
	End Date	DD Mmm YYYY	End Date	DD Mmm YYYY
Actual Production Period Reported	From	DD Mmm YYYY	From	DD Mmm YYYY
	To	DD Mmm YYYY	To	DD Mmm YYYY
Projected FFB Certified Volume (MT)	-		-	
Actual production of FFB (MT)	-		-	
Projected CSPO Certified Volume (MT)	-		-	
Actual CSPO Production Volume (MT)	-		-	
Actual CSPO Volume Sold as RSPO Certified (MT)	-		-	
Actual CSPO Volume Sold as Conventional (MT)	-		-	
Actual CSPO Volume Sold under Other Scheme (MT)	-		-	
Total Actual CSPO Volume Sold (MT)	-		-	



Actual CSPO credits sold (where applicable)	-	-
Projected CSPK Certified Volume (MT)	-	-
Actual CSPK Production Volume (MT)	-	-
Actual CSPK Volume Sold as RSPO Certified (MT)	-	-
Actual CSPK Volume Sold as Conventional (MT)	-	-
Actual CSPK Volume Sold under Other Scheme (MT)	-	-
Total Actual CSPK Volume Sold (MT)	-	-



3.8 Information of Previous & Current License (Mass Balance)

Name of Palm Oil Mill	Biase Plantations Limited (Calaro POM)			
Information of License	Previous Year License		Current Year License	
License Period	Start Date	15/10/2023	Start Date	19/12/2024
	End Date	18/12/2024	End Date	14/01/2026
Actual Production Period Reported	From	01/08/2023	From	01/08/2024
	To	31/07/2024	To	31/07/2025
Projected FFB Certified Volume (MT)	53,000 MT		70,510 MT	
Actual production of FFB (MT)	56,398.57MT		70,402.8 MT	
Projected CSPO Certified Volume (MT)	12,190 MT		14,835.30 MT	
Actual CSPO Production Volume (MT)	10,868 MT		13,601.38MT	
Actual CSPO Volume Sold as RSPO Certified (MT)	0		0	
Actual CSPO Volume Sold as Conventional (MT)	10,957.79 MT		12,833.47 MT	
Actual CSPO Volume Sold under Other Scheme (MT)	0		0	
Total Actual CSPO Volume Sold (MT)	0		0	
Actual CSPO credits sold (where applicable)	0		0	



Projected CSPK Certified Volume (MT)	2,226 MT	3,271.66 MT
Actual CSPK Production Volume (MT)	2,515.38 MT	3,046.03 MT
Actual CSPK Volume Sold as RSPO Certified (MT)	1,858.58 MT	2,118.63 MT
Actual CSPK Volume Sold as Conventional (MT)	656.8	973.69 MT
Actual CSPK Volume Sold under Other Scheme (MT)	0	0



4. Audit Programme

4.1. Audit Methodology

SCS Global Services (SCS) deploys interdisciplinary teams with expertise in agro-forestry, social sciences, natural resource, environmental management, economics, palm oil production, and other relevant fields to assess the conformance of Biase Plantations Limited (Calaro POM) to the RSPO Principles and Criteria Generic RSPO Certification Systems document and Biase Plantations Limited (Calaro POM) documented policies/procedures.

To ensure compliance, the audit treated the mill and its supply base as an RSPO Certification Unit. The mill was audited together with the sampled estate(s). Evaluation methods included review of documents and records, observation of implementation of SOPs and policies in the field, gathering information from Biase Plantations Limited (Calaro POM) personnel, contractors, and stakeholders (internal and external). The audit team used RSPO sampling methodology to select operational sites to visit and stakeholders to engage. As such, the assessment is based on random sampling and therefore nonconformities may exist that have not been identified.

Each audit team member evaluated parts of the standards based on her or his background and expertise. On the final day of the evaluation, team members convened to deliberate the findings of the assessment jointly. This involved an analysis of all relevant field observations, interviews, stakeholder comments, as well as documents and records. Where consensus among team members cannot be achieved due to lack of evidence, conflicting evidence, or differences of interpretation of the standards, the team reported these in the certification decision section and/or in observations.

The final summary of the assessment findings can be found in item 6 “Summary of Audit Findings”.

For Initial and Re-certification assessment, the report is externally reviewed by ASI approved Peer Reviewer prior to certification decision by SCS.

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

For any COVID-19 measures put in place before, during and after the audit please visit: <https://www.scsglobalservices.com/news/covid-19-letter-to-our-clients-colleagues-and-friends>

4.2. Audit Team Member

Name	Role	CAB Auditor Number
Joseph Osei	Lead Auditor	ASI1C7CLMP
Frank Kwesi	Audit Team Member	ASI1RQ7RYS
Adeyemi, Adesoji	Audit Team Member	ASI1EHP2FU
Anthony Prah	Trainee Auditor	N/A



4.3. Audit Plan

Date	Time	CAB Auditor Number	Location	Activity
Day 1				
18 08 25	08.00 am - 9.00 am	ASI1RQ7RYS ASI1C7CLMP ASI1EHP2FU	Conference Room	Opening Meeting: Introductions, client update, review audit scope, audit plan, intro/update to P&C RSPO standard and protocols. Review of open minor NCs Indicator: N/A
	9:00 am – 5:00 pm	ASI1RQ7RYS		Documentation review: P1, P3, P4, P6 No discrimination Pay & working conditions No child labour No harassment No forced or trafficked labour System for managing human resource Rights of all personnel to form and join trade unions of their choice and to bargain collectively Human rights Complaints & grievances Contributions to local sustainable development Information & public availability Communication & consultation Commitment to ethical conduct Business plan/Business continuity SOPs



			<p>Gender Committee formation and Need of new mothers</p> <p>Stakeholder Consultations as per plan</p>
		ASI1EHP2FU	<p>Documentation review: P2, P3, P4, P7</p> <ul style="list-style-type: none"> Legal Compliance Boundary Checks Third part contractors legal Third party FFB legality Land use & FPIC Land use Compensation Land use Conflict Waste management Impact Assessment Fire control management Training <p>Stakeholder Consultations as per plan</p>
		ASI1C7CLMP	<p>Documentation review: P3 and P7</p> <ul style="list-style-type: none"> Business Plan and Business Continuity Effective Integrated Pest Management Pesticide use Control of soil erosion & degradation Soil & topography surveys Peat Water Management Fossil Fuel GHG HCV & HCS Continus improvement plan and monitoring Health and Safety <p>Stakeholder Consultations as per plan</p>



		TP (LA in Training)		Documentation review: P3, P5, P7 SOPs Smallholder Inclusion Soil fertility BMPs Stakeholder Consultations as per plan
12:30 - 2:00 pm Lunch				
	2:00 pm	ASI1EHP2FU	Meeting room	Stakeholder Consultation Calaro Host Communities
	5:00 – 6:00pm	Audit team and Client team	Conference room	<ul style="list-style-type: none"> ■ Audit team consolidates notes and findings. ■ Debrief of Day 1 Activities
	– 6:00pm	End of Day 1		
Day 2 Calaro Estate				
19/08/25	7:00 am – 12:00 pm	Audit team as per assigned indicators	Plantation	Site verification (Palm Plantation) <ul style="list-style-type: none"> ■ Best agricultural practices ■ Manuring, Spraying, Harvesting, ■ HCV / Conservation Area/ Riparian Zones ■ Legal compliance / boundary ■ Workshop / Pesticide / Fertilizer Stores / Waste centre/ Water treatment and sampling points ■ Workers' interview (Pay/PPE/Housing etc.) ■ Safety and Health ■ Implementation of applicable procedures
	2:00 – 5:00 pm	Audit team as per assigned indicators	Meeting room	Document Review Continue as per Day 1
	2:00 pm	ASI1RQ7RYS & AP		Stakeholder Consultation Worker's representatives (Local Union) Gender Committee
12:30 - 2:00 pm Lunch				



	5:00 – 6:00pm	Audit team and Client team	Conference room	<ul style="list-style-type: none"> ■ Audit team consolidates notes and findings. ■ Debrief of Day 2 Activities
	6:00pm	End of Day 2		
Day 3				
Travel to Ibiae Plantation				
20/08/25	8:00 am – 3:00 pm	Audit team as per assigned indicators	Plantation	Site verification (Palm Plantation) <ul style="list-style-type: none"> ■ Best agricultural practices ■ Manuring, Spraying, Harvesting, ■ HCV / Conservation Area/ Riparian Zones ■ Legal compliance / boundary ■ Workshop / Pesticide / Fertilizer Stores / Waste center/ Water treatment and sampling points ■ Workers' interview (Pay/PPE/Housing etc.) ■ Safety and Health ■ Implementation of applicable procedures
	1:30 – 5:00 pm	Audit team as per assigned indicators	Conference room	Document Review Continue as per Day 1
	10:00am 1:00 pm 1:00 pm	ASI1RQ7RYS/AP ASI1EHP2FU		Stakeholder Consultation Gender Committee Ibiae Host Communities Worker's representatives (Local Union)
	12:00 – 1:30pm	Lunch		
	3:00 – 4:00pm	Audit team and Client team	Conference room	<ul style="list-style-type: none"> ■ Audit team consolidates notes and findings. ■ Debrief of Day 3 Activities
	4:00pm			<ul style="list-style-type: none"> ■ Audit travel back to Calaro Estate.
	6:00pm	End of Day 3		
Day 4				



21/08/25	08.00 am – 12.00 pm	ASI1EHP2FU	Oil mill	<p>Supply Chain- Mill MB Module Indicator: 3.8</p> <p>Site Walk-through: Observe production process, weighbridge, storage facilities and critical control points, worker interview.</p> <p>Document review</p> <ul style="list-style-type: none"> Demonstration of legal entity Roles and responsibility Procedures/manual/SOP Record of purchase – FFB Record of sales – CPO/PK Palm trace transactions Estimated tonnage ERP system Records of Goods In and Goods RSPO logo & claims <p>P&C</p> <ul style="list-style-type: none"> Human Resources/Workers right Staff Interviews
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	08.00 am – 11.00 am	ASI1C7CLMP ASI1RQ7RYS ASI1YTSB5L AP	Oil mill	Mill visit and documentation review Human Resources/Workers right Workers interviews Mill inspection / Workshops / Stores Safety and Health / PPE / Signage ▪ Workers' interview POM application and SOP Waste Management / Environment Energy use ▪ Pollution & GHG Stakeholder Consultation as per plan	
	12.30 – 2.00 pm	Lunch			
	2:00 pm – 5.00pm	ASI1WN4PZW ASI1C7CLMP AP	Mill Office and via phone	Stakeholder Consultation State Agencies NGOs Outgrower	
	5:00 – 6:00pm	Audit team and Client team	Conference room	▪ Audit team consolidates notes and findings. Debrief of Day 4 Activities	
	6.00 pm	End of day 4			
Day 5: Closing meeting - office					
22/08/25	08:00 am – 12.00 pm	Audit team	Office	Audit Team follow up on any pending issues	
	12:00 – 2:00 pm		Lunch		
	2.00 – 4.00 pm		Office	Audit Team Meeting/Findings review Preliminary RSPO P&C/SCC Closing Meeting	



	4.00 pm – 5.00 pm		Office	Closing meeting Convene with all relevant staff to summarize audit findings, potential non-conformities, and next steps.
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Notes: Include the number of hours spent at the sample sites for each day of the audit, including the time for the opening and closing meeting

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

No changes made.



4.5. Sampling Details

Description of Management Unit	Number of Estate/Members/Mills	Risk Factor	Result $x = (\sqrt{y}) \times (z)$	Total Sampled
<i>Mill</i>	1	N/A	N/A	All mills shall be audited.
<i>Own/Managed Estates</i>	2	Low Risk	2	2
<i>Scheme Smallholder</i>	N/A	Choose an item	N/a	N/A
<i>Scheme Outgrower</i>	N/A	Choose an item	N/A	N/A
<i>Independent Outgrower</i>	N/A	Choose an item	N/A	N/A

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

4.6. Sampling History of Current Certification Cycle



Name (Mill/ Supply Base / Scheme Smallholder)	Year 1	Year 2	Year 3	Year 4	Year 5
	2022	2023	2024	2025	2026
Biase Plantations Limited (Calaro Palm Oil Mill)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Calaro Estate	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Ibiae Estate	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>



4.7.Audit Team Leader and Audit Team Information



Audit Team Leader: ASI1C7CLMP

Requirements	Description
At least five (5) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing, or involvement in human rights activities;	<p>A natural resources manager with over 15 years work experience as a plantation and environmental manager at the Subri Industrial Plantation Limited in Ghana, 3 years as Rainforest Alliance Certification Manager for Africa and over 25 years auditing experience in FSC) Forest Management and chain-of-custody certification Lead Auditor including Forest Carbon projects validation and verification for the Climate, Community and Biodiversity (CCB) Standards and the Verified Carbon Standard (VCS) Program and Plan Vivo. An independent Monitor (IM) auditor of Ghana Legality Assurance System (Gh-LAS) since 2017 to date.</p> <p>A Lead Auditor of the Roundtable for Sustainable Palm Oil (RSPO) Principles & Criteria (P&C) and RSPO Supply Chain Certification Lead Auditor since 2020. An ISO 14001:2015 Environmental Management System, ISO 9001:2015 Quality Management System, and ISO 45001:2018 Occupation Health and Safety Management System Lead Auditor. A High Conservation Value (HCV) assessor and HCV trainer for the HCV Lead Assessor Programme of the HCV Resource Network Assessor Licensing Scheme (ALS).</p> <p>Has successfully participated in several RSPO online training programmes to include the RSPO ISH Training, the RSPO Social Auditing Guidelines, NPP Verification and Use of GIS among others.</p>
A supervised (by a qualified lead auditor) period of training in practical audits against the RSPO P&C and/or RSPO ISH standard, with a minimum of 15 days audit experience in at least three (3) audits;	Has been successfully supervised by ASI1HJNLPT and ASI1RQ7RYS in 20219 and 2020 against the RSPO P&C for 15 days
Successfully completed a refresher course for RSPO endorsed P&C lead auditor course every three (3) years after the initial qualification as lead auditor	Has successfully completed two 5-day RSPO endorsed P&C lead auditor refresher courses for P&C 2018 organised by Checkmark from 22nd - 24th March 2021 and 6th - 9th February 2024

Audit Team Members:

Requirements	CAB Auditor Number	Description
Possess a bachelor's degree or tertiary education in related disciplines, such as agriculture, environmental science or social sciences, etc;	Audit team Leader: ASI1C7CLMP	Holds a BSc (Hon) in Natural Resources Management from the Kwame Nkrumah University of Science and Technology, Kumasi, Ghana, MSc. in Tropical Forestry with specialization in



		Forest Economics from the Technology University of Dresden, Germany, and Master of Business Administration (MBA) in Strategic Management, from the Paris Graduate School of Management, Paris, France
	Audit Team Member 1: ASI1RQ7RYS	Masters in environmental management and policy from the University of Cape Coast Ghana, BSc. Finance from the Garden City University College and HND in Wood Tech. from the Kumasi Polytechnic.
	Audit Team Member 2: ASI1EHP2FU	PhD in Forest Resources Management, MSc in Forest Biometrics and Remote Sensing and BSc in Forest Resources Management from University of Ibadan, Nigeria; and Diploma in GIS & Remote Sensing Applications for Natural Resources Management.
At least three (3) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing or involvement in human rights activities	Audit Team Member 1: ASI1RQ7RYS	Has 10-year industrial experience in forestry and wood production processes. Previously worked for Samartex Timber and Plywood Co Ltd and John Bitar Co. Ltd both in Ghana in managerial position coordinating production as well as FSC and FLEGT VPA activities. Has been involved in several FSC FM/CoC and RSPO 2nd and 3rd party audits for certification bodies and private organization in Ghana and beyond since 2016. Has also led and been involved in HCV field assessment as a social expert since 2015.
	Audit Team Member 2: ASI1EHP2FU	Has over 16 years of experiences in Forest and Natural Resources Management, as well a sustainable agricultural practices. Previously worked with the Federal University of Technology, Owerri, Nigeria as lecturer. Currently an Associate Professor at the Faculty of Agriculture, University of Ilorin, Nigeria. Has participated in several HCV, HCV-HSC assessment since



		2016, and the current National Consultant on Greenhouse Gas and MRV for FAO-UN, Nigeria, as well as RSPO third-party verifications with SCS Global Services since 2019.
Successfully completed an RSPO endorsed P&C lead auditor course	Audit team Leader: ASI1C7CLMP	Successfully completed a 8-day RSPO P&C Lead Auditor Course in 2016 organised by Proforest Africa in Accra, Ghana.
	Audit Team Member 1: ASI1RQ7RYS	Successfully completed RSPO lead auditor trainings including RSPO PnC 2013 August 2015 by Proforest Africa, RSPO PnC 2018 refresher, March 2021 and 2024 by Checkmark Training.
	Audit Team Member 2: ASI1EHP2FU	Successfully completed RSPO Lead Auditor trainings including RSPO PnC 2018 in April 2021, and refresher, February 2024 by Checkmark Training.
Successfully completed the 5-day lead auditor course for ISO 9001 or ISO 14001 or ISO 45001.	Audit team Leader: ASI1C7 CLMP	Has successfully completed a 5-day, ISO 14001:2015 Environmental Management System Lead Auditor Course in 2021organised by HKV and MacBens Multi Resources Ltd in Accra, ISO 9001:2015 Quality Management System Lead Auditor Course in 20212021organised by HKV and MacBens Multi Resources Ltd in Accra, ISO 45001:2018 Occupation Health and Safety Management System Lead Auditor Course in 2021organised by HKV and MacBens Multi Resources Ltd in Accra,
	Audit Team Member 1: ASI1RQ7RYS	Successfully completed a 5-day ISO 9001:2015 – Lead Auditor Course, August 2019 by MacBens Multi Resources Ltd - Ghana
	Audit Team Member 2: ASI1EHP2FU	Successfully completed a 5-day ISO 9001:2015 – Lead Auditor Course, July 2021 by Bureau Veritas, Lagos, Nigeria.
Demonstrable understanding of the latest version of RSPO Certification Systems	Audit team Leader:	Have audited with the latest version of the RSPO Certification Systems (2020) Principles & Criteria and RSPO Independent Smallholder Standard since 2021



		and have successfully completed two RSPO endorsed refresher courses in 2021 and 2024 with this latest RSPO Certification systems requirements in the scope of the course
	Audit Team Member 1: ASI1RQ7RYS	Participated in several RSPO organised webinars in the RSPO Certification Systems 2022 version. Implementing the system as a CB staff as well for the purpose of auditing and client management.
	Audit Team Member 2: ASI1EHP2FU	Has participated in several RSPO organised webinars for the most recent RSPO Certification Systems 2022 version. Implementing the system as an auditor for the SCS Global Services.
For auditors verifying compliance with NPP procedures, auditors shall additionally be trained in the assessment of compliance with FPIC, HCV and HCS requirements in the context of RSPO NPP procedure	Audit team Leader: ASI1C7 CLMP	Audit scope did not include evaluation of NPP procedures but has completed FPIC as part of RSPO lead auditor training and Accountability Framework Initiative online training
	Audit Team Member 1: ASI1RQ7RYS	Successfully completed HCV Assessor Training, July 2015 by Proforest Africa. Completed RSPO FPIC trainings through the RSPO online learning platform. Also completed RSPO webinars and online trainings on NPP 2020 version.
	Audit Team Member 2: ASI1EHP2FU	Successfully completed HCV Lead Assessor Training Course in December 2015 by Proforest Africa. Completed HCS Lead Assessor Training in March, 2019
A supervised (by a qualified auditor/lead auditor) period of training in practical audit against the RSPO P&C, with a minimum of 10 days of audit experience in at least two (2) audits.	Audit Team Member 1: ASI1RQ7RYS	Qualified as RSPO Lead Auditor and Audit team member upon successful completion of witness audits in 2016.
	Audit Team Member 2: ASI1EHP2FU	Qualified as RSPO PnC Auditor in 2021 with over 95 days in Nineteen (19) audits.
Knowledgeable and experience of the local/regional laws	Audit team Leader:	Native of the region and have worked in the Forestry and Agriculture sectors of the region for the past 25 years including auditing in Nigeria since 2020



		and familiar with applicable national laws.
	Audit Team Member 1: ASI1RQ7RYS	Have been auditing in Nigeria since 2018 and familiar with the local national laws due to audit the social and sometime legal compliance.
	Audit Team Member 2: ASI1EHP2FU	Has been involved in RSPO PnC audits in Nigeria since 2018, first as Technical Expert, and as a full-fledged auditor since 2021. Familiar with all relevant local, state and national laws of the Federation of Nigeria.
Knowledgeable in Best Agricultural Practices, and Integrated Pest Management, pesticide and fertiliser use;	Audit team Leader: ASI1C7 CLMP	Has over 20 years plantation management experience including IPM and fertilizer use. Has since 2020 being assigned audit responsibilities and audited against the RSPO IPM and BAPs requirements in most audits
	Audit Team Member 1: ASI1RQ7RYS	Have been auditing the RSPO PnC since 2016 and have covered Best Agricultural Practices, and Integrated Pest Management, pesticide and fertiliser use in some audits.
	Audit Team Member 2: ASI1EHP2FU	Has been auditing indicators related to Best Agricultural Practices, as well as IPM pesticide and fertiliser uses under the RSPO PnC and responsible sourcing strategies for other agricultural commodities.
Experience in health and safety auditing on the farm/plantation and in the palm oil mill, for example against the ISO 45001 Occupational Health and Safety Management standard;	Audit team Leader: ASI1C7 CLMP	Successfully completed a 5-day ISO 45001:2018 Occupation Health and Safety Management System Lead Auditor Course in 2021organised by HKV and MacBens Multi Resource Ltd in Accra, has since 2021 also been auditing against the RSPO OHS requirements
	Audit Team Member 1: ASI1RQ7RYS	Successfully completed OHSAS 18001 Lead Auditor, October 2015 by 360traning.com. Have been auditing the H&S indicators since 2016.
	Audit Team Member 2: ASI1EHP2FU	Has experiences in health and safety auditing on the farm and plantation while conducting series



		of audits with relevant indicators for RSPO PnC, as lead auditor for responsible sourcing strategies.
Experience in handling workers' welfare or social auditing experience, such as experience with the SA8000 or other international sustainability scheme that has the social auditing requirements. The auditor auditing the social requirements shall have successfully attended the internationally recognised social auditing standard training, such as the SA8000, Social Systems (SMETA) Auditor Training or social training recognised by RSPO;	Audit team Leader: ASI1C7 CLMP	Has experience auditing against the FSC Core Labour requirements and also completed SCS RSPO Social Auditing guidelines training.
	Audit Team Member 1: ASI1RQ7RYS	Successfully completed SA8000 Lead Auditor Course, April 2021 by Social Accountability International. Also successfully completed Social Auditing – RSPO PnC Course, December 2021 organized by through WIRE Audited RSPO PnC as well FSC FM and CWFM social indicators since 2016. Handled social issues for FSC certified companies as an independent consultant.
	Audit Team Member 2: ASI1EHP2FU	Have considerable experiences in social auditing including workers' welfare, having attending series of webinar organised by SCS including workers' interviews, as well as online trainings organised by the RSPO Secretariat.
Experience in handling of land rights, gender and indigenous peoples' issues;	Audit team Leader: ASI1C7 CLMP	Completed the RSPO Labour Auditing training and has experience researching on Indigenous peoples in Ghana and Liberia. Participated and handled meeting with the gender committee during several RSPO audits
	Audit Team Member 1: ASI1RQ7RYS	Have been auditing the RSPO PnC as well FSC FM and CWFM social indicators which covers land right, gender and indigenous/local people rights since 2016. Handled social issues including land rights and local people rights for FSC certified companies as an independent consultant.
	Audit Team Member 2: ASI1EHP2FU	Has been auditing land rights and legal compliances under relevant indicators within the scope of RSPO and responsible sourcing



		strategies in Nigeria and Sierra Leone.
Experience in environmental and ecological auditing or assessments, such as experience with High Conservation Value (HCV)/High Carbon Stock (HCS) assessments, organic agriculture or the ISO 14001 Environmental Management Systems standard;	Audit team Leader: ASI1C7 CLMP	Has lead HCV assessment and is an HCV Lead Assessor trainer of the HCV Resource Network Assessor Licensing Scheme (ALS). Has in all my RSPO audits handled requirements under HCV. Has also successfully completed a 5-day, ISO 14001:2015 Environmental Management System Lead Auditor Course in 2021organised by HKV and MacBens Multi Resource Lid in Accra, and audited against related RSPO requirement since 2020
	Audit Team Member 1: ASI1RQ7RYS	With my background in environmental management and HCV training, periodically auditing environment and HCV indicators since 2016.
	Audit Team Member 2: ASI1EHP2FU	He has a solid background in Forest Resources Management, as well as HCV and HCS trainings with subsequent involvement in HCV and HCV-HCS assessments since 2016.
Fluent in one of the main national languages	Audit team Leader: ASI1C7 CLMP	Fluent in English language which is the official language in Nigeria and also fluent in the Pidgin English which is spoken by all Nigerians
	Audit Team Member 1: ASI1RQ7RYS	Fluent in the English Language
	Audit Team Member 2: ASI1EHP2FU	Fluent in the English Language, Yoruba and Pidgin, which is generally spoken in the Niger-Delta area and beyond.
Knowledgeable in supply chain requirements of the palm oil mill. The auditor performing this task shall have successfully completed the RSPO endorsed SCC lead auditor training course. Note: this does not apply for ISH or Group Certification.	Audit team Leader: ASI1C7 CLMP	Has successfully completed the RSPO Supply Chain Certification Lead Auditor Course in 2021organised by Checkmark,
	Audit Team Member 1: ASI1RQ7RYS	Successfully completed RSPO SCC Lead Auditor Course (2015), Sept. 2018, RSPO SCCS (2020) - Lead Auditor Refresher Course, April. 2020 and May 2023 all by Checkmark Training.



	Audit Team Member 2: ASI1EHP2FU	Successfully completed RSPO SCC Lead Auditor Course (2015) in March 2019, Lead Auditor Refresher Course in September 2022 by Checkmark Training, and subsequently qualified as RSPO SCC Lead Auditor in 2023, with over 6 audits as Lead Auditor.
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5. Audit Findings & Results

Criterion / Indicator	Audit Findings	Audit Findings (Public Summary)	Results	
Principle 1: Behave Ethically and Transparently				
Criterion 1.1: The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.				
1.1.1 (C)	<p>Management documents that are specified in the RSPO P&C are made publicly available and shall include (but are not necessarily limited to):</p> <ul style="list-style-type: none"> • Land titles/user rights (Criterion 2.2); • Occupational health and safety plans (Criterion 4.7); • Plans and impact assessments relating to environmental and social impacts (Criteria 5.1, 6.1, 7.1 and 7.8); • HCV documentation (Criteria 5.2 and 7.3); • Pollution prevention and reduction plans (Criterion 5.6); • Details of complaints and grievances (Criterion 6.3); • Negotiation procedures (Criterion 6.4); • Continual improvement plans (Criterion 8.1); 		<p>The company has a comprehensive set of policies covering key areas such as human rights, child labour, environmental and social impact, health and safety, and grievance procedures. These policies are made publicly accessible through noticeboards and stakeholder engagements. A memo dated 16 June 2025 confirmed their dissemination to landlord communities, with signed acknowledgments from Calaro and Ibiae plantation communities. No gaps in communication were identified, and the policies are visibly displayed as confirmed by community representatives.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



	<ul style="list-style-type: none"> Public summary of certification assessment report; Human Rights Policy (Criterion 6.13). 			
1.1.2	Information is provided in appropriate languages and made accessible to relevant stakeholders.		All the documented public available management information sighted are written in English language which is the official language in Nigeria. As stated in 1.1.1 above, there are bi-annual engagement meetings where the polices as part of the other things are communicated and discussed. The communication during this meeting is done using the Pigin English which is the common spoken language or the Efik which is the local dialect in the Akampa/Ibiae local government area. This was confirmed by the communities during	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			the audit stakeholder meetings.	
1.1.3 (C)	Records of requests for information and responses shall be maintained.		Biase Plantation Ltd has a formal system for managing stakeholder information requests, using two registers: one for incoming correspondence and another for tracking resolved requests. No requests were made for management documents during the review period, though CSR-related inquiries were received and addressed. The company follows a documented communication procedure with defined response timelines, and all requests are routed through the Community Liaison Officers (CLOs), whose appointments were community-nominated and properly documented. The process reviewed showed full compliance with procedural requirements.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
1.1.4 (C)	Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.		Biase Plantation Limited has a formally documented Consultation and Communication Procedure, last reviewed and approved by management on 05 August 2025. The procedure is designed to guide engagement between the company and its internal and external stakeholders, including employees, farmers, local communities, and other affected parties. It	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



			<p>outlines specific timelines for feedback: within two weeks for direct communication and within one week following investigations.</p> <p>The procedure has been effectively communicated to all relevant stakeholders, including landlord communities at Calaro and Ibiae, with evidence of dissemination through notice boards and stakeholder meetings. Community representatives confirmed awareness of the procedure during the audit, citing bi-annual engagement meetings as a key platform for discussing company policies. Reports from meetings held on 18 July 2025 at Calaro and on 16 June 2025 with Betem and Idoma communities were sighted.</p> <p>Currently, Biase Plantation Limited is not engaging with Okoyoung, Akepet, and Igbofia (Ehom) communities due to unresolved internal chieftaincy disputes. This position was corroborated by representatives from Betem and Idoma. The Community Liaison Officers (CLOs), appointed through community nomination, remains the designated representative responsible for communicating the procedure to stakeholders.</p>	<input type="checkbox"/> Not Applicable (justification required)
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1.1.5	There is a current list of contact and details of stakeholders and their nominated representatives.		<p>Biase Plantation Limited maintains an updated stakeholder list titled <i>Stakeholder List for Biase Plantations Limited, CALARO & IBIAE ESTATE</i>, dated 08 August 2025. The list includes key details such as stakeholder category, reference number, name, role, contact person, and contact information. It was provided to the audit team ahead of the onsite assessment to facilitate stakeholder selection and consultation. All stakeholders engaged during the audit were consistent with the entries on the list, confirming its accuracy and relevance.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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Criterion 1.2: The unit of certification commits to ethical conduct in all business operations and transactions.			
1.2.1	A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.		<p>Biase Plantation Limited has adopted the Wilmar Group Policy – Code of Conduct (Version 7), dated 17 February 2022, which outlines the ethical standards and corporate values upheld across all Wilmar operations. The policy is built on three core principles: avoiding conduct that may harm the Group’s reputation, complying with all applicable laws and regulations, and prioritizing Wilmar’s interests over personal or external interests.</p> <p>The scope of the policy applies to all employees and directors within Wilmar and its subsidiaries, with similar compliance expectations extended to joint ventures and associates. The Code explicitly prohibits various forms of misconduct, including conflicts of interest, corruption, misuse of company assets, anti-competitive behavior, and violations of workplace ethics such as discrimination, harassment, and data protection breaches. It also includes provisions for whistleblowing and reporting violations.</p> <p>The policy has been actively communicated to workers through structured morning muster sessions. Evidence of such engagement was sighted during sessions</p>
			<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			<p>held from 29 to 31 July 2024 at multiple muster points, including the “3 Man Muster Point,” Division 1, workshop, and security areas. These sessions involved approximately 400 workers across various operational roles, confirming widespread awareness and internalization of the Code.</p>	
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>Biase Plantation Limited has implemented robust measures to ensure adherence to the Wilmar Group Code of Ethical Conduct. All newly recruited employees are required to sign a Conflict-of-Interest Declaration Form, affirming transparency and alignment with company values. Sampled evidence from 14 workers confirmed compliance with this requirement.</p> <p>To prevent fraudulent attendance claims, the company operates both electronic clocking and manual check-roll systems. Disciplinary actions are enforced in cases of misconduct; for instance, a worker found falsifying attendance records received a show cause letter and a formal warning dated 22 November and 4 December 2024, respectively.</p> <p>Additionally, the company conducts annual internal audits to assess compliance with ethical standards and other operational requirements. The most recent audit, held</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>



			from 30 June to 2 July 2025, found no non-conformities related to ethical conduct, indicating effective implementation and oversight of the Code	
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Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.

Criterion 2.1:

There is compliance with all applicable local, national and ratified international laws and regulations.

2.1.1 (C)	The unit of certification complies with applicable legal requirements.	i.	Interview with the company's legal counsel and review of legal documents confirmed that Calaro POM (CPOM) complies with applicable legal requirements within the scope of its operation. Calaro POM maintains two lists of legal requirements, one for national laws, acts and regulations, titled "Biase Plantations Limited List of Legal Register of Extant Acts, Laws and Regulations - As at July 2025" (containing 39 laws, acts and regulations); and the second list captioned "International Conventions and Regulations Applicable to Biase Plantations Limited, updated in July 2025" (containing 38 conventions, declarations, guiding principles, UN Outcomes documents and articles, as ratified by the Government of the Federal Republic of Nigeria. Evidences of compliances to the	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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			<p>applicable laws and regulations were also presented for review during the audit. Samples of the permits and licenses sighted included:</p> <p>Effluent Discharge Permit, Factory Registration Certificate, Fire Safety Certificate, Verification of Weight and Measures Certificate (for weighbridge), Effluent Analysis and Statutory Inspection Certificate, etc.</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 law and also includes listing and evidence of legal due diligence of all contracted third parties, recruitment agencies, service providers and labour contractors.</p>		<p>CPOM has in place a documented system, captioned “Legal Compliance Procedure” (referenced SOP. Admin/HR-01/2025), dated 27th June, 2025), revised by the Legal Counsel and approved by the General Manager. As reviewed, the objective of the legal compliance procedure is to ensure and maintain 100% compliance with all applicable state, federal and international legal requirements, in all its operations, always. To do this, BPL & EIL shall seek to do the following:</p> <ol style="list-style-type: none"> i. appoint a dedicated person to oversee the overall compliance of legal requirements in the company; ii. Ensure that all relevant permits for its operations have been obtained, are valid and maintained in good order; iii. Keep on record copies of all applicable 	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>



			<p>local and international laws;</p> <p>iv. Devise and maintain a mechanism to track changes in legal requirements and communicate same within the organization;</p> <p>v. Implement a system for ensuring and monitoring compliance with legal requirements in all its operations;</p> <p>vi. Demonstrate continuous improvement.</p> <p>The legal register is updated by identifying key newsprints, media houses to supply newspapers on a daily basis, where the Person-in-Charge will track any published new laws relevant to CPOM operations. The last update of the legal register was done on July 2025, and the registers are to be updated as new laws and regulations are passed and signed into law or ratified by the Federal Government of Nigeria.</p>	
2.1.3	Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.		Review of land title documents (Deeds of Transfers) and estates maps, as well as direct observations during field visits to Calaro and Ibiae Plantations confirmed that the plantations' boundaries are clearly marked by trenches, boundary roads and beacons stones. At Calaro Estate, part of	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



			<p>the boundary is also marked by natural boundary (Calabar River) in the north-east. Field visits and interviews with the management representatives confirmed that the boundaries are maintained through periodic tracing and maintenance, and by monitoring the status of the boundary beacon stones, which are replaced once discovered to have been removed, or missing.</p>	<input type="checkbox"/> Not Applicable (justification required)
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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.		<p>Calaro POM maintains a list of contracted parties, captioned "Vendors Master List (Revised July, 2025)" for the services providers. The list contains names, vendor code, vendor name, contact person and phone numbers. Some of the contractors rendered one-off services, while others have contracts which are renewed annually. The list was last updated in July 2025. The list includes contractors providing operational services to the company. There were 179 vendors including FFB transporters, labor transporters and other services providers.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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			<p>Interview with the management representatives and reviews of relevant documents established that the company does not outsource its recruitments of workers to third-parties, hence there are no labor contractors supplying workers or workers to the CPOM or any of the two estates.</p>	
2.2.2	<p>All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party.</p>		<p>Review of the Copies of signed contract agreements between Biase Plantation Limited and the various contractors and vendors confirmed that all contracts contain clauses on meeting the applicable legal requirements. Section 2 of each of the contracts, as presented, states that, the contractors shall comply with the applicable laws of the land, while section 4, clause viii mentioned that, contractor must ensure that no child labor is engaged/employed to carry out any work as established in the contract. Meanwhile, with regards to the transported contracts, Clause 7 under Duties and Responsibility of the Contractor mentioned that contractor shall at his own expense obtain from the appropriate government authorities all the licenses/permits consents relating to the nature of contract, comply with all relevant regulations and pay all statutory taxes and levies.</p>	<p> <input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required) </p>



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.		<p>The company has contractual agreements with all its third-party contractors, which were signed and documented.</p> <p>To ensure that third-party contractors comply with legal requirements and policies including “No Child or Trafficked Labor”, CPOM ensures that before a contract is awarded, the contractor makes at least available all the requirements, including:</p> <p>In addition, CPOM issued an internal memo by the legal department, with Subject: Compliance with the legal requirement relating to all contracts with Biase Plantation Limited, dated 22/7/2025 to all third-party contractors, vendors and OPF suppliers. Legal requirements expected to be complied with before a company can transact any business with the company include:</p> <ol style="list-style-type: none"> 1. Evidence of registration of the company at the corporate affairs commission; 2. Evidence of VAT registration and TIN from IRS and FIRS; 3. Evidence of payment to the IRS and FIRS; 4. Evidence of IRS and FIRS tax clearance certificate; 5. Evidence of value added tax returns 	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			<p>form 002;</p> <p>6. Bank reference letter;</p> <p>7. Evidence of PENCOM compliance certificate;</p> <p>8. viii. Evidence of ITF compliance certificate;</p> <p>9. Evidence of NSTIF compliance certificate;</p> <p>10.No child or forced or trafficked labor;</p> <p>11.Provision of names of workers under the third-party contractors;</p> <p>12.Evidence of payment of personal income tax and insurance of workers under the contractor;</p> <p>13.Compliance with the safety and environmental health policies of the company;</p> <p>14.Payment of workers under the third-party contractor is to be made in the presence of Biase Plantation staff (manager or company representative).</p>	
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Criterion 2.3: All FFB supplies from outside the unit of certification are from legal sources.				
2.3.1 (C)	2.3.1 (C) For all directly sourced FFB, the mill requires: <ul style="list-style-type: none"> ● Information on geo-location of FFB origins ● Proof of the ownership status or the right/claim to the land by the grower/ smallholder ● Where applicable, valid planting/ operating/ trading license, or is part of a cooperative which allows the buying and selling of FFB 	i.	<p>CPOM maintains two lists directly sourced FFBs, including that of the Outside Purchase Fruits (OPF) captioned “2025 Geolocation List” with the farm’s geolocations, containing about 330 OPF suppliers and 392 farms, including information such as Area Estate Close by, and coordinates in decimal degrees.</p> <p>Also, there is an outgrowers’ list titled “List of Farmers Outgrowers” covering 9 cooperatives with 59 farmers.</p> <p>There are evidences of the proofs of ownerships of all the outgrower’s farms with customary right of occupancies issued to the different cooperative societies by the village Head/ Chiefs, as well as deed of assignments grating ownerships/leases of land used for palm cultivations, including freehold land and lease agreements.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
2.3.2	For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator 2.3.1. PROCEDURAL NOTE: For Implementation Procedure for 2.3.2 refer to Annex 4.		<p>CPOM has no indirectly-sourced FFB suppliers. However, there are evidences that all the direct suppliers complied with 2.3.1 above, as stated.</p> <p>Moreover, CPOM has no scheme smallholders in its supply bases. However, some of the agents and/or intermediaries, who sourced FFBs from local farmers have</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable



			information contained in the “2025 Geolocation list”, which was reviewed by the audit team. The list consists of 330 OPF suppliers with 392 farms. Also, there is an outgrowers’ list titled “List of Farmers Outgrowers” covering 9 cooperatives with 59 farmers.	(justification required)
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Principle 3: Optimise productivity, efficiency, positive impacts and resilience

Criterion 3.1:

There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.

3.1.1 (C)	A business or management plan (minimum three years) shall be documented and includes, where applicable, a jointly developed business case for Scheme Smallholders.		<p>Calaro POM has documented the business plan for Calaro and Ibiae estate covering the period 2024 to 2028 - Biase Plantations Limited 5 Year Management Plan 2024-2028, Revision 1 of 10 June 2024, Biase Plantation Limited Calaro & Ibiae estate</p> <p>The plan includes jointly business cases for out growers and another elements of the RSPO requirements. These include Crop project FFB, production cost, OER , KER Average CPO, PKOER, price forecast. Financial indicators include Net Present Value. Attention to quality of planting material was articulated during interview with management. confirmed that the plan has been developed in discussion with Group Management staff responsible</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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			for approving the plans and there has been no objection.	
3.1.2	An annual replanting programme projected for a minimum of five years, is available.		Calaro POM finished with the replanting of first-generation plantations in Calaro and ibiae estates in 2017, 2016 respectively. The company therefore did not have and replanting programme at the time of the audit.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
3.1.3	<p>The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken and has agenda with the following minimum items:</p> <p>Results of internal audits</p> <p>Customer feedback</p> <p>Process performance and product conformity</p> <p>Status of preventive and corrective actions</p> <p>Follow-up actions from management reviews</p> <p>Changes that could affect the</p>		Calaro POM carries out bi-annual management review meetings. Records of minutes of management review meetings - RSPO Management Review Meeting, dated 8/08/2025 available and consulted during the audit. The report included the meeting agenda which among other items included the minimum agenda items of this standard. The outcome of the meeting is recorded under “Decisions and Actions which recorded the agenda item, discussion summary, decision/outcomes, action plan/responsible person and timeline.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



	<p>management system</p> <p>Recommendations for improvement</p>			
<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>				
<p>3.2.1 (C)</p>	<p>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>Action plans include continual improvement for the following:</p> <p>i. Please include existing evidence regarding the following topics:</p> <p>Impacts on communities, workers, and smallholder farmers (Principle 6)</p> <p>Environmental impacts (Criteria 3.4, 7.6, and 7.7)</p> <p>Reduction in pesticide use (Criterion 7.2)</p> <p>Optimization of supply base performance.</p>	<ul style="list-style-type: none"> • 	<p>Calaro POM has a documented Continuous Improvement Plan captured in a policy document titled “Wilmar Biase Plantations Limited (BPL) Continuous Improvement Plan, last updated June 2024.</p> <p>The plan sets the targets, timelines as well as the mechanisms for achieving it. It also provides a framework for monitoring and evaluating progress. The General Manager has the ultimate responsibility for implementation.</p> <p>The plan is implemented and monitored and records were available and consulted during the audit.</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>



	<p>ii. Reduction in use of pesticides (Criterion 7.2)</p> <p>iii. Environmental impacts (Criteria 3.4, 7.6 and 7.7)</p> <p>iv. Waste reduction (Criterion 7.3)</p> <p>v. Pollution and greenhouse gas (GHG) emissions (Criterion 7.10)</p> <p>vi. Impacts on communities, workers and smallholders (Principle 6)</p> <p>vii. Integrated management of HCV-HCS, peatland and other conservation areas (Criteria 7.7 and 7.12)</p>			
3.2.2	As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template.		Calaro POM as part of its continuous improvement process submitted its annual report to the RSPO Secretariat using the RSPO metrics template. The report for 2024 available at the time of the audit for review. The report as reviewed was completed in the RSPO Metric template and done consistently with the RSPO requirements with the data used traceable to the source of information	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
Criterion 3.3: Operating procedures are appropriately documented, consistently implemented and monitored.				
3.3.1 (C)	Standard Operating Procedures (SOPs) for the unit of certification are in place.		BPL has in place a documented SOP Manual for Plantation Operations and was last revised in July 2024 covering all operations performed within the Estate. All field SOPs are prepared by the EHS Lead	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity



			<p>and approved by the General Manager. Mill SOPs were revised on 19th Jan 2021 and subsequently approved by the Mill Manager.</p> <p>Some examples of SOPs in the Estate and Mill include:</p> <p>SOP on the Application of empty fruit bunches, Fogging, Chainsaw Operations, Palm Oil Mill Effluent application, Loading of FFB into skip trailer, Kernel Crushing Plant, Kernel Plant and Effluent Treatment Plant</p> <p>The SOPs as reviewed by the Audit Team are written in English which is also the common language spoken by all workers interviewed. The ascertain the level of implementation of the SOPs, interviews were conducted across a sample of divisions and plots, based on the activity plan for each day and the level of risk of the tasks performed.</p> <p>Field workers were Interviewed by the Audit Team on their specific roles and procedures they implement. Workers sampled in different blocks and were performing different activities including the application of manure and spraying activities at Calaro Estates and at the Mill are but a few of instances sampled. The Audit Team in some instances requested</p>	<p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
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			the workers to demonstrate how to wear PPEs and the precautions they will take while applying pesticides and the observations made were in conformity to the stated Standard Operating Procedures.	
3.3.2	A mechanism to check consistent implementation of procedures is in place.		<p>The Audit Team reviewed the Training plan for 2025 as presented by the EHS Lead. Twenty-six trainings were facilitated by Internal Staff while 2 trainings were led by external persons with a completion rate of ninety percent of scheduled trainings planned to be implemented between Jan and August 2025, being fully achieved.</p> <p>To check the consistent implementation of emergency response mechanism, a medical emergency evacuation to test the effectiveness of the ERP was conducted on 14-08-2025 at Calaro estate by a Team of 9 persons, constituted of 1 chemical sprayer assigned as the victim, 6 observers drawn from different departments, 1 Supervisor onsite and 1 trained first aider who completed a training conducted by the Nigerian Red Cross Society on 'Competence Based Standard First Aid Course' and issued a certificate valid for 2 years beginning from 14-08-2025.</p> <p>Fourteen other persons attended as</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>additional observers. The findings clearly indicated that the ERP was effectively implemented.</p> <p>In another instance, the Audit Team reviewed the monitoring record on the assessment carried out by an Internal Auditor assigned to evaluate the use of PPEs in line with the SOP by 10 applicators on 07-August-2025 with a compliance check of full implementation assigned. This was further evaluated by the Audit Team during the field visits, and the observations concur with the findings as reviewed in the monitoring reports.</p>	
3.3.3	Records of monitoring and any actions taken are maintained and available.		<p>BPL based on its Internal procedures reviewed, conducts Internal Audits as a mechanism to assess compliance. The Audit team reviewed the Internal Audit report that was presented by the Internal audit Team which was constituted by the Sustainability Lead, Supply chain Lead and a Supervisor with the first 2 having completed the RSPO P&C Lead Auditor Training course.</p> <p>The findings contained in the non-conformity report for the audit conducted from 30th June – 2nd July 2025 covering both the Estate and mill operations revealed a total of 14 non-compliances raised. Specific NC's raised included poor</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			<p>waste management and disposal and new workers not receiving their conditions of service.</p> <p>Root causes and corrections had been implemented with corresponding evidence further reviewed by the Audit Team and the corrective action timelines for some identified NC's were envisaged to be resolved by end of 2025.</p>	
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Criterion 3.4:

A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.

3.4.1 (C)	In new plantings or operations including mills, an independent SEIA, undertaken through a participatory methodology involving the affected stakeholders and including the impacts of any smallholder/outgrower scheme, is documented.		<p>CPOM has conducted EIA for its two estates and the reports were sighted, viz: Calaro and Ibiae Estates in Akamkpa and Biase Local Government Areas of Cross River State, respectively. For Calaro Estate, the EIA report is titled "Environmental Impact Assessment of Calaro Oil Palm Plantation Akamkpa Local Government Area, Cross River State", Final Report dated May, 2014, and prepared by Ibara Environs Consults Quality Assurance. The plantation is located within latitudes 5°15'30" and 5°17'47"N, longitudes 8°16'51" and 8°21'26"E in Calaro, Akamkpa LGA, Cross River State.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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			<p>The EIAs were conducted by an independent organization - Ibara Environs Consults Quality Assurance. Ibara Environs Consults is an independent company registered and incorporated in Calabar by Nigeria Corporate Affairs Commission (CAC) and manned by certified and accredited experts. The assessment identified both positive and negative impacts.</p> <p>The following factors were considered in the EIA assessment: hydrology and geology; vegetation and biodiversity, including RTEs; soils; agriculture and land use; sediment studies; social and economic effects on people; health effects; water resources and air quality. The report made clear that the affected parties were consulted during the assessment.</p> <p>Local stakeholders, including local government administrators and host communities, as well as environmental and social NGOs operating at the local, national, and international levels are among the parties affected.</p> <p>The environmental management plan was created by Ibara Environs Consultants in June 2014 to mitigate the effects of potential negative impacts. The environmental management plan is titled Environmental Management Plan of Calaro Oil Plam Plantation, Akamkpa</p>	
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			<p>Local Govt. Area, Cross River State, Final Report - June, 2014.</p> <p>- The General Manager of Biase Plantation Limited is in-charge of the implementation of the Environmental Management Plan.</p>	
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>The environmental management and monitoring plan in place, titled "Environmental Management Plan of Calaro and Ibiae Oil Palm Plantations, Akamkpa and Biase Local Govt. Areas of Cross River State, Final Reports were developed with participations of affected stakeholders.</p> <p>According to the EIA management and monitoring plan, the stakeholders included the host communities, the Akamkpa and Biase LGA councils, the state government, the Federal Ministry of Environment, the Ministry of Land and Urban Development, and NGOs.</p> <p>CPOM made available to the audit team evidence of implementation of the EMP for review, which established compliance to the requirement.</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

<p>3.4.3 (C)</p>	<p>The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.</p>		<p>There are evidences of the implementations of the Environmental Management Plan by CPOM. The impact mitigation monitoring and Environmental Compliance Monitoring done quarterly by the Foremost Development Services Limited under the supervision of Federal Ministry of Environment, Department of Environmental Assessment (in 2014, 2015, 2016 and 2018):</p> <p>For 2014, evidence of Impact Mitigation Monitoring by the Federal Ministry of Environment conducted on Calaro and Ibiae estates between 30th June and 1st July 2014 is documented and available.</p> <p>For the 2015 IMM monitoring, conducted 1st December, 2015 (FMEnv/EA/EIA/123:1996/Vol.II/98), dated 18th January, 2016, titled 'Environmental Impact Assessment (EIA) Feedback on the Impact Mitigation Monitoring (IMM) Follow-up Exercise on the Redevelopment of 5,500 ha Calaro Oil Palm Plantation Project in Akamkpa LGA., Cross River State', wherein the company was directed to implement the following:</p> <p>Monthly in-house Environmental monitoring reports including the level of implementation of the approved EPM. Consultations with the host communities</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
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			<p>and relevant stakeholders should be documented and sustained.</p> <p>Projects being implemented under CSR should be documented and sustained.</p> <p>Colour coded bins should be used for segregation of wastes at source.</p> <p>Bound-wall should be constructed around the diesel tanks to contain oil spill.</p> <p>Medical waste should be incinerated.</p> <p>Adequate caution and warning signs should be placed at strategic locations within the plantation/estate.</p> <p>Environmental Impact Assessment (EIA) Close-out on the Impact Mitigation Monitoring (IMM) Exercise on the 5,500 ha Calaro Oil Palm Plantation in Akamkpa LGA., Cross River State, conducted on 26th October 2016, FMEEnv/EA/AIA/1996/Vol.II/133, dated 18th November 2016, conveying the Ministry's close-out of impact of mitigation monitoring (IMM) exercise.</p> <p>Environmental Compliance Monitoring (ECM) is done quarterly by Foremost Development Services Limited. The last one was for the 1st Quarter (January - March, 2025) prepared by Foremost Development Services Limited, 21/23 Mercy Eneli Street, Surulere Lagos, Nigeria. The report for the second quarter</p>	
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			<p>is still being processed.</p> <p>The last Environmental Audits were conducted in 2023 with copies of the Environmental Audit Reports for Calaro and Ibiae each dated August, 2023, prepared by Fribuk Integrated Services Limited, 28 Eyo Ita Street, Calabar, Cross River State. with the certificate FMEN/EAu/000006, dated 11th December, 2023 for Calaro Estate, and FMEN/EAu/000007, dated 11th December, 2023 for Ibiae Estate.</p>	
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<p>Criterion 3.5: A system for managing human resources is in place.</p>				
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.</p>		<p>Biase Plantation Ltd has a documented Recruitment Policy and Procedure dated 01 September 2024, which outlines the processes for recruitment and selection. Matters related to promotion, retirement, and termination are governed by Articles 14, 49, and 37 respectively of the negotiated Conditions of Service (CBA) for Biase Plantation Ltd and EYOP Industries Ltd, dated 15 March 2024.</p> <p>The policy and CBA are made accessible to all employees through multiple channels, including email broadcasts,</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

			<p>strategically placed notice boards, and sensitization sessions during morning muster and induction programs. Evidence of communication includes an email sent to over 100 workers on 16 August 2025 with attachments of updated policies, direct observation of notice boards at key locations, and sensitization sessions conducted at Calaro and Ibiae estates between April and July 2025. Induction sessions for new hires 32 harvesters and 51 maintenance staff were also held in February and March 2025 respectively.</p> <p>To ensure comprehension, the Human Resources Manager confirmed that the policy is communicated in Pidgin English, which is widely understood among workers, and in Efik where necessary, reflecting the company's commitment to inclusive and effective communication.</p>	
3.5.2	Employment procedures are implemented, and records are maintained.		<p>Biase Plantation Ltd maintains a structured filing system for all employee records, securely archived in a cabinet located in the conference room. This system captures documentation related to recruitment, promotion, retirement, termination, and other employment actions.</p> <p>Evidence reviewed confirms that</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			<p>recruitment files for sampled employees contain all relevant documentation, including applications, interview records, medical examinations, appointment letters, and induction materials. Retirement files include notices of retirement due to age, benefit computations, payment confirmations, and notifications to the pension authority. Dismissal records detail the reasons for termination along with supporting documentation, while resignation files contain formal resignation letters and evidence of benefit payments.</p> <p>The filing system demonstrates comprehensive record-keeping and procedural compliance across key HR functions.</p>	
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3.6.1 (C)	All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.		<p>Calaro has the Wilmar International Limited Biase Plantations Limited & EYOP industries Limited "Occupational Health and Safety Policy" of 01/07/2024 signed by the Chairman and CEO of the Wilmar International Limited and the General Manager Wilmar Nigeria Operations. There is also the health and safety commitment of Wilmar International Plantations -Nigeria contained in its</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			<p>Occupational Health & Safety Manual</p> <p>The company's risk assessment is guided by the Wilmar International "Risk Management Process"</p> <p>The company has a documented risk assessment report for Calaro Estate (Calaro and Ibiae).</p> <p>Risk mitigation plans are implemented and monitored to include accident reporting.</p> <p>Accident reports are compiled by the Clinic and analyzed in the Wilmar ENABLON platform where the results are translated into actions. Risk assessment is reviewed whenever there are new operations, from results of accident investigation recommendations etc.</p> <p>Direct observation and interview with workers in the field and in the mill confirmed that most workers generally are aware of the risks associated with their work and activities and precautions attached to products are properly observed.</p>	
3.6.2 (C)	The effectiveness of the H&S plan to address health and safety risks to people is monitored		Calaro monitored the effectiveness of the implementation of its health and safety risk to people. The full EHS plan is captured in chapter 2 of the EHS manual. The plan is also captured as "Country Specific – Nigeria – EHS Priority – FY 25. The plan captures 42 EHS priorities, focus area/milestone and status. As reviewed,	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



			<p>the status of implementation is captured as either completed, in progress or not started.</p> <p>The company has guidance for assessing the effectiveness of its health and safety plan.</p> <p>When a target is not achieved gaps in the lagging indicators are identified through accident/incident investigation reports and the profound recommendation for implementation.</p> <p>The company's health and safety plans are made public available through training, toolbox talks and safety talks to workers and on the notice boards at the main entrance and other notice boards. PPE distribution records were available.</p>	<input type="checkbox"/> Not Applicable (justification required)
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Criterion 3.7:

All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.



<p>3.7.1 (C)</p>	<p>A documented programme that provides training is in place, which is accessible to all staff, workers, Scheme Smallholders and outgrowers, taking into account gender-specific needs, and which covers applicable aspects of the RSPO P&C, in a form they understand, and which includes assessments of training.</p> <p>Training for workers must cover, at minimum, the following:</p> <ul style="list-style-type: none"> - the health and environmental risks of pesticide exposure; - recognition of acute and long-term exposure symptoms including the most vulnerable groups (e.g. young workers, pregnant women); - International and national instruments or regulations that protect workers' health; - Productivity and best management practice; - relevant SOPs. 		<p>CPOM has an annual training plan, captioned "Nigeria Estate EHS Year 2025 Training Plan". The plan detailed the type of training, mode of training and remarks. some of the trainings are to be conducted in the classroom, muster and on the field. The program has a range of training activities which are to be implemented in different months in the year (between January and December, 2025), dated 08/01/2025 and included both internal and External trainings to be attended by staff in relevant departments. In total about 28 training programs, seminars, sensitization and awareness and celebrations which have all been planned for 2025.</p> <p>The training program is based on the training needs of each department. The training needs are requested from each Departments, and responded by sending all training needs, which are then used by the Human Resources Manager (HRM) who prepared a comprehensive list of programs and submitted to the General Manager for approval. The approved training plan is then shared with all departments for implementations.</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
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3.7.2	Records of training are maintained, where appropriate on an individual basis.		CPOM maintains records of all trainings conducted in the year under review which were all presented to the audit team for review during the audit. As reviewed, the training covered safety, emergency preparedness, disaster and emergency management, waste management, SOPs, and also included trainings outgrowers on farm maintenance.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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.		<p>The audit confirmed that the responsible person for the RSPO SCC for the POM and Kernel Crushing Plant (KCP) processes implementations has received the relevant training. evidence of training provided was the Certificate of Successful Completion from Proforest, Accra-Ghana, dated 30 July - 1 August 2024. in addition, all personnel responsible for the implementations of all aspect of the SCC for the Mill and KCP have received appropriate trainings relevant to their assigned roles and responsibilities for the SCCS. Records of SCC trainings including:</p> <ul style="list-style-type: none"> i. RSPO Supply Chain training for POM and PKC workers on 29/07/2025 with 10 participants in attendance. ii. RSPO Refresher Training for Weighbridge Team on 8th July, with 9 attendees. iii. Weighbridge SCC SOP training on 11th August, 2025 with 4 weighbridge clerks in attendance. 	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



Criterion 3.8:				
Supply Chain Requirements for Mills				
3.8.1	<p>Identity Preserved Module</p> <p>A mill is deemed to be IP is the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO P&C, or against a Group Certification Scheme</p> <p>Certification for the CPO mills is necessary to verify the volumes and sourced of certified FFB entering the mill, the implementation of any processing control as and volume sales of RSPO certified products. If a mill processes certified and uncertified FFB without physically separating them, the inly MB Module is applicable.</p>		<p>Not applicable as CPOM is implementing the MB model as stated under 3.8.2 below.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
3.8.2	<p>Mass balance Module</p> <p>A mill is deemed to be MB is the mill process FFB from both RSPO certified and uncertified plantations/estates. A mill may be taking delivery of FFB from</p>		<p>A review of the CPOM Prisma account indicates the Mill is certified for the production of MB CPO and PK. The mill currently sources all their certified FFB from their certified estates (Calaro and</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity



	uncertified growers, in addition to those from its own and 3 rd party certified supply base.		Ibiae estates). Uncertified FFB are from the company's uncertified estates (Ibad, Kwafalls, Calaro extension estate) and outside purchased fruits and from outgrower. as well as independent smallholders. FFBs are combined in the mill for the production of MB products. However, the certified and uncertified quantities are monitored throughout the production line to the point of sales to ensure the company does not sell more certified products than it has produced.	<input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
3.8.3	The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the CB in the public summary of the P&C certification report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.		CPOM projected to produce from August 2025 to July 2026 the volume. All data could easily be traced to the SAP ERP system which shows in real time data of all inputs and outputs (i.e., FFB milled and CPO and PK produced).	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
3.8.4	The mill shall also meet all registration and reporting. Requirements for the appropriate supply chain through the RSPO IT platform		CPOM is registered on the RSPO Prisma with ID number TA-25-017167 and has made RSPO product sales under the year of review.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity



			<p>A review of the mill Prisma account shows transactions for the transfer of certified PK from the mill to the company's own Crusher. During the period under review, the mill has transferred a total volume of 2,118.63MT from August 2024 to July 2025. This figure is consistent with information recorded in their Mass balance records (Calaro POM PK Mass Balance Report Quarterly Summary 2025).</p>	<p><input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
3.8.5	<p>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:</p> <p>a) Complete and up to date procedures covering the implementation of all elements of the supply chain model requirements</p> <p>b) Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records)</p> <p>c) Identification of the role of the person having the overall responsibility for and authority over the implementation</p>		<p>POM has documented procedures, captioned Supply Chain procedure for Calaro Palm Oil Mill, Version 3, created 20/05/2021, revised on 01/08/2023 and approved by the General Manager on 7/3/2024, for the implementation of the requirements of the supply chain at the Mill. They procedure include sections covering Mill supply chain definition, Management representative, Internal Audit, Purchasing and good in, Sales and good out, Dispatch, Outsourcing, Record Keeping, Registration of transaction, Claims, Training, Complaint procedure, Management review, Supply chain model, GHG tabulation for certified palm oil mill, Sales records such as transaction for CPO, Waybill, Production reports and Weighbridge tickets.</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>



	<p>of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the mill's procedures for the implementation of this standard.</p> <p>d) The mill shall have documented procedures for receiving and processing certified and non-certified FFB's including ensuring no contamination in the IP mill.</p>		<p>The Mill also maintains records and reports on implementation of the requirements of the SCC standard.</p> <p>The mill has identified the Supply Chain & Traceability Lead as the person having overall responsibility for and authority over the implementation of the requirements and compliance with all applicable requirements.</p>	
3.8.6	<p>Internal Audit</p> <p>(i) The mill shall have a written procedure to conduct an annual internal audit to determine whether the mill;</p> <p>a) Conforms to the requirements in the RSPO SC requirements for mills and the RSPO Rules on Market Communication and Claims</p> <p>b) Effectively implements and maintains the standard requirements within its organization.</p> <p>(ii) Any con-conformities found as part of the internal audit shall be issued and required corrective action. The outcomes of the internal audits and all</p>	i.	<p>Section 3 of the Supply Chain Procedure for Calaro palm Oil Mill mentioned Internal Audit. As reviewed, Clause 3.1 of the procedure mentioned that site shall conduct internal audit, at least annually, to determine conformity to effective implementation and standard maintenance, per RSPO supply chain requirement for mill and RSPO rules on market communications and claims document. Section 3.2 note that the internal audit shall be conducted by the appointed personnel. CPOM conducts its internal audit ones a year.</p> <p>In line with the procedure, the mill has conducted its internal audit for the year under review on 30/07/2025. The audit</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>



	<p>actions taken to correct non-conformities shall be subject to management review at least annually. The mills shall maintain the internal audit records and reports.</p>		<p>was conducted by Wilmar Group sustainability and Supply Chain Team from Malaysia.</p> <p>A review of the internal audit report, captioned 'RSPO Supply Chain Certification: Documentation & Internal Review Report – Supply Chain Requirement for the Mill. A review of the internal audit report confirmed that the audit was done in compliances with the RSPO SCC Standard 2020' and MCC 2022. The internal audit report and records were subject to management review.</p>	
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 FFB's received.</p> <p>(ii) The mill shall inform the CB immediately if there is a projected overproduction of certified volume</p> <p>(iii) The mill shall have a mechanism in place for handling of non-conforming FFB and/or documents.</p>		<p>CPOM uses SAP ERP system (Weighing Transaction System –WB.Net) to record all FFBs coming into the mill.</p> <p>For all FFB received by the mill at the weighbridge, there are documents covering the reception of the FFB. A review of sampled documents established the following information are captured:</p> <ol style="list-style-type: none"> 1. Source of fruit (company estates or outside purchase, outgrower) identified as "Relation"; 2. Vehicle number and Driver name; 3. Quantities; 4. Dates (harvesting and Evacuation); 5. Unique number under "Document number". <p>During the period under review, the mill</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

			<p>received a total of 71, 602.8Mt of certified fruits and 102,370.09 MT of uncertified FFB.</p> <p>Appendix A of the CPOM RSPO SCC procedure titled 'Mechanism for Handling Non-conforming documents/products', established the mechanism for handling non-conforming document and products. A review of the mechanism confirmed that Appendix A of the procedure covers: incoming delivery document; including weighbridge ticket; incoming materials; outgoing delivery documents (BOL, invoices and outgoing materials). These were reviewed and were found appropriate to establish compliance. The document is captured in the main company procedure captioned Supply Chain procedure for Calaro POM, dated 01/08/23 version 3 and approved by the General Manager on 07/03/2024.</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-documents or across a range of documents issued for RSPO certified oil</p>		<p>During the period under review, a review of sales documents and transaction records on Prisma shows the company has not made either physical or credit sales of CSPO. All the certified CPO produced by the mill are sold as conventional. However, most of the CSPK produced by the mill (2,2118.63) are transferred (sold) to the</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p>



	<p>palm products (for example, delivery notes, shipping documentation and specification documentation):</p> <ul style="list-style-type: none"> a) The name and address of buyer; b) The name and address of the seller c) The leading or shipment/delivery date; d) The date on which the documents were issued; e) RSPO certificate number; f) A description of the product, including the applicable supply chain model (IP or MB or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation i) A unique identification number 		<p>crusher which is integrated into the mill using an internal system, while 973.69MT of the CSPK were sold as conventional to CPOM own Kernel Crushing Plant (KCP).</p>	<p><input type="checkbox"/> Not Applicable (justification required)</p>
3.8.9	<p>Outsourcing Activities</p> <p>The mill shall not outsource its milling activities. In cases where the mill outsourced activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO SC Certification.</p> <p>(ii) The mill shall ensure the following:</p> <ul style="list-style-type: none"> a) The mill has legal ownership of all input material to be included in outsourced processes 		<p>Not applicable.</p> <p>Interview with the logistics supervisor and the review of transport documents confirmed that the Mill does not outsource any of their Milling activities.</p>	<p><input type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input checked="" type="checkbox"/> Not Applicable (justification required)</p>



	<p>b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that CB has access to the outsourcing contractor or operation if an audit is deemed necessary.</p> <p>c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor.</p> <p>d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to the respective operations, systems, and all information, when this is announced in advance.</p>			
3.8.10	<p>The mill shall record the names and contact details of all contractors used for the physical handling of RSPO certified oil palm products.</p>		<p>Not applicable. The interview with the logistics supervisor and the review of documents confirmed that the Mill does not outsource any of their Milling activities.</p>	<p><input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement</p>



				<input checked="" type="checkbox"/> Not Applicable (justification required)
3.8.11	<p>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.</p>		<p>Not applicable. The interview with the logistics supervisor and the review of documents confirmed that the Mill does not outsource any of their Milling activities.</p>	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
3.8.12	<p>Record Keeping</p> <p>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. 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>For Identity Preserved Module, the mill shall record and balance all receipts of</p>		<p>As reviewed, the mill maintains up-to-date records and reports of all activities in line with the implementation of the supply chain requirements as per the Section 8 of the supply chain procedure. Records and reports maintained by the mill which were made available to the audit team for review include:</p> <ul style="list-style-type: none"> • Sales records • Production report • Training records • Meeting records • Mass balance sheet and quarterly summary 	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



	<p>RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis.</p> <p>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>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>		<ul style="list-style-type: none"> • Prisma Transaction records <p>A review of the mill Records keeping procedures indicates the retention period for all the mill records and report is for a minimum of two years.</p> <p>A review of the mill's documented procedures indicates the Mill implements the Fixed inventory period and the quantities of the RSPO MB material inputs and outputs are balanced within a periodic inventory period which does not exceed three months (quarterly).</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>Section 14 of the Supply Chain procedure for Calaro POM dated 01/08/23, version 03 mentioned the extraction rates for determining the amount of CSPO and CSPK. Interview with the management representative and review of Mass Balance report and quarterly report established that the following extraction rates for the CSPO and CSPK:</p> <p>- OER: 19.29%</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>



			<p>- KER: 4.32%.</p> <p>The mill sets its own extraction rate for both the OER and KER from the review of the daily inputs and outputs. CPOM Supply Chain Procedure also mentioned that Oil extraction rate (OER) and kernel extraction rate (KER) shall be indicated as a reference to the feasibility of the amount of certified CPO and PK production from FFB processed.</p>	
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.		<p>The extraction rates are updated on a daily basis, weekly and monthly basis. The final rates are obtained at the end of the year. This was confirmed by the Mill documented conversion rates and an interview with the logistics manager.</p> <p>The extraction for the year under review was established as (August 2024 - July 2025):</p> <p>- OER: 19.29%</p> <p>- KER: 4.32%</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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</p>		<p>This is not applicable.</p> <p>CPOM is implementing the MB supply chain modules and identifies on the palm trace.</p>	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



	during transport and storage to strive for 100% separation.			<input checked="" type="checkbox"/> Not Applicable (justification required)
3.8.16	Registration of Transactions (i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date. (ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform		<p>A review of the CPOM Prisma account shows the transfer transactions for CSPK from the mill to the company's own crusher. All the certified CPO produced by the mill are sold as conventional and for all sales made the quantities sold are taken out of stock.</p> <p>For all CSPK transactions, the shipping announcement have been made and within the 3 months as requirement by the indicator with below relevant information:</p> <ol style="list-style-type: none"> Transaction ID; Date; Product; Supply Chain model; Transaction type. <p>Announcements are made at the end of each month. Copies of daily transfer record captioned "Kernel Transfer Document" were also sighted and reviewed during the audit.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



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>The mill does not make claims, all CPOM CSPK are sold as conventional, and this was confirmed from a review of CPOM sales documents, Prisma transaction records and the company websites. However, a sale of 64.98MT of RSPO CSPK was made on 17/07/2025 to Reuse Trading NV on 17/07/2025 with transaction ID ANN25-00026983 were sighted and reviewed during the audit.</p> <p>BPL does not use trademark license. However, the parent company has a trademark licence 2-0017-05-100-00.</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
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Criterion / Indicator	Audit Findings	Audit Findings (Public Summary)	Results
Principle 4: Respect Community and Human Rights and Deliver Benefits			
Criterion 4.1:			
The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders			
4.1.1 (C)	A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented and communicated to all levels of the workforce, operations, supply chain and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.	<p>Biase Plantation Ltd (BPL), as a subsidiary of Wilmar International Ltd, adheres to the Group's Human Rights Policy last reviewed in January 2018. In addition, BPL has developed and implemented its own Protection of Whistle Blowers & Human Rights Defenders Policy, signed by management in March 2020. This policy aims to safeguard individuals who promote and protect civil, social, religious, economic, and political rights from threats, intimidation, and reprisals. Its scope includes all BPL employees, contractors, smallholders, outgrowers, suppliers, local communities, and other stakeholders.</p> <p>The policy is widely disseminated through multiple channels: email broadcasts to over 100 employees with corporate accounts, notice boards at strategic locations, sensitization sessions during morning muster, and induction programs for new hires. Evidence of communication includes sessions held across Calaro and Ibiae estates between February and July 2025, as well as induction programs for</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			<p>new harvesters and maintenance staff.</p> <p>At the community level, the policy is shared during bi-annual engagement meetings with landlord communities. A memo dated 16 June 2025 confirmed that the Human Rights Policy and other company policies were communicated and acknowledged by representatives from Njarachang, Mbarakom, Akampa, Uwet (Calaro), and Idoma and Betem (Ibiae).</p> <p>Stakeholder consultations during the audit confirmed widespread awareness of the policy. According to the HR Manager and Community Liaison Officer, communication is conducted primarily in Pidgin English, with Efik (local language) used where necessary to ensure clarity and inclusivity.</p>	
4.1.2	The unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.		<p>Biase Plantation Ltd maintains a dual-layered security framework comprising its own recruited personnel and a contracted private security firm, Earth Summit Limited. The engagement with Earth Summit is formalized through a contract titled <i>Contract Agreement for the Provision of Comprehensive Security Services in Calaro Estate</i>, dated 1 July 2025. The company's compliance with regulatory standards is confirmed by the sighted renewal of Earth Summit's Category 'A'</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			<p>license (#000303), issued by the Nigeria Security & Civil Defence Corps on 9 March 2025.</p> <p>Additionally, the company has a longstanding arrangement with the Nigeria Army for the deployment of armed personnel to Calaro Estate, based on a negotiated agreement dated 3 January 2014. Both agreements clearly define the security mandate as the protection of life and company assets.</p> <p>Stakeholder interviews conducted during the audit including with landlord communities from Calaro and Ibiae and company workers did not reveal any incidents of violence, harassment, or misconduct by the security teams. All theft-related arrests are referred to the police for prosecution, based strictly on verified evidence.</p>	
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Criterion 4.2: There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties.

4.2.1 (C)	<p>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>Biase Plantation Ltd has a documented grievance management procedure titled <i>Complaint and Grievance Management SOP</i> (Ref: SOP Corporate Affairs/HR-08/2021), last revised on 30 June 2024. The procedure provides a structured mechanism for handling both internal and external grievances, offering multiple channels for reporting, including direct communication with supervisors, HR personnel, and submission via the whistleblower system. External grievances may be submitted in writing, orally through designated forms, or via the same whistleblower channels.</p> <p>The system allows for anonymous reporting and guarantees protection for complainants. As per the SOP, all grievances must be acknowledged within seven working days, with resolution updates provided within a maximum of three months. Final outcomes are to be communicated within five days of resolution.</p> <p>To enhance accessibility, the company has introduced a QR code system for grievance reporting, which was found to be</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
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			<p>active during the audit. WhatsApp messages linked to the system were reviewed, though no complaints had been registered through this channel. Grievances are also tracked using a physical logbook and MS Excel, both of which showed no entries during the review period.</p> <p>Interviews with landlord communities confirmed that no formal grievances had been raised. Any concerns are typically addressed during bi-annual engagement meetings, with evidence of such a meeting held on 18 July 2025 at Calaro Estate Host Communities. The procedure reflects a transparent and multi-access approach to grievance resolution, aligned with best practices in stakeholder engagement.</p>	
4.2.2	Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.		<p>As mentioned in 4.1.1 above and also under 1.1.1, BPL has communicated its policies including the Complaint and Grievance Management SOP to all relevant stakeholders i.e. internal (workers) and external (landlord communities). This was confirmed internally by the workers during the field visit. Also, externally by the landlord communities during the audit stakeholder meetings. Communication is done in Pidgin English or Efik.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

4.2.3	The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.		<p>Section 10 of the Complaint and Grievance Management procedure talk about timelines for communicating outcomes of grievance resolution. The document mentioned that “all parties including complainants shall be informed of the progress towards the resolution of the grievance within timeframe to be agreed between the parties. The timeframes for providing update to the parties shall not exceed 3 months. Once grievances have been fully resolved, all parties shall be notified of the outcome within 5 days of the full resolution or action”.</p> <p>However, there is no evidence of complaint or grievance as established from stakeholder consultation and review of the grievance logged book.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
4.2.4	The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.		<p>Section 9 of the Complaint and Grievance Management procedure talk about Legal Counsel, Legal Remedied, Mediation and Observers. However, there is no evidence of complaint or grievance as established from stakeholder consultation and review of the grievance logged book that will require the use of this approach. This confirmed by the landlord communities.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



Criterion 4.3: The unit of certification contributes to local sustainable development as agreed by local communities.

4.3.1 (C)	Contributions to community development that are based on the results of consultation with local communities are demonstrated.		<p>Biase Plantation Ltd has a structured Community Development Strategy aimed at improving the well-being of its host communities. Formal agreements were signed with landlord communities to guide collaboration. The strategy focuses on education, skills development, healthcare, and infrastructure.</p> <p>During the review period, the company provided scholarships, supported school renovations, and organized apprenticeship programs. A large-scale health outreach was conducted, offering screenings and consultations to thousands of community members. Annual royalty payments and festive support were also provided.</p> <p>Community representatives confirmed these initiatives during audit consultations, noting that all support is based on ongoing engagement and mutual agreement.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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Criterion 4.4:
Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.

4.4.1 (C)	Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior and Informed Consent (FPIC) process.		<p>CPOM has documents showing legal ownerships of the lands (Calaro and Ibiae Estates lands) on which it operates. As reviewed, the lands where CPOM and its supply bases (Calaro and Ibiae Estates) occupy were originally</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity
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	<p>Documents related to the history of land tenure and the actual legal or customary use of the land are available.</p>		<p>owned by the Cross River State Government which existed prior to their acquisitions acquired by Biase Plantations Limited (a subsidiary of Wilmar International Limited) through Privatization by the Cross River State Council on Privatization. A review of land documents in forms of Deed of Conveyances were sighted and reviewed during the audit.</p>	<p><input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
4.4.2	<p>Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include.</p> <p>a) Evidence that a plan has been developed through consultation and discussion in good faith with all affected groups in the communities, with particular assurance that vulnerable, minorities' and gender groups are consulted, and that information has been provided to all affected groups, including information on the steps that are taken to involve them in decision making.</p>		<p>Not applicable.</p> <p>Land acquisitions for CPOM operations were made in agreement with the State and the communities did not contribute any land to CPOM for its operations.</p> <p>This was also confirmed by the communities during the stakeholder interviews at Calaro and Ibiae Estates, comprising of representatives from Akamkpa, Mbarakom, Njangachan, Ewet communities for Calaro Estate, and Betem, Idoma for Ibiae Estate.</p> <p>Meanwhile, CPOM has signed an MoU with the Landlord communities, captioned "Memorandum of Understanding between Five Landlord Communities of Calaro Estate and Biase Plantation Limited", dated 13th June, 2024. the MoU was signed by the five</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>



			<p>host communities. The MoU detailed the responsibilities of the company and the landlord communities. For example, Section 2.01 of the MoU mentioned that the company would pay the landlord community ones, the sum of ₦12,000,000 (Twelve Million Naira) only for the purpose of consultations, and the performance of traditional rites required for the acts of acquisition of their property and given their formal and express consent to the transaction between the Cross River State Government and the Investor, which sum of the money has been paid and receipt whereof is hereby acknowledged by the landlord communities.</p>	
4.4.3 (C)	<p>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).</p>		<p>Calaro POM has maps for the two estates which clearly showed the boundary demarcations with trenches and beacons.</p> <p>1. There is Calaro Estate Map, showing beacons to delineate its legal boundaries. The map is captioned “Wilmar Calaro Estate (5549.80 Ha), Land Use”, dated 28th June 2025, which is divided into four divisions. There is also a map captioned “Calaro Estate (5,549.80 Ha) Beacon Stone”, containing the boundary beacons in the east and</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>



			<p>south of the estate, and bounded in the north and west by Calabar River. Records of the beacon stones monitoring were also presented for review. A review of the boundary monitoring report confirmed that a total of 256 marked beacon stones measuring 90 cm each above the ground have been installed around the boundaries in the east and south of the estate (as recorded for January to April 2024), while the north and western parts of estate are bounded by Calabar River.</p> <p>2.A land use map of Ibiae Estate captioned “Biase Plantation Limited Ibiae Estate, Land Use” covering 5,595 Ha, dated 18th July, 2025 is available and was presented for review during the audit. There is another map titled “Beacon Stone” for Ibiae Estate, with boundaries of the estate clearly demarcated with 210 beacon stones, and dated 29th July, 2025.</p>	
4.4.4	All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements.		Interview with the communities (including Uwet, Akamkpa, Mbarakom, Ngagachang, Betem and Idoma) confirmed that CPOM has shared relevant documents with them. The documents shared are in the English language. In addition, the community representatives stated that the contents	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



			have been communicated to their understanding through the community Liaison officer (CLO).	<input type="checkbox"/> Not Applicable (justification required)
4.4.5 (C)	Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose.		In the Nigeria local setting, communities, by customs, are represented by the chiefs and his elders, family heads and in some cases the youth and women leaders or people delegated by the chief to do a specific assignment. During all meetings with the company, the chief with his elders or any designated person by the chief speaks on behalf of the chief, as confirmed during the interviews with the local communities, including Uwet, Mbarakom, Iyangachang, Akpet, Idoma, Okoyon and Betem. However, record of evidences of royalty payments to the landlord communities, captioned “2025 Ground Rent/Royalties to Landlord Communities of BPL and EIL” were sighted and reviewed. The record showed that communities at the Ibiae Estate were ₦4,196,250 while communities in Calaro estate got ₦10,213,170.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



4.4.6	There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.		Not applicable. Land for Biase Plantations Limited CPOM was acquired after agreement with the government. The communities did not contribute any land to the CPOM operations. However, interview with the landlord communities during the audit did not indicate otherwise.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
Criterion 4.5:				
No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions				
4.5.1 (C)	Documents showing identification and assessment of demonstrable legal, customary and user rights are available		Not applicable. CPOM has not undertaken any new planting or acquired any land from the communities since its operation started, and within the scope of the present certification.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
4.5.2 (C)	FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative institutions, with all the relevant information and documents made		Not applicable. CPOM has not undertaken any new planting or acquired any land from the communities since its operation started, and within the scope of the present certification.	<input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)



	<p>available, with option of resourced access to independent advice through a documented, long-term and two-way process of consultation and negotiation.</p>			
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 should be non-coercive and entered into voluntarily and carried out prior to new operations.</p> <p>b) Evidence that the unit of certification has respected communities' decisions to give or withhold their consent to the operation at the time that these decisions were taken.</p> <p>c) Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by affected communities, including the implications for the legal status of their land at the expiry of the unit of</p>		<p>Not applicable. CPOM has not undertaken any new planting or acquired any land from the communities since its operation started, and within the scope of the present certification.</p>	<p><input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)</p>



	certification's title, concession or lease on the land.			
4.5.4	To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of the land allocation process.		Not applicable. CPOM has not undertaken any new planting or acquired any land from the communities since its operation started, and within the scope of the present certification.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
4.5.5	Evidence is available that the affected communities and rights holders have had the option to access to information and advice that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands.		Not applicable. CPOM has not undertaken any new planting or acquired any land from the communities since its operation started, and within the scope of the present certification.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
4.5.6	Evidence is available that the communities (or their representatives) gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator.		Not applicable. CPOM has not undertaken any new planting or acquired any land from the communities since its operation started, and within the scope of the present certification.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



				<input checked="" type="checkbox"/> Not Applicable (justification required)
4.5.7	New lands will not be acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations in the national interest without consent (eminent domain), except in cases of smallholders benefitting from agrarian reform or anti-drug programmes.		Not applicable. CPOM has not undertaken any new planting or acquired any land from the communities since its operation started, and within the scope of the present certification.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
4.5.8 (C)	New lands are not acquired in areas inhabited by communities in voluntary isolation.		Not applicable. CPOM has not undertaken any new planting or acquired any land from the communities since its operation started, and within the scope of the present certification.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
Criterion 4.6: Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.				
4.6.1 (C)	A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.		The company has a documented Compensation Procedure (referenced SOP.Corporate Affairs/Susty-07/2021), dated 01/07/2021 and approved by the General Manager in place. It states that	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity



			<p>Biase Plantations Limited (BPL) is committed to ensuring that where applicable, fair compensation is paid for the loss of land or other interests as required. This procedure is a guide to compensate for any land acquisition or use that leads to the loss of crops and other interest.</p> <p>As reviewed, the following steps were outlined:</p> <ul style="list-style-type: none"> • A written letter from the affected person/complainant endorsed by the community/village head must be submitted to the Community Liaison Officer (CLO) of BPL. Alternatively, BPL Management may initiate the compensation process by notifying the person whose land or crops or rights have been affected through her CLO. • The CLO submits the compensation claim to the Corporate Affairs Manager who in turn notifies the General Manager. • The Legal department within BPL will be notified for further enquiries into the compensation claim (necessary legal documents backing the claims may be requested to ascertain legal rights or ownership of the affected land or crops. • Within three (3) days, Management of BPL will respond to the compensation claim letter to acknowledge receipts and communicate that the claim is undergoing review. 	<input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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			<ul style="list-style-type: none"> • Management meets with the complainant and/or his nominated representative(s) to negotiate on the compensation package. • Once an agreement is reached for compensation, BPL Management will authorize the company accountant to make payment to the claimant. <p>But it is not applicable since the company lands were acquired from the Cross River State Government. Meanwhile, interviews with the host communities established that the royalty payments were agreed upon.</p>	
4.6.2 (C)	<p>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>	<ul style="list-style-type: none"> • 	<p>The company has a documented Compensation Procedure (referenced SOP.Corporate Affairs/Susty-07/2021), dated 01/07/2021 and approved by the General Manager in place. It states that Biase Plantations Limited (BPL) is committed to ensuring that where applicable, fair compensation is paid for the loss of land or other interests as required. This procedure is a guide to compensate for any land acquisition or use that leads to the loss of crops and other interest.</p> <p>As reviewed, the following steps were outlined:</p> <ul style="list-style-type: none"> • A written letter from the affected person/complainant endorsed by the community/village head must be submitted to the Community Liaison Officer (CLO) of BPL. Alternatively, 	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>



			<p>BPL Management may initiate the compensation process by notifying the person whose land or crops or rights have been affected through her CLO.</p> <ul style="list-style-type: none"> • The CLO submits the compensation claim to the Corporate Affairs Manager who in turn notifies the General Manager. • The Legal department within BPL will be notified for further enquiries into the compensation claim (necessary legal documents backing the claims may be requested to ascertain legal rights or ownership of the affected land or crops. • Within three (3) days, Management of BPL will respond to the compensation claim letter to acknowledge receipts and communicate that the claim is undergoing review. • Management meets with the complainant and/or his nominated representative(s) to negotiate on the compensation package. <p>Once an agreement is reached for compensation, BPL Management will authorize the company accountant to make payment to the claimant.</p>	
4.6.3	Evidence is available that equal opportunities are provided to both men and women to hold land titles for small holdings.		<p>Although CPOM does not have any scheme smallholders in its operations, there are nine (9) functional farmers' outgrower cooperatives with a total of 59 members. Review of their land title documents and</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity



			<p>interview with the representatives of each group confirmed that equal opportunities were given. As reviewed, 20 members of the farmers' outgrowers are females, constituting about 34% of the total.</p> <p>The lands for the two estates of Biase Plantations Limited were acquired from the Cross River State Government through the Cross River State Council on Privatization in 2011 (For the acquisition of Calaro Oil Palm Estate) and 2012 (For the acquisition of Ibiae Oil Palm Estate).</p>	<p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
4.6.4	<p>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.</p>		<p>Land for CPOM operations was acquired by the state with no land contribution from the communities. Interviews with the company's in-house Legal Counsel and review of Deeds of Conveyances between Cross River State Council on Privatization and Biase Plantations Limited for Calaro and Ibiae Estates established that there has not been any concern that warrants the payment of compensation to the communities. Interview with the landlord communities, including Betem, Idoma, Mbarakom, Njangachang and Uwet, did not establish any land dispute with the company.</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

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.		<p>The company has a documented Compensation Procedure (referenced SOP.Corporate Affairs/Susty -07/2021), dated 01/07/2021 and approved by the General Manager in place. It states that Biase Plantations Limited (BPL) is committed to ensuring that where applicable, fair compensation is paid for the loss of land or other interests as required. This procedure is a guide to compensate for any land acquisition or use that leads to the loss of crops and other interest.</p> <p> <input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required) </p>
4.7.2 (C)	A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is in place and documented and made available to affected parties.		<p>The company has a documented Compensation Procedure (referenced SOP.Corporate Affairs/Susty -07/2021), dated 01/07/2021 and approved by the General Manager in place. It states that Biase Plantations Limited (BPL) is committed to ensuring that where applicable, fair compensation is paid for the loss of land or other interests as required. This procedure is a guide to compensate for any land acquisition or use that leads to the loss of crops and other interest.</p> <p> <input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required) </p>



4.7.3	Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.		Not applicable. Land for CPOM operations was acquired from the state government. Interviews with the communities confirmed the same, and they also confirmed that there are no land disputes in the area.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
Criterion 4.8: The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that they have legal, customary, or user rights.				
4.8.1	Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC.	Not applicable. Land for CPOM operations was acquired from the state government. Interviews with the communities confirmed the same, and they also confirmed that there are no land disputes in the area.	Not applicable. Land for CPOM operations was acquired from the state government. Interviews with the communities confirmed the same, and they also confirmed that there are no land disputes in the area.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
4.8.2 (C)	Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution	Not applicable. Land for CPOM operations was acquired from the state government. Interviews with the communities confirmed the same, and they also confirmed that there are no land disputes in the area.	Not applicable. Land for CPOM operations was acquired from the state government. Interviews with the communities confirmed the same, and they also confirmed that there are no land disputes in the area.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



	mechanisms.			<input checked="" type="checkbox"/> Not Applicable (justification required)
4.8.3	Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant requirements (Indicators 4.4.2, 4.4.3 and 4.4.4).	Not applicable. Land for CPOM operations was acquired from the state government. Interviews with the communities confirmed the same, and they also confirmed that there are no land disputes in the area.	Not applicable. Land for CPOM operations was acquired from the state government. Interviews with the communities confirmed the same, and they also confirmed that there are no land disputes in the area.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
4.8.4	For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable).	Not applicable. Land for CPOM operations was acquired from the state government. Interviews with the communities confirmed the same, and they also confirmed that there are no land disputes in the area.	Not applicable. Land for CPOM operations was acquired from the state government. Interviews with the communities confirmed the same, and they also confirmed that there are no land disputes in the area.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)

Principle 5: Support Smallholder Inclusion



Criterion 5.1: The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.				
5.1.1	Current and previous period prices paid for FFB are publicly available and accessible by smallholders.		The record of the Minutes of Meetings held with Group members coupled with the review of the signed attendance list for the Month of August 2025 and other preceding months always captures the price update for the coming Month. The Audit Team further held a meeting with the Accounts Department for the full breakdown. Upon review of the pricing mechanism cited, the price is primarily determined by computing the CPO market price, the PK market price and offsetting against the processing cost. For the OPFs (Independent Farmers), the price computation is structured based on the variety cultivated and the form in which it is supplied. Either as bunches or loose fruits. The Audit Team cited the price update posted on the notice board at the mill gate and office entrance for the OPFs for the month of July 2025 with the following details. 100% dura – bunch sells at Naira 210,000 whiles the loose fruit sells at Naira 249,600. 70% Tenera + 30% dura – bunch sells at Naira 231,600 and the loose fruit	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			<p>goes for Naira 275,952.</p> <p>100% Tenera – a bunch goes for Naira 255,000 and the loose fruit sells at Naira 304,500.</p> <p>For the out-growers, the prices agreed upon from the beginning of the fiscal year and shared to them on the WhatsApp platform created. The current price for August- Naira 385,755.26 and additionally via the Meetings held which were captured in the Minutes for the last reviewed meeting held in August 2025.</p> <p>All the evidence enumerated above were concurred to by the Out-grower members during the interview session conducted.</p>	
5.1.2 (C)	Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.		<p>A review of the latest Minutes of the meeting held on 15-August-2025 captured as item 2, was the discussion on FFB Price updates. Out-grower members during the Interview session also indicated that they mostly receive the price updates monthly on the Group WhatsApp page created by the Out-grower Manager as the preferred medium of communication. Similarly, the Audit Team also cited the price update posted on the notice board at the mill gate and office entrance for</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>



			informing independent suppliers who supply directly to the Mill gate.	
5.1.3 (C)	Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.		A review of the complaints registers and further probing during the Interview session conducted with the Out-growers also further confirmed that the farmers are in full agreement with the pricing mechanism used by BPL and the monthly prices published. To quote one farmer 'I am very satisfied with the price because during the months of February and March when the local market price was lower, we still got a high price due to the premium selling price. For instance, we received Naira 462,00 in the Month of March 2025'. Another farmer indicated that prior to the announcement of the Monthly price, the Out-grower Manager holds a meeting with all Members at the Company's premises to announce the new FFB Price. A review of the Minutes of 15-August-2025 captured as item 2, was the discussion on FFB Price updates where members were reminded of the price determinants and the computation and all attendees agreed on the justification for the new price set which was to be pasted on the WhatsApp	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			<p>platform created. The meeting attendance log was signed off by representatives of the Out-grower groups.</p>	
<p>5.1.4 (C)</p>	<p>Evidence is available that all parties, including women and independent representative organisations assisting smallholders where requested, are involved in decision-making processes and understand the contracts. These include those involving finance, loans/credits, and repayments through FFB price reductions for replanting and or other support mechanisms where applicable.</p>		<p>BPL has an updated list of all Registered Cooperatives and Independent suppliers kept on file. Based on the review of the payment vouchers, thirty-five (35%) is deducted as maintenance cost and a further one-third (1/3) as fertilizer cost for out-grower groups that benefited. Finally, forty (40%) is deducted from the net income as repayment of outstanding loans. This was further captured in the minutes of the meeting held between BPL and the Out-growers on 07th February 2025 at the Mill conference hall where all attendees deliberated and agreed upon the stated deductions as iterated above. The Audit Team during the engagement with the Group members sought to corroborate if the deductions were understood by all present. A representative of one of the Out-growers explained the deductions and commitments they had agreed upon with BPL and the narration provided was same as detailed in the payment voucher records as reviewed.</p>	<p> <input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required) </p>

5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe.		<p>The Audit Team reviewed the Contract between BPL and the 9 functional Cooperatives. The Contract contains specific clauses on contract duration, pricing mechanism and payment modalities, in line with fair labour practices.</p> <p>The tenure of the contract is stated as 25 years, mostly beginning in 2017. The determinants of price paid for FFB as agreed upon in the contract includes a comparison of the CPO price in the local market, the nuts/PKO price and PKE price. All 7 members present during the Interview also confirmed the exact details enumerated in the contract. When probed further by the Audit Team, no member raised any issue with potential contractual breaches by either Party.</p> <p>BPL keeps the original copy whiles the Out-growers confirmed having been issued their own copies as well.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
5.1.6 (C)	Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.		<p>The Audit Team reviewed specific aspects related to payment terms stated in the Contractual agreement with the Out growers. Favida MPCS is constituted by 9 members with a total farm size of 40 hectares. In May 2025, the payment for the FFB supplied for</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



			<p>February, March and April 2025 was paid in May 2025. Out of a total income received, thirty-five percent (35%) was deducted as maintenance cost and a further one-third of outstanding fertilizer cost was also deducted. From the net income, 40% was used as repayment of outstanding loans and the remaining 60% was paid to the Cooperative members via transfer to their bank account and shared on a pro-rata basis, confirming that payment is made 3 months after supplying FFB to the mill as stated in the procedures. A narration confirmed further by the Faida Representative during the Interview engagement.</p> <p>For Independent farmers, a record labelled 'OPF Payment' was reviewed. Specifically, the most recent payment done on 16th July 2025, which bears a transaction reference for each supplier. As a case in point, an Independent supplier with ref FFB_1607_1 was paid an amount of Naira 1,607,304 on 16th July 2025 via His bank account for supplying 6.940 mt of 700 bunches supplied.</p>	<input type="checkbox"/> Not Applicable (justification required)
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5.1.7	Weighing equipment is verified by an independent third party on a regular basis (this can be government).		<p>The Audit Team verified from the review of the Certificate of Calibration issued by the Department of Weights and Measures who work directly under the Federal Ministry of Industry, Trade and Investment whose mandate is derived from CAP W3 LFN 2004, that the calibration of weighbridge was still valid for 1 weighbridge. Evidence of payment receipt for the 2 outstanding weighbridges was also reviewed and deemed satisfactory. The specific details contained are as detailed below:</p> <p>Certificate of verification (with code WMV/25/041) for a mettler toledo weighbridge with serial number B62049748 with capacity of 80mt was done on 20th April 2025 with a 1-year validity was approved by the Director of Weights and Measures.</p> <p>For the 2 remaining toddler weighbridges with serial number B62049748 measuring 80MT and the second weighbridge with serial number B620497487 measuring 100MT payment for the renewal was made on 25th July 2025 and issued with a reference number.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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5.1.8	The unit of certification supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material.		The entire farmer list of 19 out-growers was reviewed by the Audit Team. 9 out grower groups, consisting of 68 members currently supply to the Mill. Beyond the HCV-HCS and SIA Assessment that was conducted by Proforest in May 2023, Interviews conducted with the Out-grower Manager confirmed that BPL is supporting the Out growers with technical assistance through the provision of trainings on Good Agricultural Practices as support mechanism to the out-growers towards achieving RSPO Certification after the roll out of the 2024 ISH Standard. Currently, there is no documented agreement between BPL and the Out growers on specific roles and set targets and deadlines for undertaking RSPO ISH Certification.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
5.1.9 (C)	The unit of certification has a grievance mechanism for smallholders and all grievances raised are dealt with in a timely manner.		BPL has developed in consultation with its stakeholders, a grievance procedure that was prepared by the Out-grower Manager and approved by the General Manager aimed at addressing complaints, disputes and conflicts. The Procedure as reviewed by the Audit Team is substantially the same as of the last period with no further reviews done.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>Complainants have the option to either raise a complaint verbally or in written form and complaints received will be acknowledged and registered in the compliant book for further action and redress.</p> <p>A review of the complaint book indicated no entry recorded nor received in the last 1 year.</p> <p>During the Interview session conducted with the Out-grower group members, they expressed great knowledge in the outlined procedure for submitting and following up on complaints. No Interviewed member has had any grievance to raise as they confirmed the very cordial relationship with the Company especially as a WhatsApp platform has been created by the Out-grower Manager for information sharing and clarifications and the regular meetings held to communicate updates.</p>	
<p>Criterion 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains</p>				
5.2.1	The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in RSPO certification.		<p>The List of registered Farmers with active membership is constituted of 23 women and 45 men.</p> <p>The audit Team reviewed the findings contained in the needs assessment conducted by Solidaridad in 2023. The</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity



			<p>results on the findings were shared with BPL in late 2024. The key conclusions captioned in Section 6, were broadly described and included the provision of financial assistance, organising training seminars, providing equipment support and support of income-generating activities.</p> <p>In furtherance to implementing the IGA component, a budget proposal to construct 3 fishponds, 3 beehives, 5 goat pens and pigsty's, 5 vegetable farms, supply of fruit trees for planting for 10 selected farmers and distribution of cassava cuttings for 5 farmers amounting to Naira 13,000,000 was shared by Solidaridad, being their contribution component under the NISCOPS IGA intervention for Smallholder farmers. BPL on the other hand, is yet to review the proposal and state their matching contribution for final implementation. In the interim, BPL has expended a total of Naira 85,006,066.36 as complimentary livelihood, which is geared towards farm maintenance activities (slashing, fertilizer application and pruning) and has been carried out across 16 Cooperatives</p>	<input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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<p>5.2.2</p>	<p>The unit of certification develops and implements livelihood improvement programmes, including at least capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder)</p> <p>PROCEDURAL NOTE: The RSPO is currently developing a separate standard for Independent Smallholders.</p>		<p>For the 2025 fiscal year as reviewed by the Audit Team, BPL has designed a Training program to enhance productivity, titled 'Out-grower Training Program' developed by the OG/OPF Senior Assistant Manager on 5th February 2025 that earmarks to conduct the following trainings in the understated timeframes:</p> <p>Training on GAPS (slashing and pruning): February to December 2025 Training on GAPS (planting): April to August 2025 Training on fertilizer application: Jun to September 2025 Training on bookkeeping/financial management and group dynamics: November 2025</p> <p>As evidenced from the training attendance files reviewed, the following trainings have been conducted:</p> <p>Training on circle weeding, facilitated by the OG/OPF Senior Assistant Manager on 2nd July 2025 for workers on bama farms who also work on P-tari farms. An attendance was not attached but training pictures were duly attached.</p> <p>Another training was held on 9th July 2025 on slashing and prevention of workplace injury, facilitated by the Field</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
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			<p>Supervisor for Calero axis with signed training attendance for 7 participants duly attached. The status of the training activities is deemed to be on track. Farmers took turns to explain the benefits they had obtained from implementing the trainings on their farms such as the improvement in yields, during the Interview session.</p> <p>To improve farming practices, BPL sells seedlings to farmers at a discounted price of Naira 2,500. A sample of purchase receipts were reviewed by the Audit Team. As an example, a member paid Naira 250,000 on May 1, 2025 for the purchase of 100 seedlings and shared a screenshot of the banking transaction for confirmation by the account department prior to being issued the allotted seedlings by the nursery for collection.</p>	
5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production..		<p>The Audit Team reviewed the legal ownership status of lands under cultivation for both the Out growers (9 functional Cooperatives) and 1,471 Outside purchase fruit (Independent farmers).</p> <p>For the Out-growers, a Customary Right of Occupancy document with the corresponding Deed of Assignment and</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			<p>surveyed maps were cited by the Audit Team. During the Interview with a cross-section of the members, they all confirmed having signed the agreement with BPL in 2017.</p> <p>As a sample, The Customary Right of Occupancy under the Land Use Decree of 1978 was issued to EGV Greenfield Farms Limited on 2nd November 2017, for a term of 99 years for agricultural use by the Assignors with a corresponding Deed of Assignment bearing the same details, signed by the Assignors in the presence of 2 witnesses.</p> <p>The survey plan was also issued and certified by the Chief Surveyor on 19th August 2017.</p> <p>With due regard to the OPFs, only a guarantor-guarantee agreement witnessed by 2 representatives exists for 34 out of the 1,471 Independent farmers who supply to the Company.</p>	
5.2.4 (C)	Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.		Not applicable. The Group is only constituted of Out-growers and independent farmers. No scheme smallholders exist	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)



5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.		<p>The Company conducted the last review in June 2025, and an overview of the activities were contained in the Wilmar Nigeria Limited Country Briefing, presented to the Group members, as reviewed by the Audit Team.</p> <p>For the 2025 fiscal year BPL supplied high yielding tenera seedlings at a subsidized cost of Naira 2,500 per seedling as planting material. 16 out-growers received extension support and Best Management Practices field-level implementation that included activities such as slashing and fertilizer application expended at a cost of Naira 85,006,066.36 from the review of the expenditure receipts. Additionally during the Interview session with the Out-growers, all attendees present confirmed the details of the highlighted activities when they took turns to contribute to the discussions with the Audit Team.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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Principle 6: Respect Workers Rights and Conditions

Criterion 6.1:

Any form of discrimination is prohibited.



6.1.1 (C)	Publicly available non-discrimination and equal opportunity policy is implemented in such a way to prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age.		<p>Wilmar International’s Equal Opportunity Policy, last reviewed on 28 February 2025, is actively implemented across its subsidiaries, including Calaro Palm Oil Mill. The policy affirms the company’s commitment to non-discrimination in all employment-related decisions, ensuring fairness regardless of personal characteristics, provided the role’s requirements are met.</p> <p>The policy is widely communicated through email broadcasts, notice boards, morning muster sessions, and induction programs. Evidence of sensitization activities was confirmed across Calaro and Ibiae estates, with sessions held between February and July 2025. New hires also received orientation on the policy during induction.</p> <p>To ensure accessibility, the policy is explained in Pidgin English and, where necessary, in Efik. Field interviews with workers across various divisions and roles confirmed awareness and understanding of the policy, reflecting effective internalization and outreach.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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6.1.2 (C)	Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against. Evidence includes migrant workers' non-payment of recruitment fees		<p>Wilmar International enforces a robust Equal Opportunity Policy across its operations, including Calaro Palm Oil Mill. The policy prohibits discrimination in all employment decisions and is actively communicated through email broadcasts, notice boards, muster sensitizations, and induction programs delivered in Pidgin English and Efik for accessibility.</p> <p>Interviews with the HR Manager confirmed that all operational staff are locally sourced from the local communities and other states within the country, with no migrant workers employed in field or mill roles with the exception of some senior management roles.</p> <p>Field interviews and employee register reviews validated non-discriminatory practices. Host communities also confirmed fair employment processes, with vacancies transparently shared and filled based on merit. CSR initiatives are guided by formal MOUs and community requests, ensuring inclusive development.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
6.1.3	The unit of certification demonstrates that recruitment selection, hiring, access to training and promotion are based on skills,		Wilmar International has a documented recruitment procedure dated 01/09/2024, outlining clear steps to	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity



	<p>capabilities, qualities and medical fitness necessary for the jobs available</p>		<p>ensure transparent and merit-based hiring. The process begins with departmental requisition, followed by General Manager approval and HR coordination. Job advertisements are disseminated via noticeboards and through the Community Liaison Officer, with confirmation of outreach to host communities.</p> <p>Shortlisted candidates undergo interviews and pre-employment medical examinations. Appointment letters are issued upon medical clearance. Evidence of implementation was reviewed by the audit team, and field interviews with workers at Ibiae and Calaro estates confirmed adherence to the procedure.</p> <p>Let me know if you'd like this integrated into a broader compliance report or translated for bilingual stakeholders.</p>	<p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
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6.1.4	Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women		<p>CPOM test did not include pregnancy test. However, where workers involved chemical handling (mainly fertilizer applicators), pregnancy test could be conducted, and it is a choice for the worker. Interview with the resident doctor established that such tests are not for discrimination purposes.</p> <p>Interview with workers in the field, specifically female worker involved in fertilizer application confirmed no such test conducted. However, they are sensitized to open up when pregnant so their job scope could be changed.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
6.1.5 (C)	A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.		<p>The Audit Team held meetings with the Gender committee Executives and some members both at Calaro and Ibiae Estates.</p> <p>The committee is constituted of 8 elected executives, 5 sub-committee members and the following reps from different departments resulting in a total membership of 19.</p> <p>There was no selection criteria and mechanism either documented or implemented. Persons were assigned their roles based on the expression of interest by filing out a form and receiving the maximum vote cast in their favour done in February 2025.</p>	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input checked="" type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			<p>The Executives assumed Office in February 2025. Interviews conducted by the Audit Team with a cross-section of Committee members confirmed that the knowledge on topics such as sexual harassment and violence is not calibrated.</p> <p>The Audit Team sampled a record of a case handled by the Gender Committee at Ibiae.</p> <p>The proceeding was held on 23-02-2025 by a 7-member Gender Committee made up of 5 Executives and 2 members with the Complainant and Defendant in attendance.</p> <p>In the summary of findings, the defendant admitted to the intent of inappropriate offensive behaviour against the complainant. The Group Estate Manager, in a letter dated and signed on 24th February 2025, issued a 3-day suspension without pay from 24th – 27th of February 2025 to the accused with a copy placed on file, as a disciplinary action but no further action was taken to provide adequate remediation to the complainant.</p>	
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			<p>Opportunity for Improvement</p> <p>Biase Plantation has established a reconstituted Gender Committee for both sites at Calaro and Ibiae that assumed office in February 2025.</p> <p>The Audit Team sampled a record of a gender offensive behaviour case handled by the Gender Committee at Ibiae.</p> <p>The proceeding was held on 23-02-2025 by a 7-member Gender Committee made up of 5 Executives and 2 members with the Complainant and Defendant in attendance.</p> <p>In the summary of findings, the defendant admitted guilt and the Company based on its Internal Procedures communicated in a letter dated and signed on 24th February 2025, issued a 3-day Suspension without pay from 24th – 27th of February 2025 to the accused with a copy placed on file, as a disciplinary action but no further action was taken to provide adequate remediation to the complainant which represents a gap in fully addressing the issue.</p>	
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6.1.6	There is evidence of equal pay for the same work scope		<p>Wilmar International has a formal Grading and Salary Structure, last reviewed on 1 September 2024, which is updated every three years. This structure determines employee compensation based on grade level, which reflects entry point, experience, and tenure. Salaries are calculated as gross amounts and broken down into specific components: basic salary (65%), housing (10%), transportation (5%), utility (5%), medicals (5%), lunch (5%), and cost of living allowance (5%). The system is designed to ensure equal pay for employees performing the same work at the same grade, whether skilled or unskilled, while allowing for differentiation based on experience and years of service.</p> <p>Field interviews conducted at Ibiae and Calaro estates confirmed that plantation workers are paid based on piece-rate per task, while mill workers receive daily wages aligned with their grade and job scope. Document reviews showed no inconsistencies, affirming that the salary structure is being implemented fairly and transparently.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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Criterion 6.2:



Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW)			
6.2.1 (C)	Applicable labour laws, union and/or other collective agreements and documentation of pay and conditions are available to the workers in national languages and explained to them in language they understand.		<p>Wilmar International, through its subsidiaries Biase Plantations Ltd and EYOP Industries Ltd, has a documented Collective Bargaining Agreement (CBA) negotiated with the Nigeria Union of Agriculture and Allied Employees (NUAAE). The agreement, effective from 15 March 2024 and valid for three years, outlines the conditions of service for all workers. An addendum to the CBA was executed on 25 April 2025 and became effective on 1 April 2024, following the Federal Government's announcement of a new minimum wage in July 2024.</p> <p>The CBA is actively communicated to employees during induction and periodic muster sessions, using English, Pidgin English, and Efik to ensure full comprehension. Workers receive monthly payslips detailing their remuneration, including basic salary, hours worked, overtime, leave entitlements, and applicable allowances. Interviews with worker representatives and employees at both the mill and field locations confirmed that the CBA and payslip contents are well understood. All workers sign employment contracts prior</p> <p> <input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required) </p>



			<p>to commencement, with full disclosure of terms and the option to accept or decline the offer. Field interviews across Ibiae and Calaro estates further validated consistent implementation and awareness of the agreement.</p>	
6.2.2 (C)	<p>Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed, including work done by family members</p>		<p>Biase Plantation Ltd issues employment contracts for all categories of workers, detailing conditions of service such as working hours, statutory deductions, leave entitlements, and remuneration. These contracts are prepared in English and explained in Pidgin or Efik where needed. Field workers operate under the terms of the Collective Bargaining Agreement (CBA), which is also communicated during induction and supported by a staff handbook. A review of over 78 employment records confirmed compliance with minimum wage laws and contract transparency. Payslips are issued monthly and accurately reflect work performed, as verified through interviews with workers across estates and the mill.</p> <p>However, the audit identified nonconformities. Security guards were found to be working 14 consecutive</p>	<p> <input type="checkbox"/> Conform <input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required) </p>



			<p>days without the legally required rest day, violating Nigeria’s Labour Act. One sampled guard worked 28 days in July 2025 but received only three days off and was underpaid for 20 hours of overtime. Additionally, seven guards were suspended indefinitely without pay following a disciplinary inquiry, yet no formal communication or documentation of the investigation outcome was available at the time of audit.</p> <p>Further concerns arose regarding the conversion of certain monthly-paid roles—such as SUV drivers and assistant supervisors—to daily-paid status. This transition, effective 1 June 2024, reduced annual leave from 21 to 14 days without evidence of prior consultation or renegotiation, leaving affected workers with diminished benefits.</p>	
6.2.3 (C)	<p>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>Interviews and contract reviews confirmed that all (plantation and mill) workers follow a standard work schedule of 8 hours daily from Monday to Friday and 6 hours on Saturdays, in line with national labor legislation. Administrative and mill staff receive scheduled breaks ranging from 30 minutes to one hour, while field workers</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>



			<p>engaged on a piece-rate basis have flexible break times without supervisory pressure.</p> <p>Sampled payslips demonstrated transparency in remuneration, detailing components such as basic salary, various allowances (housing, transport, utility, lunch, medical), and applicable leave entitlements (sick, maternity, annual). Statutory deductions including pension contributions, income tax, and other agreed deductions (e.g. union dues, cooperative contributions, salary advances, and loans) were consistently documented.</p>	
6.2.4 (C)	<p>The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. National laws, or in their absence the ILO Guidance on Workers' Housing Recommendation No. 115, are used. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure</p>		<p>The company has a documented Housing Policy approved by senior management, outlining its commitment to providing safe and decent accommodation for employees and visitors. This policy covers essential living standards, including sleeping quarters, sanitation, waste disposal, potable water, electricity, and security. A corresponding Housing Allocation and Maintenance Management Plan, dated August 2022, details the strategy for implementing these objectives. Housing is allocated based on staff grade and</p>	<p><input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input checked="" type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>



			<p>position, including management, senior staff, supervisors, junior staff, and contractors.</p> <p>Interviews and site inspections confirmed that water is supplied regularly and free of charge to residents. Medical services are available through an onsite clinic accessible to workers and their families at no cost. The company also operates schools within the housing areas to ensure access to basic education for children, along with a crèche facility for nursing mothers. Additional amenities include recreational spaces and weekend transportation services for shopping.</p> <p>Despite these provisions, inspections at housing units in Calaro and Ibiae estates revealed several dwellings in poor condition, such as leaking roofs, damaged flooring, and broken bathroom fixtures. However, the company has initiated renovations, with 10 units completed at Calaro and 30 at Ibiae. At the time of the audit, 50 units were undergoing renovation at Calaro, while 26 units at Calaro and 40 at Ibiae were pending, awaiting contractor mobilization and job evaluations.</p> <p>The audit acknowledges the company's ongoing efforts to improve housing</p>	
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			conditions and concludes with an opportunity for improvement, with continued follow-up on the implementation and completion of the renovation plan in subsequent audit.	
6.2.5	The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.		Community market is located about 10 km from the Calaro estate. Market days are Mondays and Thursdays where workers can access food. According to Human Resources, workers, or their family access the market during these days for food. Similar market is located Ibiae near Betem community where workers have easy access to food. Interview with some family members in the housing mentioned they do not have concerns with food as they can easily access these markets. There are also individual shops operated by some workers spouse where workers can equally get access to food stuff groceries.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
6.2.6	A DLW is paid to all workers, including those on piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours. PROCEDURAL NOTE: The RSPO Labour		POM has developed a Decent Living Wage (DWL) framework, most recently updated in mid-2025, which incorporates key wage components such as the base salary, cost-of-living allowance, 13th month salary, and leave	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



	<p>Task Force will prepare guidance on the DLW implementation, including details on how to calculate a DLW, expected for 2019. The RSPO Secretariat will endeavour to carry out DLW country benchmarks for palm oil producing countries in which RSPO members operate and for which no Global Living Wage Coalition (GLWC) benchmarks exist</p>		<p>allowance. The calculation also considers essential living expenses including food, housing, non-food items, and a buffer for unexpected costs. Separate DWL benchmarks are established for workers residing onsite and those living offsite.</p> <p>In comparison to the legal federal minimum wage applicable in the region, CPOM's wage structure guided by its Collective Bargaining Agreement exceeds both statutory requirements and the internally calculated DWL. This demonstrates the company's commitment to fair compensation and its alignment with decent work principles.</p>	<p><input type="checkbox"/> Not Applicable (justification required)</p>
6.2.7	<p>Permanent, full-time employment is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal</p>		<p>All workers have full-time employment and are employed directly by the company. There is no casual, temporary and day labour. However, due to the nature of field work (plantation) they are paid on piece rate but are entitled to all benefits are detailed in the CBA. Mill workers are however paid on daily wage as per the CBA.</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</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



6.3.1 (C)	A published statement recognising freedom of association and right to collective bargaining in national languages is available and is explained to all workers in languages that they understand, and is demonstrably implemented		<p>Biase Plantation Ltd has a documented policy on Freedom of Association and the Right to Collective Bargaining, dated April 2018. The policy affirms the company's commitment to safeguarding the rights of employees and stakeholders to freely associate and engage in collective bargaining. It is actively communicated through email broadcasts, notice boards, morning muster sessions, and induction programs. Communication is tailored to the workforce using Pidgin English and, where necessary, the local Efik language to ensure full understanding.</p> <p>The company recognizes and permits all legally established associations onsite. A formal workers' union is in place under the Nigeria Union of Agriculture and Allied Employees (NUAAE), with a majority of the workforce enrolled as dues-paying members. In addition to the union, various cultural and tribal associations are also supported by management. Field interviews confirmed that workers are aware of their rights and that the policy is being effectively implemented</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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6.3.2	Minutes of meetings between the unit of certification with trade unions or workers representatives, who are freely elected, are documented in national languages and made available upon request		<p>Biase Plantation Ltd maintains a system of worker representation through elected delegates governed by the Nigeria Union of Agriculture and Allied Employees (NUAAE). While there is no fixed schedule for meetings between union representatives and management, both parties have the flexibility to initiate discussions as needed, and such requests are consistently honored. Evidence reviewed includes minutes from meetings held on 15 April 2025 regarding proposed changes to working conditions and incentives, and on 25 November 2024 concerning the implementation of the new national minimum wage. These meetings were attended by a substantial number of union and management representatives. The Human Resources team is responsible for preparing the meeting minutes, which are then counter-signed by union representatives to confirm agreement and accuracy. During stakeholder interviews, union representatives verified that they receive and retain copies of all meeting documentation, affirming transparency and mutual recognition of the outcomes discussed.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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6.3.3	Management does not interfere with the formation or operation of registered unions/ labour organisations or associations, or other freely elected representatives for all workers including migrant and contract workers		Interview with the union executives established there is no management interference in their formation. The members of the unions are elected by the workers through elections which are supervised by the State Council of the labour union (NUAAE). The elections of the union executives are held once every four years, and the elected members are to operate for a tenure of four years at first instance, subject to re-election for another term of four years.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
Criterion 6.4: Children are not employed or exploited.				
6.4.1	A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements		Biase Plantation Ltd, under Wilmar International, enforces a Child Labour Policy last reviewed in January 2018. The policy aligns with international conventions and Nigerian labour laws, strictly prohibiting employment of individuals under 18 years of age. It is approved at the highest corporate level and implemented across all subsidiaries, including CPOM. The policy is widely communicated through email broadcasts, notice boards, morning muster sessions, and induction programs, using Pidgin English and Efik to ensure comprehension. Sensitization activities were conducted at multiple	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			muster points in Calaro and Ibae estates, and confirmed through interviews with field and mill workers, demonstrating full awareness and compliance.	
6.4.2 (C)	There is evidence that minimum age requirements are met. Personnel files show that all workers are above the national minimum age or above company policy minimum age, whichever is higher. There is a documented age screening verification procedure		Biase Plantation Ltd has a documented minimum age screening and verification policy dated April 2018, approved by the General Manager and Human Resources Manager. The policy is designed to ensure that no individual under the age of 18 is employed, in strict adherence to the company's Child Labour Policy. Prior to recruitment, all prospective employees undergo a screening process requiring valid age-verifying documents such as a National Identity Card, Driver's License (mandatory for drivers), International Passport, Permanent Voter's Card, or Birth Certificate. In cases where these documents are unavailable, a sworn age declaration by a close family member in a court of law is accepted, particularly for individuals whose birth records were not formally registered. Review of sampled employee files confirmed compliance, with national identity cards included in their recruitment documentation.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



6.4.3 (C)	Young persons may be employed only for non-hazardous work, with protective restrictions in place for that work.		As mentioned, CPOM strictly employs workers of 18 years and above. No young persons are employed for any operation. Review of the staff register did not establish young workers employed.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
6.4.4	The unit of certification demonstrates communication about its 'no child labour policy and the negative effects of child labour, and promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live		Biase Plantation Ltd ensures that its policies, including the Minimum Age Screening and Verification Policy, are publicly accessible and effectively communicated across its operations. Dissemination methods include email broadcasts to over 100 employees with corporate accounts, strategic placement of notice boards at key locations such as plantation entrances and muster points, and regular sensitization sessions during morning muster gatherings and induction programs. Sensitization activities were conducted at Calaro estate on 16, 17, and 18 July 2025, and at Ibiae estate on 14, 16, 17, and 18 July 2025. Induction sessions for new hires were held on 3 February and 15 March 2025, covering harvesters and maintenance staff respectively. Communication is primarily delivered in Pidgin English, with Efik used where	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			necessary to ensure full understanding among local communities. At the community level, the policy is also shared during stakeholder engagement meetings, reinforcing transparency and compliance with child labour standards.	
Criterion 6.5:				
Policies and procedures in place to protect workers' rights.				
6.5.1 (C)	A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all levels of the workforce		CPOM has a documented Group Policy titled <i>Sexual Harassment, Violence and Abuse, and Reproduction Right Policy</i> , updated on 28 February 2025 (Version 2). The policy affirms the company's commitment to fostering a workplace grounded in equality and mutual respect, and encourages the reporting of any incidents of sexual harassment, violence, or abuse experienced by individuals in the course of their work, regardless of gender or age. The policy is made publicly accessible through email broadcasts to employees with corporate accounts, notice boards at strategic locations, sensitization sessions during morning muster gatherings, and induction programs for new hires. Sensitization activities were conducted at Calaro and Ibiae estates in April and July 2025, and induction sessions were held in February and	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			<p>March 2025 for harvesters and maintenance staff. Communication is primarily delivered in Pidgin English, with Efik used where necessary to ensure clarity among local communities.</p> <p>A gender committee is in place to receive and address reports of harassment. Interviews with workers at Ibiae estate (Div 2 blocks 31 and 98; Div 1A block 55), Calaro estate (Div 3 block 66/66), and among mill workers confirmed that awareness sessions had been conducted and that the gender committee is known and trusted. Workers cited instances where committee members had been consulted, demonstrating that the reporting mechanism is active and accessible.</p>	
6.5.2 (C)	A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce		<p>CPOM has a documented Group Policy titled <i>Sexual Harassment, Violence and Abuse, and Reproduction Right Policy</i>, last updated in February 2025. The policy promotes a respectful and inclusive workplace and encourages all individuals to report incidents of harassment or abuse, regardless of gender or age. It is actively communicated through email</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			<p>broadcasts, notice boards, sensitization sessions during morning muster gatherings, and induction programs for new employees. These sessions have been conducted across Calaro and Ibiae estates, with communication delivered in Pidgin English and, where necessary, in Efik to ensure full understanding.</p> <p>A gender committee is in place to support awareness efforts and address concerns related to harassment and reproductive rights. Interviews with field and mill workers confirmed their awareness of the policy and the committee's role and affirmed that the company respects their reproductive rights.</p>	
6.5.3	Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified		<p>As part of the Audit Team's engagement with the Gender Committees both at Calaro and Ibiae Estates, it came to light from the deliberations during the Interview session that from the initial needs assessment conducted in July 2024, the overriding need expressed by new mothers was the urgent support to take care of their babies whiles at work. Records of the follow-up done by the Committee was also assessed by the</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			<p>Audit Team. Training records of the sensitization on 'childcare and the need to go to school', done in January 2025 by the Committee at the camps, schools and muster ground was reviewed by the Audit Team. Nursing mothers were oriented on the need to send their babies to the established creches within the Estate for proper supervision whiles at work. Based on the holistic review of the Training Plan for 2025, additional trainings Titled 'Balancing work and Family life is billed to be done in the Month of November 2025. No deductions are made from the salaries paid nursing mothers who take breaks to breastfeed as confirmed from interactions held with the HR Team and the review of payment vouchers.</p>	
6.5.4	<p>Grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce.</p>		<p>Biase Plantation Ltd has a comprehensive grievance management procedure (SOP Corporate Affairs/HR-08/2021, Rev. 3) updated on 30 June 2024. It outlines clear steps for internal grievance reporting—starting with supervisors and escalating to HR or via anonymous whistle-blower channels including email, phone, fax, and WhatsApp. The company also introduced a QR code system for digital submissions, though no grievances</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>



			<p>were recorded through any channel at the time of audit.</p> <p>The SOP mandates written acknowledgment within seven working days and requires updates within three months, with final resolution communicated within five days. Manual logs and digital systems were reviewed and found active but without any recorded complaints. Overall, the procedure is well-structured, accessible, and confidentiality-conscious, though no grievances were logged during the review period.</p>	
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Criterion 6.6: Work is voluntary and specific labor policy and procedures are implemented.				
6.6.1 (C)	All work is voluntary and following are prohibited: <ul style="list-style-type: none"> • Retention of identity documents or passports • Payment of recruitment fees • Contract substitution • Involuntary overtime • Lack of freedom of workers to resign • Penalty for termination of employment • Debt bondage • Withholding of wages 		All work in CPOM is voluntary. The company has Human right policy in place which has been captured in 6.1.1 above. The ensures strict compliance to it human right policy by; <ol style="list-style-type: none"> 1. Freedom of association 2. No forced or bonded labour 3. No child labour 4. Conducive working conditions. Interview with workers in the field at Ibiae estate, Div 2 blocks 31; 98 and Div 1A block 55 and Calaro estate, Div 3 block 66/66 as well mill workers all confirmed to voluntary work in compliance to their condition of services and recruitment policy as detailed in 6.2.1 and 3.5.1.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
6.6.2 (C)	Where temporary or migrant workers are employed, a specific labour policy and procedures are established and implemented		N/A There are no temporal or migrant workers in the operations of the company. All workers are nationals and directly employed by the company. There is some expatriate who are also employed but in management position.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)





Criterion 6.7: Appropriate health and safety measures are in place.			
6.7.1 (C)	The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded		<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
		<p>Calaro POM has appointed responsible positions for its health and safety programme.</p> <p>The company has a occupational Health and safety Manual which includes the Health and safety Policy, Health and safety plan, Health and Safety Committee, Emergency Response Plan, Accident and Emergency Response Plan, Handling Agricultural Chemicals, Safe Operation Procedures for plantation and mill operations.</p> <p>Regular meetings between the workforce and the HSE positions is done through daily toolbox talks; safety induction for new joiners among others</p> <p>Workers Health and Safety concerns and Health and Safety updates to workers done through various HSE related matters WhatsApp groups Safety Committee Meetings, the Workers Union among others. Records of the health and safety committee's</p>	



			<p>quarterly meeting and minutes were available and consulted.</p> <p>Meeting with the safety committee and interview with workers confirmed attending some of these meetings.</p>	
6.7.2	<p>Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in the appropriate language of the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.</p>		<p>Calaro POM has accident and emergency procedures in place approved by the General Manager and is implemented. The plan identifies potential emergencies and specific emergency procedures for each potential emergency to include fires (bush and fire in the facilities),</p> <p>The plan and the related procedures are written in the English language, but it is explained to workers in the pidgin and the local languages during toolbox talks and during field monitoring.</p> <p>All incidents and /or near hits are to be investigated and investigation results were sighted both in the Wilmar ENABLON and in hard copies including evidence of investigation recommendations implemented.</p> <p>There is a legal requirement for reporting accidents, and this is done by the Human Resource Department. All employees are covered under the Nigeria Social Insurance Trust Fund</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>



			<p>(NSITF) as a legal requirement.</p> <p>The company maintains the list of first aiders and assigned operators are trained in first aid both by the Nigeria Red Cross and internally by the company.. Records of training carried out and a proposed training were available and consulted.</p> <p>“First Aid kits were also available at the site of work and were found to be well stocked and maintained.</p> <p>Records of accidents are kept and periodically reviewed. Accident records for January 2025 to June for the two estates.</p> <p>Accidents are reviewed during the quarterly safety committee meetings and records of the last review was sighted.</p>	
6.7.3 (C)	Workers use appropriate personal protective equipment (PPE), which is provided free of charge to all workers at the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal		Calaro POM provided PPEs for its workers free of charge to cover all potentially hazardous operations to include pesticide application, harvesting among others. Free supply of PPE is also contained in the EHS Internal Directives for Issuing and Usage of Work Tools and PPEs. The company maintains PPE distribution list with signed records sighted for workers in both Ibiae and Calaro estates.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



	clothing.		<p>Direct observation and interview with sprayers of Calaro, estate, workers at the mill, and the workshops confirmed workers in their appropriate PPEs at their work post.</p> <p>The company provided training records for its workers involved in its operation and the use of their PPEs. A visit to the chemical stores in both Ibiae and Calaro among other sites confirmed the readily availability of SDS for all pesticides in use.</p> <p>The company has provided sanitation facilities at both Ibiae and Calaro for its pesticide handlers to change out of PPE, wash and put on their personal clothing. Direct observation of these facilities confirmed that, the wastewater from washing is channeled into “soak away” constructed as part of the facilities to avoid land and water pollution.</p>	
6.7.4	All workers are provided with medical care and covered by accident insurance. Costs incurred from work related incidents leading to injury or sickness are covered in accordance with national law or by the unit of certification where national law does not offer protection		Calaro POM provides medical care for all of its workers. It operates clinics at its estates where workers, spouses and children receive medical care. The company has clinical facilities in all of its estates and a resident medical officer who visits each clinic in turns. Patients whose medical conditions required specialist attention are referred to higher hospitals.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>All employees are covered under the Nigeria Social Insurance Trust Fund (NSITF) as a legal requirement to take care of compensations for occupational accidents. The company pays 1% gross pay monthly to the NSITF. Workers who suffer from occupational accident with permanent disabilities receive compensation payments from the NSITF. Records of payment were available and consulted.</p>	
6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics		<p>Calaro POM recorded occupational injuries in LTA metrics. The clinic reports of accidents to include lost time and type of accident, the cause, date and time, age, part of the body, location among others.</p> <p>EHS logs the accident records from the clinic into the Wilmar ENABLON</p> <p>Records from January 2025 to July 2025 were available and consulted during the audit. Recording is carried out by the Assistant EHS manager who is trained, in NEBOSH/OSHA/IOSH/ISPON/ AOSH.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment

Criterion 7.1:

IPM plans are implemented and monitored to ensure effective pest control.

7.1.1 (C)	IPM plans are implemented and monitored to ensure effective pest control.		<p>Calaro POM has IPM plans which are implemented and monitored. The company has a documented IPM identified pest including Weeds, Insects, Fungi, rodents, and Mammalian. The plan also specifies the IPM techniques in use. .</p> <p>The company has SOPs “for the implementation and monitoring of its IPM implementation effectiveness.</p> <p>Fire is considered effective for the control of certain lethal pests and disease such as fungi and bacteria – Though open fire is not permitted or advocated, but controlled burning for this purpose shall be guided by the existing laws or as when directed by the authority.</p> <p>Training is done for IPM plans and records maintained. Direct field observation in Calaro and the Ibiae estates did not come across and evidence of use of fire for pest control.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.1.2	Species referenced in the Global Invasive Species Database and CABI.org are not to be used in managed		<p>Calaro POM personnel is aware of Global Invasive species and CABI.org. The company also has a documented</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity



	areas, unless plans to prevent and monitor their spread are implemented.		list of introduced species in its managed area. The company has monitoring and control measures to prevent the spread beyond their boundaries. These include regular spraying and slashing. Interview with sample of workers and direct observations during field visits and with the offices confirmed relevant staff awareness of these species and no spread of these species beyond the company's boundaries	<input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.1.3	There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with ap prior approval of government authorities. [For NI to define process]		Calaro did not use fire to control pest. However, the company has SOPs for the implementation and monitoring of its IPM implementation effectiveness. Fire is considered effective for the control of certain lethal pests and disease such as fungi and bacteria – Though open fire is not permitted or advocated, but controlled burning for this purpose is state to be guided by the existing laws or as when directed by the authority.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
Criterion 7.2:				
Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.				
7.2.1 (C)	Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are		Calaro POM justified all its pesticides in use. The company has the list of pesticides and their justifications The company pesticides handling	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity



	<p>prioritised.</p>		<p>procedures include measure to avoid the development of pest and disease resistance to constant monitoring of plant health in the nursery, outbreak of insect pest or diseases for early detection, alternating pesticide molecules among other measures.</p> <p>The company has SOP for the application of these pesticides. Review of documents and direct observation during field visits to various blocks in Calaro and Ibiae estates confirmed implementation of these SOPs..</p>	<p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
<p>7.2.2 (C)</p>	<p>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.</p>		<p>Calaro POM maintained pesticide records to include the items required under this RSPO standard. The company has an operational programme which includes pesticide application. Records of pesticide application were available and reviewed during the audit. For each pesticide, the specific block that pesticide was applied for each month is stated, the pesticide used for the block for each month, total pesticide (liters), total active ingredient and active ingredient per ha and number of rounds. The records also included the LD50s of each pesticide and given for each block where pesticide was applied for each month and the total for the block.</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

7.2.3 (C)	Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.		<p>Calaro POM minimized the use of pesticides in line with implementation of its IPM plans. First identify pest, monitor them through (inspection and identification, keep records of and the knowledge of the target pest behaviour and reproductive cycles), pest population/ levels with emphasis on control and rather than eradication.</p> <p>When necessary to control, pesticide use is the last resort and various non-pesticide techniques.</p> <p>Manual weeding is used for controlling inter row weeds. These approaches alone, according to interview with managers minimized potential pesticide amount needed to control weeds by two-thirds.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.2.4	There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.		<p>Calaro POM uses fungicide (cham) and cypermethrin every 2 weeks at the nursery which is prophylactic in nature. However, the company has documented justification for the prophylactic use of pesticides signed by the Senior Estate Manager dated 15/02/2022.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.2.5	Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam		<p>Calaro POM has copies of the The WHO Recommended Classification of Pesticides by Hazard and Guidelines to</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity

	<p>Conventions, and paraquat, are not used, unless unexceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks. The due diligence refers to:</p> <p>a) Judgment of the threat and verify why this is a major threat</p> <p>b) Why there is no other alternative which can be used</p> <p>c) Which process was applied to verify why there is no other less hazardous alternative</p> <p>d) What is the process to limit the negative impacts of the application 7.2.5</p> <p>e) Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.</p>		<p>Classification, 2019. Rotterdam Convention on the prior informed Consent procedure for certain Hazardous chemicals and pesticides in international Trade, text and annexes revised in 2019</p> <p>Review of the documentation of the company's pesticides in use, inspection at the chemical stores and interview with managers confirmed that none of them was classified as WHO type 1a or 1b pesticides.</p>	<p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
7.2.6 (C)	<p>Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they carry out.</p>		<p>Calaro POM has SOPs for chemical/pesticide handling and have trained its workers to handle pesticides and sample training records were available and reviewed during the audit.</p> <p>The company has the Occupational Health and Safety Manual - Biase Plantation Limited & EYOP industries Limited Occupational Health and Safety Manual</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>



			<p>Safety Data Sheet (SDS) were readily available for easy reference. For example, at the pesticide mixing points and the chemical stores.</p> <p>Pesticide applicators were in the appropriate PPEs to include, rainboots, nylon aprons, eye goggles, rubber hand gloves and respirator.</p>	
7.2.7 (C)	Storage of all pesticides is in accordance with recognised best practices.		<p>The company has a document procedure for storage and issuance of Agrochemicals contained in the Wilmar Occupational Health & Safety Manual Biase Plantations Limited & EYOP industries Limited. The company provided records for having trained its chemical storekeepers.</p> <p>Visits to the chemical stores established that chemical store were stored consistent with the company's established procedures. Workers at the store during interview also demonstrated understanding of the company's chemical storage procedures.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.2.8	All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.		<p>The company has procedures guiding the handling of its pesticide contains as contained its Occupational Health and Safety Manual - Biase Plantation Limited & EYOP industries Limited</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



			<p>Occupational Health and Safety Manual</p> <p>The company has a system which is implemented to ensure that all pesticides containers are accounted for and consistent with its procedures. The company has two 3rd Party entities certified by the State who lift its pesticide containers and records were available. These quantities were further confirmed to be consistent with the Calaro Estate Empty Chemical Container Monitoring Record maintained by the stores department.</p>	<p><input type="checkbox"/> Not Applicable (justification required)</p>
7.2.9 (C)	<p>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>Calaro POM did not use aerial spraying for pesticide applications. Interview with workers established that the company does not have the equipment for this method of pesticide application. Direct observation during the audit also did not come across any evidence of use of aerial method of pesticide application.</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

7.2.10 (C)	Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.		<p>Calaro POM carried annual medical surveillance for its pesticide applicators. The company maintains the list of its pesticide applicators.</p> <p>The company carries general pre-employment tests to include those of allergies, fitness and among others.</p> <p>Records for medical surveillance for pesticide handlers were available and consulted during the audit and no abnormality detected. The company also provided documented action for treating health-related conditions.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.2.11 (C)	No work with pesticides is undertaken by persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions and they are offered alternative equivalent work.		<p>Calaro POM did not employ workers under the age of 18. The company checks prospective employee age from the legal form of identification (birth certificate, voter ID cards) which has the date of birth; and age declaration from affidavit from the courts.</p> <p>Consultation of records, interview with pesticide handlers and direct observation did not come across any pesticide handler below the age of 18.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

Criterion 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner				
7.3.1	A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.		<p>CPOM has in place a waste management plan captioned “Waste Management Plan for Biase Plantations Limited (Calaro and Ibiae Estates)”, dated August, 2024, approved by the General Manager on 1/8/2024 which contains all types of wastes generated in its operations. The unit of certification has identified all waste products and sources of those wastes in its estate, housing and POM.</p> <p>The waste products identified include domestic/organic/food wastes and non-organic (scrap metals, plastics papers, glass bottles), hazardous (chemical containers or other hazardous substances) and medical wastes.</p> <p>Section 2 of the revised waste management plans detailed waste collection; Section 3 deals with Handling and Disposal. As reviewed, mixed domestic wastes generated will be collected in bins designated at strategic locations within the estate facilities, as residents are largely not used to waste segregation. The management will carry out sensitization at musters for all residents on the need to use waste bins for domestic waste management. In addition, Section 3 of the plan mentioned</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			<p>that when bins are filled, the truck will pick them up twice every week and transport them to the dumpsite, which is dug 100m - 500m away from HCV, buffer, housing and water sources areas.</p> <p>All hazardous wastes will, however, be stored in designated storerooms at the Mill, Calaro and Ibiae estate offices.</p>	
7.3.2	<p>Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.</p>	i.	<p>CPOM has SOP for proper disposal of waste captioned "Management of used Fertilizer bags, Empty Chemical Containers, Expired Chemicals, Waste Tyres/Oil and Batteries". Field visits confirmed that there are three categories of color bins, it was found that there are three dumpsites each at Calaro and Ibiae (one for plastic and rubber; one for glass and metals; one for organic waste). Table 2 of Waste Management Plan for Calaro Oil Palm Plantation outlined steps for disposing each of the waste categories. The people in charge are the Assistant General Manager and Senior Estate Manager.</p> <p>There are three dumpsites (one for plastic and rubber; one for glass and metals; one for organic waste) at Calaro Estate and Ibiae Estate. Waste Management Plans for Calaro and Ibiae</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>



			<p>Estates of the waste management SOP outlined steps for disposing each of the waste categories:</p> <p>According to the management plan, domestic and organic waste (empty food containers, food wastes and office waste), plastics and metals are to be manually sorted for recycling, wastes should be segregated appropriately and contained for evacuation to dumpsites, papers should be shredded, collected and stored for recycling. Fuel containers, grease and lubricants, filters, cartridges, spent oil, tyres would be disposed of by collecting them in properly labeled metal or plastic drums placed at designated strategic locations and evacuated by certified contractors. Or they are stored in sealed, properly labeled metal or plastic drums placed in a closed container located within the designated hazardous waste storage area for evacuation to incineration facilities.</p>	
7.3.3	The unit of certification does not use open fire for waste disposal.		<p>There were no evidences that wastes have been disposed of using open fire by CPOM. Interview with the management representative and field observations during field visits to the two estates confirmed that fire has not been used for</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p>



			waste disposal at Calaro and Ibiae Estates.	<input type="checkbox"/> Not Applicable (justification required)
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Criterion 7.4: Practice maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.				
7.4.1	Good agriculture practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts.		<p>The Field SOP Manual titled 'Biase Plantation Limited & Eyop Field SOP Manual' that was revised in July 2024 as reviewed by the Audit Team, contains specific SOPs on fertilizer application, rings/interline weeding and the application of empty fruit bunches amongst others. Additionally, BPL also relies on section 7.1 on Manuring, embedded in the Wilmar International 'Agricultural manual and SOP for Oil Palm (2011)' document</p> <p>As reviewed by the Audit Team from the activity plans for 19th to 20th August 2025 which formed the basis for the selection of sampled blocks to be visited. During the visit to blocks that were applying EFB and borate fertilizer, Interviews conducted with workers, confirmed by the field team apply borate</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>at a rate of 100 grams per palm stand. Workers applying urea were asked by the audit team to demonstrate in the field. They applied urea at a rate of 0.75 grams per palm tree which was in line with the recommendation by the Agronomist.</p>	
7.4.2	<p>Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.</p>		<p>The results of the foliar tissue analysis submitted for 314 samples for analysis by the IITA which has an accredited laboratory certified to the ISO 17065 Standards, to determine the nutrient status for Nitrogen, Phosphorus, Potassium, Calcium, Magnesium and Boron was received on 14 August 2025. The result of the analysis has been duly incorporated into the fertilizer program. Till date, 22,136 tonnes of empty fruit bunches have been applied over 553.4 hectares of cultivated palm. Muriate of Potash for palm stands at 18 months old is applied at a rate of 0.75kg per palm tree.</p> <p>Ninety-two soil samples were also taken (to analyse Ph, EC, OC, OM, N, total P, particle size (%sand, %silt and %clay) and other indicators.</p> <p>The test results were reviewed by the Research and Development Officer and finally confirmed by the In-house</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>

			<p>Agronomist. In the result of analysis, the following observations were made. Low exchangeable cation capacity for all samples tested, medium to high range for soil pH. Soil organic carbon in Calaro estate was distributed between the range of high to very low and low levels of N, P and K.</p> <p>The recommendations outlined included the application of EFB mulch at the rate of 40mt/ha/year and decanter cake on exposed degraded soils to improve soil organic matter content and cation exchange capacity. Applying fertilizer such as NPK 12:12:17 at the recommended dose, stacking palm fronds along the contours to provide a barrier and control soil erosion and surface wash and finally to introduce the planting of leguminous cover crops such as Mucuna bracteate, Calopogonium mucunoides and Pueraria javanica to increase organic matter content.</p>	
7.4.3	<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>The Audit Team reviewed the Best Management Practice plan for 2025 and the activity plan that was developed based on the recommendation of the in-house Agronomist and constitutes the nutrient recycling strategy of BPL. The</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement</p>



			<p>strategy includes the application of EFB and decanter cake, the stacking of palm fronds and the restricted use of inorganic fertilizer, based on recommendations from the Agronomist.</p> <p>Urea is applied at a rate of 0.75 grams per palm tree, EFB at the rate of 40mt/ha/year while palm fronds are stacked inter palms as was observed during the field demonstration done by workers in Calaro Estate and at Ibiae estates. A total quantity of 22,136 metric tonnes of EFB has been applied from January 2025 to date (up to August 21, 2025) covering an area of 553.4 hectares.</p>	<input type="checkbox"/> Not Applicable (justification required)
7.4.4	Records of fertiliser inputs are maintained.		<p>The Certified Estate has documented its annual fertilizer usage for the fiscal year 2025. As cited by the Audit Team during the review of the fertilizer application report and further confirmed during the Interviews with the Field Supervisors and applicators, the type of fertilizer and quantity applied for respective blocks within the Calaro and Ibiae Estates based on the activity plan, is solely based on the recommendations issued by the In-house Agronomist. Urea for instance is applied at a rate of 0.75 grams per palm tree and borate is</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			applied at a rate of 100 grams per palm stand.	
Criterion 7.5:				
Practices minimise and control erosion and degradation of soils				
7.5.1 (C)	Maps identifying marginal and fragile soils, including steep terrain, are available.		The Audit Team initially conducted a review of the land use maps for both Calaro and Ibiae Estates. The Land use map of Calaro estate covering a total area of 5,549.80 hectares and developed on 14 March 2025, had an area of 22.65 hectares set aside and labelled as 'not plantable' dispersed within 5 blocks. The audit team proceeded to conduct further reviews of the results of the soil analysis samples taken and 1 key recommendation cited to be implemented states as follows: 'Install platforms around palms planted on slopes of 7-9 degrees'. Additionally, the soil pH values recorded, ranged from moderate to high with an indication of soil alkalinity conditions instead. The soil profile also gave no indication of the presence of marginal or fragile soils (due to weathering), but rather steep terrains. Other areas not planted were classified as HCV areas.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

7.5.2	There is no extensive replanting of oil palm on steep terrain.		<p>Observations made from the sampled plots visited by the Audit Team, which included sections of blocks earmarked as 'not-planted' areas contained in the land use map, further confirmed that no new plantings have been undertaken since the original maps were developed. From some sampled areas, replanting was rather done in previously existing palm plantations in 2 Divisions at Ibiae Estates covering an area of 223.13 ha and 347.25 ha respectively which was done in 2018.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.5.3	There is no new planting of oil palm on steep terrain.		<p>A review of the areas planted as Oil Palm in all Divisions within the Estates, irrespective of the year of planting, as evidenced from both the review of the Land use maps and planted area report for both estates and in probing verification conducted during the site visits further confirmed that areas with slopes greater than 9 degrees remain unplanted.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

Criterion 7.6:

Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.



7.6.1 (C)	To demonstrate the long-term suitability of land for palm oil cultivation, soil maps or soil surveys identifying marginal and fragile soils including steep terrain, are taken into account in plans and operations.		<p>In the current year of Audit (ASA 4) as assessed by the Audit Team through the engagement with the Management of BPL, the Sites do not intend to undertake any new plantings and have thus not carried out any assessments nor submitted NPP to RSPO for review.</p> <p>Further review of the slope maps dated April 2017 and the Soil maps titled 'Soils of Calaro and Ibiae Estate Plantation prepared by Param Agriculture Soil Surveys, set aside specific areas earmarked as 'Not plantable' due to the steep slopes encountered. This was further ascertained during the field visit where no new plantings were observed by the Audit Team. From a holistic review of the operational maps which informed the selection of the blocks to visit, areas/zones encountered near water courses have buffer zones marked. Similarly, zones with cultural significance and habitats with RTE species have been assigned as HCV areas for continuous monitoring. Adequate drainage tracks have been created in all field blocks to prevent waterlogging. Areas planted for as assessment from the soil samples taken for analysis results were soils classified as suitable for oil palm cultivation.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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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.		A detailed review of the Land use maps conducted by the Audit Team together with the assessment of the soil profile maps for both Calaro and Ibiae Estates, in specific reference to 5 block at Calaro for instance, which had been labelled as 'not plantable' was further ascertained during the field visit where they have remained void of any planting activity till date	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure		Based on the review of the topographic maps by the Audit Team, planted areas rely solely on direct rainfall as no section of the fields, except for the nurseries, rely on irrigation. Following extensive discussions with the Management, justification for the paving of the roads, took into consideration the recommendations of the survey Team. For instance, in Ibiae Estate the road network constructed for all 5 Divisions is approximately 578,770 metres. The road network as travelled on by the Audit Team to access the Division and specific blocks to sample were clearly set out to demarcate blocks and separate living quarters. No roads traverses through HCV areas. Other facilities cited, such as clinic, worker housing and office buildings have been constructed in areas	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			distant from the planted fields.	
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.		There are no peat soils within the Calaro concessions. The absence of peatland was further confirmed from the HCV assessment reports which included the identification of peatland as part of its terms of reference. Soil organic carbon (%) ranged between 0.8 and very high of 3.0. This is below the RSPO peat definition of 18% or more soil organic carbon.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
7.7.2	Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).			<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.7.2 (C)	Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat		There are no peat soils within the Calaro concessions. The absence of peatland was further confirmed from the HCV assessment reports which included the identification of peatland as part of its	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity



	soils are provided, prepared and shared in line with RSPO Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).		<p>terms of reference. Soil organic carbon (%) ranged between 0.8 and very high of 3.0. This is below the RSPO peat definition of 18% or more soil organic carbon.</p> <p>The company has also submitted its peat report to the RSPO Secretariat. This was confirmed from email evidence from "GHG unit ghg@rspo.org to a named Willar staff on subject: Re. Reminder: Second submission of RSPO peat inventory. Dated 17 October 2023, 10.05AM Acknowledging receipt of report.</p>	<input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.7.3 (C)	Subsidence of peat is monitored, documented and minimised.		<p>There are no peat soils within the Calaro concessions. The absence of peatland was further confirmed from the HCV assessment reports which included the identification of peatland as part of its terms of reference. Soil organic carbon (%) ranged between 0.8 and very high of 3.0. This is below the RSPO peat definition of 18% or more soil organic carbon.</p>	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
7.7.4 (C)	A documented water and ground cover management programme is in place.		<p>There are no peat soils within the Calaro concessions. The absence of peatland was further confirmed from the HCV assessment reports which included the identification of peatland as part of its</p>	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity



			terms of reference. Soil organic carbon (%) ranged between 0.8 and very high of 3.0. This is below the RSPO peat definition of 18% or more soil organic carbon.	<input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
7.7.5 (C)	<p>For plantations planted on peat, drainability assessments are conducted following the RSPO Drainability Assessment Procedure, or other RSPO recognised methods, at least five years prior to replanting. The assessment result is used to set the time frame for future replanting, as well as for phasing out of oil palm cultivation at least 40 years, or two cycles, whichever is greater, before reaching the natural gravity drainability limit for peat. When oil palm is phased out, it is replaced with crops suitable for a higher water table (paludiculture) or rehabilitated with natural vegetation.</p> <p>PROCEDURAL NOTE: Full details of the RSPO Drainability Assessment Guidelines and related concepts and detailed actions are in the manual currently being fine-tuned/tested by PLWG. A final version should be approved by PLWG in January 2019 and will include additional guidance on the steps to be followed after the decision not to replant as well as</p>		There are no peat soils within the Calaro concessions. The absence of peatland was further confirmed from the HCV assessment reports which included the identification of peatland as part of its terms of reference. Soil organic carbon (%) ranged between 0.8 and very high of 3.0. This is below the RSPO peat definition of 18% or more soil organic carbon.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)



	<p>implications for other stakeholders, smallholders, local communities and the unit of certification. It is recommended that a further twelve-month methodology trial period is proposed for all related management units (i.e. those with plantations on peat) to utilise the methodology and provide feedback to the PLWG to enable further refinement of procedure as appropriate before January 2020. Units of certification have the option to defer replanting till after the availability of the revised guidelines. Additional guidance on alternative crops and rehabilitation of natural vegetation will be provided by PLWG. PROCEDURAL NOTE: PLWG and the Smallholder Interim Group (SHIG) will collaboratively develop guidance for Independent Smallholders [cross links to SHIG and GHG issues]</p>			
7.7.6 ©	<p>All existing plantings on peat are managed according to the <i>'RSPO Manual on Best Management Practices (BMTs) for existing oil palm cultivation on peat', version 2 (2018)</i> and associated audit guidance.</p>		<p>There are no peat soils within the Calaro concessions. The absence of peatland was further confirmed from the HCV assessment reports which included the identification of peatland as part of its terms of reference. Soil organic carbon (%) ranged between 0.8 and very high of 3.0. This is below the RSPO peat definition of 18% or more soil organic carbon.</p>	<p> <input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required) </p>



7.7.7 (C)	<p>All areas of unplanted and set-aside peatlands in the managed area (regardless of depth) are protected as “peatland conservation areas”; new drainage, road building and power lines by the unit of certification on peat soils is prohibited; peatlands are managed in accordance with the ‘RSPO BMPs for Management and Rehabilitation of Natural Vegetation Associated with Oil Palm Cultivation on Peat’, version2 (2018) and associated audit guidance.</p>		<p>There are no peat soils within the Calaro concessions. The absence of peatland was further confirmed from the HCV assessment reports which included the identification of peatland as part of its terms of reference. Soil organic carbon (%) ranged between 0.8 and very high of 3.0. This is below the RSPO peat definition of 18% or more soil organic carbon.</p>	<p> <input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required) </p>
<p>Criterion 7.8: Practices maintain the quality and availability of surface and groundwater.</p>				
7.8.1 (C)	<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>7.8.1a. The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities.</p> <p>7.8.1 b. Workers have adequate access to clean water</p>		<p>CALARO POM has water management plans in place for its mill and the Biase and Ibiae estates.</p> <p>The objectives of the plans include maintaining a water quality standard that is comprehensive, realistic, and implementable by developing a management plan that ensures good water quality management within the two estates.</p> <p>For the Calaro estate, the company has identified water sources including rainfall, boreholes and the Calabar River, as the main source of water for usage in the Mill and the estates. Including the housing areas among</p>	<p> <input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required) </p>



			<p>others.</p> <p>The plan include action for the items required under this requirement</p> <p>The plans are implemented, monitored and reported as part of its compliance obligations. The plans have management and monitoring components.</p> <p>Monitoring of water quality of water supplied to workers and the discharge mill treated effluent is conducted and reported. Records for monitoring were available and consulted.</p> <p>Interview with workers confirmed that they have access to water throughout the year. Interview with stakeholders during stakeholder interviews also confirmed that the company contributes to their water protection activities.</p>	
7.8.2	7.8.2 (C) Water courses and wetlands are protected, including maintaining and restoring appropriate riparian and other buffer zones in line with 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April 2017).		<p>The company's water management plans has maps in their appendices showing all the water courses in the plantations. These areas have been identified as buffer zones and their protection.</p> <p>Direct observation from field visits and interviews with sprayers did not come across any evidence of the company</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>



			violating its water courses and wetlands protection by spraying in buffer zone.	
7.8.3	Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored.		<p>Calaro treated its mill effluent to meet its permit requirements. The company treats its mill effluents using natural attenuation methods using a 7-pond treatment system.</p> <p>.The company as part of its compliance obligation uses the services of a third-party accredited organization to monitor and report on treatment of its POME. Records of quarterly reporting from monthly monitoring were available and consulted during the audit.</p> <p>The company has a valid Industrial/Domestic Wastewater Discharge Permit, issued by the Federal Ministry of Environment. The permit under the Mode of Discharge: "Treated Effluent is discharged into Plantation for irrigation". This is consistent with the RSPO NI interpretation 2021. The company's treated effluent is discharge for land application into its plantation. Visit to block 61 during the audit confirmed the discharge for land application.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required) <ul style="list-style-type: none"> • required)

7.8.4	Mill water use per tonne of FFB is monitored and recorded.		Calaro monitored its mill water use to include per tonne of FFB. Records of water intake flowmeter, water clarifier flowmeter, boiler flowmeter, mill process flowmeter, housing flowmeter process recycled water flowmeter as well as records of water used per tonnes of FFBs for January 2024 to July 2025 were made available for review	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
Criterion 7.9: Efficiency of fossil fuel use and the use of renewal energy is optimized.				
7.9.1	A plan for improving efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and reported.		<p>Calaro has a plan for improving fossil fuel use efficiency and optimizing renewable energy. Among others, the plan has objectives including specific targets.</p> <p>The plan includes procedures for its implementation covering, Pre-planning, Record keeping, Carpooling. The plan indicates management intention to prioritize actions towards shifting from over dependance on diesel usage for operations towards renewable (solar) energy where possible and where not adopt the energy efficiency hierarchy of "Avoid, reduce, offset.</p> <p>The plan includes a table stating among others, the action, Target times (years from 2021 to 2025), the Person in Charge and status. While actions such as Reduce equipment (printers, scanners etc.) is indicated to have</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>started 2021 and completed in 2024 (through outsourcing), others such as Expand the capacity of the turbine started in 2022, continued in 2023 and 2024 yet to be completed. According to the company different parts of the equipment expanding its turbine capacity were already available and under installation during the audit.</p> <p>The company indicated they have plans to install biogas in 2026.</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>				
7.10.1 (C)	<p>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>The company has documented plan "Greenhouse Gas Reduction Plan.</p> <p>The company has identified its GHG emission sources for each of its estates, and the Mill. The plan includes actions and targets. The company calculated its GHG emissions using the RSPO Palm GHG Version 4.0 Calculator. The monitoring report for 2024 was reviewed and approved during the audit. This is publicly reported at the mill notice board. This was verified and confirmed.</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

<p>7.10.2 (C)</p>	<p>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>The Calaro and the Ibiae estates had not carried out any new planting starting 2014. The estates were existing plantations established in the 1960s and 1970s respectively and replanting done</p>	<p> <input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required) </p>
<p>7.10.3 (C)</p>	<p>Other significant pollutants are identified and plans to reduce or minimize them implemented and monitored.</p>		<p>Calaro estate has identified other significant pollutants as captured in its Environmental Compliance Monitoring (ECM) Reports. Significant Pollutants are identified in their various pollution indicators of: Ambient Air Quality (e.g., SO₂, NO_X & PM₁₀); Influent (e.g. Temperature, pH, Nitrate etc.) Effluent (e.g., COD, BOD₅, Oil & Grease), Noise, Solid Wastes among others. These are monitored and reported quarterly and by-annually by independent 3rd parties and records were for review during the audit. The noise level at the powerhouse exceeded the regulatory limit. Similar results pattern was observed for the Calaro A visit to the Power house at the Calaro mill and the control room where workers normally stay confirmed the high levels</p>	<p> <input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required) </p>

			of noise in both locations but workers were in use of ear muffers	
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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.		<p>Audit did not confirm that land preparation for new planting or replanting has been done through burning by CPOM.</p> <p>Besides, Wilmar International has a policy against the use of fire for land preparations. The policy is applicable to all the subsidiaries of the Parent company including Biase Plantation Limited CPOM. Field visit to both Calaro and Ibiae Estates did not come across any use of fire for land preparations. Interview with landlord communities and workers also confirmed that CPOM prohibits any use fire in its operations regarding land preparations.</p> <p>Additionally, Section 1 of the “No Deforestation, No Peat, No Exploitation Policy” undated November, 2019 mentioned “No Burning” which states that Wilmar do not allow use of fire in the preparation of new planting, or replanting or any other development, in accordance with the full scope of the policy. It also mentioned that “any deliberate burning activities for land clearing by our suppliers will not be tolerated”.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



7.11.2	The unit of certification establishes fire prevention and control measures for the areas directly managed by the unit of certification.		<p>CPOM has established fire prevention and control measure including the stationing of fire extinguishers at vantage points in the mill; administrative and plantation offices and housing quarters, both at Calaro and Ibiae Estates. Visit to locations where samples of the installed fire extinguishers at the main administrative block, mill and housings showed that the fire equipment were in good condition. The service dates have been correctly captured on the extinguisher which showed that they are all still active. The company has also provided training for some of their workers on how to combat fire in the event of any emergency. Sampled training records for different categories of workers were sighted including:</p> <ul style="list-style-type: none"> i. Training on emergency disaster conducted by the Federal Fire Services on 13/08/2025 with 25 supervisors and head persons in attendance; ii. Awareness training on fire prevention and bush burning conducted on 08/01/2025 at Muster ground with 54 workers in attendance; iii. Fire prevention training conducted for mandors (head persons) on 10/03/2025 with 23 attendees. 	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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			<p>A training material with photo evidence, captioned “Fire Safety Training with Fabon Securities – Ibiae”, dated 08/07/2025 was sighted and reviewed during the audit.</p> <p>CPOM also has Dry Season Bush Fire Tracing, Encroachment and Prevention Plan (Dec 2024 - March 2025) in place. As reviewed, the plan sets out actions and the responsible person for preventing and combating any fire, bush-burning and encroachments.</p>	
7.11.3	The unit of certification engages with adjacent stakeholders on fire prevention and control measures.		<p>The company periodically engages with all the landlord communities and provides training to community bounding their plantations. Some records of training on fire made available for review include:</p> <ul style="list-style-type: none"> i. Minutes of meeting with the Akpet Community on Sensitization of HCV/Fire Encroachment on 29th January, 2025; ii. Minute of meeting with the Betem Community on Sensitization of the HCV/Fire Encroachment on 28th January, 2025; iii. Minute of Meeting with Ehom Community on Sensitization of HCV/Fire Encroachment on 29th January, 2025; iv. Minute of Meeting with Idoma 	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

			<p>Community on Sensitization of HCV/Fire Encroachment on 28th January, 2025.</p> <p>Copies of Public Notice issued by Biase Plantation Limited to the boundary communities for the control of bush burning.</p>	
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PROCEDURAL NOTE for 7.12

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

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

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

Adapted procedures will be developed to support the sustainable development of palm oil by indigenous peoples and local communities with legal or customary rights.

These will apply in specific HFCCs, and within those, in High Forest Cover Landscapes (HFCLs).

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

Criteria 7.12:

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



<p>7.12.1 (C)</p>	<p>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.</p>		<p>Calar and Ibiae estates have not cleared land since November 2005 to damage primary forest or HCVs.</p> <p>However, the company conducted a non-ALS HCV assessment for the existing plantations of Calaro and Ibiae estates to include the remaining unplanted areas of the Ibiae estate to identify HCVs for their management.</p> <p>The HCV reports were available for review during the audit.</p> <p>The assessment report concluded that there was no primary forest within the remaining concession of Ibiae. The company also followed the RSPO NPP procedures in the remaining with an approved NPP with NPP assessment carried out by SGS in September 2012.</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
<p>7.12.2 (C)</p>	<p>HCVs, HCS forests and other conservation areas are identified as follows:</p> <p>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.</p>		<p>Calaro has conducted a non-ALS HCV assessment for the existing plantations of Calaro and Ibiae estates to include the remaining unplanted areas of the Ibiae estate to identify HCVs for their management.</p> <p>The HCV reports which are valid were available for review during the audit.</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>



7.12.2 b)	Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the HCSA Toolkit and the HCV-HCSA Assessment Manual. This will include stakeholder consultation and take into account wider landscape-level considerations.		Not applicable. No new land clearing has been done since 2018	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.12.3 (C)	<p>In High Forest Cover Landscapes (HFCLs) within HFCCs, a specific procedure will apply for legacy cases and development by indigenous peoples and local communities with legal or customary rights, taking into consideration regional and national multi-stakeholder processes. Until this procedure is developed and endorsed, 7.12.2 applies.</p> <p>PROCEDURAL NOTE for 7.12.3: There should be demonstrable benefits to the local community; clear recognition of legal and customary lands based on participatory land use planning; development should be proportional to the needs of the local community; with a balance between conservation and development. This procedure will also cover planting on previous or abandoned agricultural land / plantations. All other P&C requirements apply, including FPIC</p>		Both Calaro and the Ibiae estates are in Cross River States of Nigeria. Nigeria is not a High Forest Cover Country (HFCC) identified by RSPO in Africa and the concessions are not within High Forest Cover Landscapes (HFCLs).	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)

	and HCV requirements.			
7.12.4 (C)	<p>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</p>		<p>The Calaro and the Ibiae estates HCV assessments identified the presence of: HCVs</p> <p>Based on the HCVs identified, the company has developed a management and monitoring plans for these areas. The development of these plans was done as part of the HCV assessment process and stakeholders were consulted for their inputs. HCVs are monitored and reported monthly. Monthly reports</p> <p>Interview with managers of the company confirmed that the company plans to review its HCV management and</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

	<p>and any relevant wider landscape level considerations (where these are identified).</p>		<p>monitoring plans in 2026.</p>	
<p>7.12.5</p>	<p>Where rights of local communities have been identified in HCV areas, HCS forest after 15 November 2018, peatland and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas.</p>		<p>Calaro did not reduce the rights of communities with respect to identified HCVs. The identified HCV 4, 5 and 3 were to maintain the value of these HCVs to affected communities (Idoma, Betem, Igbofia (Ehom), Akpet Egbai (Akpet group of villages consisting of Akpet Central, Akparavuni, Okwup-Eyere, Ibogo and Uma) and these HCVs are maintained. For example, The Ibiae HCV assessment identified the presence of: HCV 4 and 5.</p> <p>The Calaro estate HCV assessment also identified: HCV 3 Rare and threatened Ecosystem (Semi pristine forest surrounding a natural spring (Esukita spring) that flows out as a stream in the plantation thus serving the critical function of protecting the natural</p>	<p> <input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required) </p>

			<p>spring as well as HCV 4, Several rivers and streams which flow through the plantation to the neighbouring communities including the Calabar River.</p> <p>These identified HCVs are mapped as part of its land use map.</p> <p>Agreement on the management of these HCVs was made as part of the consultation process with the communities which resulted in the development of the HCV management and monitoring which is being implemented. These were further confirmed from interviews with managers of Calaro and the affected communities.</p>	
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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>Calaro did not have a standalone policy for the management of the RTE. The company follows the Wilmar International NDP policy of 2019. Its procedures include the management of RTEs. For example, The Company SOP for HCV, HCS, and Buffer zone Management includes a signage template for no hunting of Rare/Protected/Threatened/Endangered Species & Wildlife Signboard “Do not hunt Rare Protected/Threatened/Endangered Species & Wildlife”</p> <p>These procedures are implemented and monitored. The company provided evidence of regular education on RTE protection (No hunting) to workers</p> <p>Signposts are mounted around at HCV sites to warn of no encroachment. Communication at the muster point to educate the workers is also done.</p> <p>The Community Liaison Officer also uses his engagement with the communities to educate on the presence of the RTEs and the need to protect them by not encroaching these areas. Staff are given a query (Show cause) on first attempt, followed by a</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
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			<p>warning and dismissal for anyone found hunting, fishing, poaching etc.</p> <p>Records of monitoring were available for Calaro and Ibiae covering January 2025 to June 2025</p> <p>Consultation with the HCV monitoring records came across finding for an area describe as “secret” (sacred) block 1 of Calaro estate. The HCV assessment however did see the justification for this block as HCV (HCV 6) by the community as sufficient and described 76ha block as “as disputed enclave”</p>	
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>BPL monitored and reported the status of its identified HCVs according to its HCV management and monitoring plan. The summary of HCV monitoring results is reported monthly using and Excel spreadsheet. Records of monitoring for Calaro and Ibiae covering January 2025 to June 2025 were consulted.</p> <p>The audit team throughout the field visits did not come across any evidence of sprayers spraying in the riparian buffer zone.</p> <p>HCV monitoring results are discussed at</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

			the quarterly Safety Committee meetings. The EHS manager is responsible for taking action and actionable findings from the HCV monitoring results.	
7.12.8 (C)	Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018, the Remediation and Compensation Procedure (RaCP) applies.		As reported in section 7.12.1 and among other sections, the Calaro estate was an existing plantation planted between 1962 and 1977 and the Ibiae concession was planted between 1963 and 1979. The company has also conducted a non-ALS HCV assessment for the existing plantations of Calaro and Ibiae estates to include the remaining unplanted areas of the Ibiae estate to identify HCVs for their management. It also followed the RSPO NPP for the non-planted portion of the Ibiae concession before land preparation for development which was verified by SGS in September 2012.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



6. Summary of Audit Findings

6.1 Positive and noteworthy findings

No.	Positive finding
1	High commitment of management to the RSPO certification process
2	Good cooperation from workers and staff throughout the audit process.



6.2 Non-conformities and opportunities for improvement

Summary of nonconformities and opportunities for improvement under the RSPO Principles & Criteria				
Principle	Major	Minor	Opportunities for Improvement	Total No Findings
Principle 1: Behave Ethically and Transparently	0	0	0	0
Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.	0	0	0	0
Principle 3: Optimise productivity, efficiency, positive impacts and resilience (<i>Includes IP and/or MB Module</i>)	0	0	0	0
Principle 4: Respect Community and Human Rights and Deliver Benefits	0	0	0	0
Principle 5: Support Smallholder Inclusion	0	0	0	0
Principle 6: Respect Workers Rights and Conditions	6.2.2 (C)		6.1.5 (C) 6.2.4	3
Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment	0	0	0	0
Certification Systems Document	0	0	0	0
Total	1	0	2	3



7. Nonconformity(ies) Issue in this Audit

Indicator Number	6.2.2
Nonconformity Number	001
Nonconformity Category	<input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity
Recurring Nonconformity	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Date of Nonconformity Issued	22/08/2025
Nonconformity Issued To (when more than one site/member): Biase Plantation Limited	
Deadline:	<input checked="" type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> 12 months from date of closing meeting
Mode of Nonconformity Closure	<input type="checkbox"/> Onsite <input checked="" type="checkbox"/> Off-site
Non-conformity statement:	
<p>Calaro POM did not demonstrate that employment contracts and conditions of employment for some of its workers were in compliance with agreed terms and that compensation for all work performed was accurate.</p>	
Standard Reference	<p>RSPO 2018 (Nigeria NI 2021)</p> <p>Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed, including work done by family members.</p>
Evidence:	
<p>The Audit Team reviewed the Collective Agreement signed between the BPL Management and the Nigeria Union of Agriculture and Allied Employees (NUAAE). In article 8 which covers the hours of</p>	



work. The Security Guards engaged by BPL are supposed to work for 12 hours each day, consisting of 8 hours of regular working time and 4 hours of overtime with 1 rest day, however interviews conducted with the Security and further confirmed through the review of the daily rooster signed, indicated that the Security Guard rather work continuously for 14 days before being entitled to 1 day rest which is in contravention of clause 13 sub-section 7 of Provisions in the Labour Act Chapter L1, of 2004 which states that 'In every period of seven days a worker is entitled to one day of rest which shall not be less than 24 consecutive hours'

As an instance sampled, a Security Guard with employee code BC/BPL/0821/2198 in July 2025, worked for 23 man-days and 5 days on Saturday, totalling 28 days worked and was given only 3 days off.

By computation, the worker completed a total of 112 hours as overtime, but a review of the payment voucher indicated that the worker was rather paid the equivalent amount for 92 hours with the remaining 20 hours not paid. Although Article 9a of the Collective Agreement states that 'Overtime shall only be worked at the request of the Management and with the consent of the worker, but such consent cannot be unreasonably withheld by the worker'. This is not consistent with voluntary nature of employment.

Following the review of the information captured on the notice board, and further follow-up with the HR Team, 7 Security Guards were indefinitely suspended without pay on 7th May 2025 after they issued a query on 17th April 2025 by the HR Department after a case of sleeping on duty/negligence of duty was raised against them and they provided a response. An inquiry was conducted by a Team headed by the HR but the final Report on the Investigation has not been published. One worker was exonerated while the remaining 6 were still indicted. As at the time of audit, no written communication on the outcome of the investigation till date has been shared with the 7 affected workers nor any evidence of same kept on file.

From Interviews conducted with the SUV drivers, a claim of the conversion of their employment status was changed. This was further verified by the Audit Team during deliberations with Management and the review of correspondences shared. An email correspondence dated May 14, 2024 from the HR and shared with Estate/Mill/RO PICs, stated that 'with effect from 1st June 2024, all monthly paid workers including SUV Drivers, Chefs and Assistant Supervisors as per EIL shall be converted to daily paid workers.

A letter dated 26th June 2024 and signed by the General Manager, communicated the decision titled 'Transition from Monthly paid worker to daily paid worker. No detailed evidence of prior consultation before the transition was affected, except for a meeting attendance log cited. As part of the changes to the new contract annual leave was changed from 21 days to 14 days which was not originally negotiated which made the workers worse-off in terms of leave days benefit.

Root Cause Analysis

1. A. Security Guards work 14 consecutive days without the statutory 1-day rest within 7 days, with underpayment of overtime hours.
 - Duty rosters for Security were prepared at the estate level without adequate monitoring against labour law requirements.
- B. Suspension of 7 security guards without timely communication of inquiry outcomes.

The suspension process was executed without a timely follow-up.



	<p>2. Conversion of SUV drivers and other categories from monthly to daily contracts without adequate consultation and with reduced leave benefits.</p> <p>1. The decision to convert SUV drivers and others was made as part of management restructuring to align all categories of workers together; however, full prior consultation with workers and the union was not documented clearly.</p>
<p>Correction(s)</p>	<p>1. Security Guards</p> <ul style="list-style-type: none"> ○ Reviewed and adjusted July 2025 payroll; the 20 unpaid overtime hours were reconciled and paid to the affected guard. ○ Duty rosters revised immediately to ensure 1 rest day every 7 days. ○ HR team to align schedules with the Labour Act and Collective Agreement. <p>Suspended Security guards</p> <ul style="list-style-type: none"> ○ Inquiry report finalised and communicated in writing to all affected Security Guards. ○ Formal letters are placed in personnel files. ○ Suspended staff were reengaged back to services and were issued warning letters instead of appointment terminations. <p>2. SUV Drivers' Contract Conversion</p> <ul style="list-style-type: none"> ○ HR initiated consultations with NUAAE to renegotiate the terms of employment transition. ○ Compensation to be discussed for the lost 7 days' leave entitlement for 2024, and proper communication on the new COS with the drivers.
<p>Corrective Action Implemented (including any evidence submitted)</p>	<p>1. Security Guards</p> <ul style="list-style-type: none"> • The outcome of the domestic enquiries was formally communicated to the six (6) suspended security guards. • Instead of termination, each guard received: <ul style="list-style-type: none"> ○ A Letter of Reinstatement, and ○ A Warning Letter, which serves as the disciplinary action in recognition of the long suspension period already served.



	<ul style="list-style-type: none"> • The overtime short payment for all affected security operatives was calculated and duly paid. <ul style="list-style-type: none"> ◦ <i>(See attached evidence of payment).</i> • The duty roster was adjusted to ensure that each security guard has at least one day off per week in compliance with labour standards. <p>2. SUV Drivers</p> <ul style="list-style-type: none"> • A meeting was held with the SUV drivers and the workers' union regarding the recent employee change. <ul style="list-style-type: none"> ◦ <i>(See attached Minutes of Meeting).</i> • An Addendum to the Collective Bargaining Agreement (CBA) was signed between management and the workers' union, reflecting the new conditions of service. • The leave shortage for the affected employee in the year 2024 was calculated, and drivers were scheduled to take the 7-day shortfall for the 2024 leave.
Date of Response	25 08 2025
Audit Team Conclusion (including any evidence reviewed)	<p>Biase Plantation Ltd, submitted evidence to include;</p> <p>Security Guards</p> <ul style="list-style-type: none"> • Computation of Calaro estate security guards Saturday overtime short paid. A total 320 security guards who were affected by the short-paid overtime for the month of July and August 2025, were reimbursed in October salary payment. Reviewed sample payslip for employed code; BC/BPL1/0222/2200, BC/BPL1/0222/2205, BC/BPL1/0222/2208, BC/BPL1/0222/2245. • Prepared duty roster for the security department to ensure compliance with the 6 days of work and 1 day off. Duty roster captioned Calaro Estate Security Duty Roster 21st – 4th October and 5th – 18th October 2025 approved and signed off by the Head of Security (HOS) on 3/10/2025 was signed and reviewed • With regards to the security guards placed on indefinite suspension since May 2025 for a case of sleeping on duty/negligence of duty, evidence was sighted of investigation report captioned <i>Report of the Domestic Inquiry into a case of sleeping on duty at CPOM and Security Main Gate, Calaro Estate – Involving Six (6) Security Guards Held on 20th June 2025 at Calaro Office Conference Room.</i> The investigation panel was made on HR team and the Workers Union with all 6 accused as defendants. Per the investigation report 5 were to be summary dismissed while 1 was to be reinstated with warning



	<p>letter. The investigation reported signed all the panel members including the union was sighted. However, due to the prolong nature of communicating the outcome to the victims, management decided to reinstate all with first warning letter issued. Sighted warning letters dated 3/09/2025 signed by the Assistant General Manager and counter signed by all the victims acknowledging the content of the letter.</p> <p>NB: It is important to mention that the NC mentioned 7 security guards, however the actual number of persons involved were 6.</p> <p>SUV Drivers</p> <ul style="list-style-type: none"> • Meeting held between Management and the drivers to discuss the condition of service captioned; <i>Minute of meeting between drivers and management of Biase Plantations Limited for discussion of the letter from drivers dated 15th September 2025</i> appealing for clarification on the stand of drivers arising from the recent development in the company held on 19/09/2025 at 2:00pm at the Calaro Estate Conference Room. The meeting was attended by 5 management reps, 13 driver reps and 2 union representatives. Per the outcome of the meeting signed by all parties present, the drivers agreed to the revised condition of services. • Addendum to the Collective Bargaining Agreement (CBA) signed between management and the workers' union, reflecting the new conditions of service dated 25/04/2025 was sighted and reviewed. • Drivers leave balance of 7 days for 2024 i.e. from previously 21 days to now 14 days were compensated, and driver were allowed to proceed on the outstanding leave. Evidence of all 4 affected drivers taking their 7 days outstanding were sighted with leave application by management i.e. supervisor, HRD, Department Head and SEM/GEM dated 6/10/2025 <p>Based on the evidence provided and reviewed, the non-conformity is successfully closed.</p>
Status of Nonconformity	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Open
Date of Closure:	25/11/2025



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

Indicator Number	6.1.5
Opportunity for Improvement Number	001
Date of Opportunity for Improvement Issued	22 08 2025
Opportunity for Improvement Issued To (when more than one site/member):	
Standard Reference	RSPO 2018 (Nigeria NI 2021) 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>Opportunity for Improvement Statement:</p> <p>Biase Plantation has established a reconstituted Gender Committee for both sites at Calaro and Ibiae that assumed office in February 2025.</p> <p>The Audit Team sampled a record of a gender offensive behaviour case handled by the Gender Committee at Ibiae.</p> <p>The proceeding was held on 23-02-2025 by a 7-member Gender Committee made up of 5 Executives and 2 members with the Complainant and Defendant in attendance.</p> <p>In the summary of findings, the defendant admitted guilt and the Company based on its Internal Procedures communicated in a letter dated and signed on 24th February 2025, issued a 3-day Suspension without pay from 24th – 27th of February 2025 to the accused with a copy placed on file, as a disciplinary action but no further action was taken to provide support the victim which represents a gap in fully addressing the issue.</p> <p>The company can benefit from the opportunity of address issues of concern, as well as opportunities and improvements for women.</p>	

Indicator Number	6.7.2
Opportunity for Improvement Number	002
Date of Opportunity for Improvement Issued	22 08 2025



Opportunity for Improvement Issued To *(when more than one site/member):*

Standard Reference

RSPO 2018 (Nigeria NI 2021)

6.2.4 (C). The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. National laws, or in their absence the ILO Guidance on Workers' Housing Recommendation No. 115, are used. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure

Opportunity for Improvement Statement:

Biase Plantation provides accommodation with essential amenities—including electricity, water, and sanitation—for workers at both Biase and Ibiae sites. During the audit visit, several housing units were observed to be in poor condition, with issues such as leaking roofs, deteriorated flooring in living areas and kitchens, and broken bathroom doors.

However, evidence of ongoing and completed renovations was sighted. At the time of the visit, 10 housing units had been renovated at Calaro estate and 30 at Ibiae estate. An additional 50 units were undergoing renovation at Calaro, while 26 units at Calaro and 40 units at Ibiae were pending renovation, with job evaluations and contractor purchase orders yet to be finalized.

The company's continued efforts to improve housing conditions reflect a commitment to worker welfare. Based on the progress observed and the structured renovation plan in place, the audit concludes with an opportunity for improvement, recommending follow-up on the implementation and completion of housing upgrades in subsequent audit



9. Status of Nonconformities Previously Identified and Opportunity for Improvement

Indicator No	Nonconformity No	Evidence Observed / Nonconformity Raised	Auditee Response	Verification of Correction/ Corrective Action	Conclusion /Status
			Correction / Corrective Action		
6.2.3 (C):	01	<p>Non-Conformity: BPL has negotiated conditions of service for workers of Biase Plantations Limited and Eyop Industries Limited endorsed on 15/03/24. Workers' files and payslips were made available for review. As per Article 6 and subsection b), 'worker employment shall be confirmed in writing upon satisfactory performance after the probation period'.</p> <p>It was evident from the review of employed workers' files that no written confirmation on their status was made available as per the requirements of the applicable conditions of services. For example, and not limited: BC/BPL2/0324/2677; BC/BPL2/0324/2679; BC/BPL2/0324/2678.</p> <p>Evidence</p> <ul style="list-style-type: none"> Review of negotiated conditions of service for workers of Biase Plantations Limited and Eyop Industries Limited endorsed on 15/03/24. Review of workers' files. 	<p>Corrections</p> <ul style="list-style-type: none"> Develop and implement a clear system for confirming employee status after the probation period, in line with the conditions of service (CoS). Provide training for HR personnel on the conditions of service and the importance of confirming employee status. Conduct a thorough review of all employee files to identify and issue written confirmation of employment status to affected employees Review and update the conditions of service to ensure clarity and consistency <p>Corrective actions</p> <ul style="list-style-type: none"> Updated recruitment SOP to reflect confirmation of employment Meeting with Union and BPL Management on the review of the clause in the CoS on confirmation of employment and salary grade and 	<p>Biase Plantation Ltd submitted the following evidence which was reviewed;</p> <ul style="list-style-type: none"> Confirmation letters presented to all workers, all workers who have completed their probationary period and are yet to receive their confirmation letters. 20 sampled letters signed on 24/09/2024 and 08/10/2024 covering both Calaro and ibiae were reviewed and HR staff training on workers' condition of services. Reviewed training attendance, which has 11 HR personnel present for the training. 46 power point training material captioned In-house 	Close d



		<ul style="list-style-type: none"> Review of workers' payslips of Jan, March, April, May and June 2024 	<ul style="list-style-type: none"> structure to align with our current practice Evidence of training conducted for HR personnel Copies of employment letters issues out List of all workers showing the status of their employment and confirmation status Sample of new employment letters which reflected the CoS 	<ul style="list-style-type: none"> Training of HR Personnel on Workers Conditions of Services. Training was conducted on 04/10/2024 Updated Recruitment Policy and Procedure dated 01/09/2024 was sighted. Section 13 captioned Probation and Confirmation with subsection a). detailing workers probation and confirmation, b). staff probation and confirmation were reviewed. <p>Based on the evidence sighted and reviewed, the nonconformity is effectively closed.</p>	
6.2.4 (C):	02	<p>BPL provides housing to workers who reside in the plantation based on the housing allocation policy captioned Housing Allocation and Maintenance Management Plan dated 01/08/2022. Visit to the housing areas at Camp 1 and 2 as well as Ibiae, found that;</p> <p>Most of the G-10 houses which are not sharable according to BPL Housing Allocation and Maintenance Management Plan dated 01/08/2022 are being shared by marriage couples. Most of these rooms had families of more than six people.</p>	<p>Corrections</p> <ul style="list-style-type: none"> Communicate and enforce G10 housing rules and regulations and self-declaration form which specified numbers of occupants expected in each unit and conditions Repair/replacement of the faulty generator at Camp 2 to ensure electricity supply and adequate water. Conduct a comprehensive housing census to document workers and dependents accurately. 	<p>Biase Plantation Ltd submitted the following evidence to address the short-term plan (Short-term (0-3 months): August – October 2024) which was reviewed;</p> <ul style="list-style-type: none"> Photo evidence of drilling of new boreholes and daily water supply using water tankers for Camp 1. 	Close d



		<p>BPL conducts an annual housing census to account for workers living in the housing and their dependents. However, the census has not documented if all ‘couples’ living in the houses are actually ‘marriage couples’ and if not, what appropriate measures to be established in accordance with the Housing Allocation and Maintenance Management Plan. Section 6 of the Housing Allocation and Maintenance Management Plan captures Housing Maintenance. However, visits to the housing area found most of them not kept clean and maintained, hence recently constructed houses were found deteriorating.</p> <p>There are no shops around the housing area where workers could purchase groceries and food stuffs hence some workers have converted their living rooms into shops.</p> <p>At Camp 1, the supply of water was found not to be adequate, hence staff rely on water from a nearby stream.</p> <p>At camp 2, though electricity was provided from 6pm – 6am on daily basis, the Genest for providing electricity was found to be adequate. Hence for some days, workers go without electricity.</p> <p>Evidence:</p> <ul style="list-style-type: none"> • Review of Housing Allocation and Maintenance Management Plan • Review of housing census file 	<ul style="list-style-type: none"> • Identified couples that are sharing an apartment, the result of the housing census will,be used to incorporate program of decongestion and separation of all identified couples and reallocation where vacancy exist and provision of housing allowance to those who are not allocated. • Implement a communication and training plan for workers on housing policies and procedures. <p>Corrective Actions Short-term (0-3 months): August – October 2024</p> <p>inspection report on all housing units, indicating faulty blocks and repair schedule</p> <p>inspection report on housing status of workers to identified couples that are sharing apartment.</p> <p>Pictures showing different sections of the camps after a thorough cleaning and maintenance of some housing units.</p> <p>Provision of temporary solutions for water and electricity supply (repair of the existing generator and supply of water from Type E apartment to G10 using water tankers).</p> <p>Signing of self-declaration form and G10 housing rules to indicate minimum numbers of occupant in an apartment</p>	<ul style="list-style-type: none"> • Repair of Camp 2 generator (140KVA) and providing daily electricity supply to the housing area. Working hours – 10:00am – 2:00pm and 6:00pm to 6:00am. Daily power supply monitoring report was reviewed. • Housing Rules and Regulation – G10 Housing. Content of the document has been shared with all occupants of the company’s housing through a self-declaration signed by all the workers living in the housing. Sampled of the declaration signed on 09/10/2024 was reviewed. • To improve on the housing maintenance, Housing maintenance report were reviewed which covered on maintenance, repairs and completion of 	
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		<ul style="list-style-type: none"> Visit to the workers' housing <p>Interviews with workers and their family members</p>	<p>and addresses a position of who are qualified as a couple and single.</p> <p>Medium-term (3-6 months) Nov – Jan 2025</p> <p>Detailed housing census to document workers and dependents accurately, and inspection report on enforcement of the policy on housing rules, stating the maximum number of inhabitants expected per house unit.</p> <p>training evidence for workers on housing policies and procedures.</p> <p>Long-term (6-12 months): Feb – July 2025</p> <p>Reallocation of couples that shared apartment and payment evidence of housing allowance for those that are reallocated outside the estate</p> <p>provision and extension of additional water storage tanks within the blocks to ensure water availability in the camps.</p> <p>inspection and monitoring report by the housing committee on housing maintenance progress and repairs.</p> <p>List of all identified couples that are sharing apartments and allocation plan and evidence of housing allowance paid to people that are assign to stay outside.</p>	<p>housing under construction.</p> <p>a. G-10 MAINTENANCE WORKS-2024 - WORK COMPLETION REPORT (POSTMAR & SONS NIG. LTD.) – Block B dated 23/102/2024</p> <p>b. G-10 MAINTENANCE WORKS-2024 - WORK COMPLETION REPORT (IMEF-GEE GLOBAL NIG. LTD) dated 03/10/2024</p> <ul style="list-style-type: none"> Photo evidence of some of the houses which had repairs issues competed. Reviewed; <p>Completion report for G-10 Maintenance Works Block B (G-10) Building in Camp One – Calaro Estate.</p>	
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				<p>Completion report for G-10 Maintenance Works lock K (G-10) Building in Camp One – Calaro Estate</p> <p>Phase 2 and 3 for resolving the housing issues if due Nov 2024 – Jan 2025 (Medium-term 3-6 months) and Feb – July 2025 (Long-term 6-12 months).</p> <p>Based on the evidence sighted and reviewed, the nonconformity is effectively closed.</p>	
7.2.6 (C)	03	<p>BPL did not handle and apply pesticides in accordance with the product label and the company’s own procedures. The company has several procedures guiding the handling and use pesticides including the Biase Plantation Limited & EYOP industries Limited Occupational Health and Safety Manual reference MAN_001-EN_OHS Manual Revision03 of July 2024, approved by the General Manager. Section 7.5 Application Equipment;</p> <p>c) leaking or faulty equipment should never be used</p> <p>d) Spares or spare pumps with appropriate tools should always be available at the work site</p>	<p>Corrections</p> <ul style="list-style-type: none"> • Revise and implement a training program for personnel handling pesticides. • Ensure all chemical handling equipment is checked and well maintained and kept at the designated place. • Enhance communication and enforcement of company procedures, especially on PPE compliance. • Ensure chemical containers are restricted from usage by workers. <p>Corrective actions</p> <ul style="list-style-type: none"> • personnel handling chemical products. 	<p>Biase Plantation Ltd submitted the following evidence for review;</p> <ul style="list-style-type: none"> • Refresher training attendance for pesticides applicators using the Spraying SOP. Training was conducted on; <ul style="list-style-type: none"> a. 24/09/24 – Calaro Estate, division 5 block 41 – 20 applicators present b. 16/08/2024 – Ibiae Estate, block 12 – 16 applicators present c. 20/09/2024 – Ibiae Estate, block 139 – 	Close d



	<p>h) All containers used for holding or applying pesticides should be also labelled “Poisonous/Toxic” with the “skull sign” clearly depicted.</p> <ul style="list-style-type: none"> • A visit to block 55 of IBIAE estate came across a leaking handle of knapsack machine. According to sprayers, repairs of faulty machines are attempted by headperson and supervisors to enable them work and are finally repaired by a worker at the store. While in other areas spare machines are sent to the field other had no such spare machines and no part of machines are also in the field. • Only 2 out of 15 female sprayers were using respirators during spraying stating that they are unable to use their respirators together with their face shields <p>Direct observation of a container at the muster grounds of Calaro estate came across Knapsack machines stored with other products (such as diesel) and tools (sickle, chisels etc). The company provided photo evidence of correction carried out and the audit team will be waiting for the root cause analysis and the corrective action.</p> <p>Evidence:</p>	<ul style="list-style-type: none"> • Spraying SOP training and Toolbox talk conducted for sprayers at different blocks • Inspection report of all chemical spraying equipment conducted for leaking knapsack • Memo communicated to all field workers on the restriction of chemical container usage in Calaro Estate 	<p>27 applicators present</p> <ul style="list-style-type: none"> • Checklist report of all leaking knapsack. All 7 leaking knapsack are resolved. Reviewed also spraying knapsack inspection report dated 16/10/2024. The report shows that all knapsack in good condition is labelled (photo evidence sighted). All knapsack in bad state disposed ((photo evidence sighted). • Spraying team inspection and training report. The report shows that all pesticide applicators (male and female) have been trained on SPRAYING SOP (Hazard awareness and Safety precaution). Training covered <ol style="list-style-type: none"> a. Division 1 block 12, 16 applicators present 	
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		<ul style="list-style-type: none"> • Review of documents • Direct observation from visit to the field – block 55 of Ibiae and the muster grounds • Interview with worker 		<ul style="list-style-type: none"> b. Division 5 block 41, 20 applicators present c. Division 3 block 139, 27 applicators present d. Photo evidence of all applicators (male and female) in their appropriate PPEs including respirators <p>Based on the evidence sighted and reviewed, the nonconformity is effectively closed.</p>	
7.2.7 (C)	04	<p>BPL did not store pesticides in accordance with its own established and recognized best practices. The company has a document procedure for storage and issuance of Agrochemicals contained in section 7.3 of the Wilmar Occupational Health & Safety Manual Biase Plantations Limited & EYOP industries Limited, reference # MAN_001_EN_OHS Manual, Revision 03 of July 2024. Among other procedures are procedure item f) “All chemicals in the store should be clearly labelled and h) “personnel responsible for stock should be familiar with all emergency measure in the event of accident or spillage (as contained in section 3.2 of the manual). Section 7.2.2 Emergency Measures for Accidents or Spillage During</p>	<p>Corrections</p> <ul style="list-style-type: none"> • Develop and implement a training program for personnel handling pesticides. • Improve communication and awareness of emergency measures and spill management procedures • Arrangement of the chemical store for easy identification and proper labelling of chemicals. • Ensure availability of spill kits. <p>Corrective actions</p> <ul style="list-style-type: none"> • Training was conducted on 16/08/24 and 24/09/24 for the store attendance and other personnel handling chemicals using the OHS 	<p>Biase Plantation Ltd submitted the following evidence for review;</p> <ul style="list-style-type: none"> • The general chemical safety inspection checklist developed to ensure compliance with all the requirements at the chemical store reference to the Warehouse operational process for chemical - SOP 01/WH/III/2013 v0. The checklist as sighted and reviewed ensures compliance to; 1. 	Close d



	<p>Transport (or Storage) of Pesticide Concentrates which among others state that spillage is not flushed away with water but be covered with sufficient large amount of soil or sawdust to mop up the spillage, collect, remove sand bury the soil used for cleaning spillage.</p> <p>Visits to the chemical stores established that chemical stores were not labelled. Personnel during interviews could not demonstrate how they will implement the company's concentrate chemical spill procedures (in transport or storage). For example, while sawdust for managing spill were found at the lubricants and fuel pump sites, the chemical store at Ibiae had no spill kit available at the time of the audit. According to personnel at the store, a chemical spill is mopped and provided with a rubber bucket from outside the store as the spill kit.</p> <p>The audit team concluded these practices as not consistent with the company's own established best practices for the storage of pesticides.</p> <p>Evidence:</p> <ul style="list-style-type: none"> Review of the Wilmar Occupational Health & Safety Manual Biase Plantations Limited & EYOP industries Limited, reference # MAN_001_EN_OHS Manual, Revision 03 of July 2024. 	<p>Manual on pesticide handling and emergency measures and spill management procedure. (Evidence includes training reports, attendance and pictures)</p> <ul style="list-style-type: none"> EHS Training program indicating training plans and training need assessments. Evidence of the chemical store, labelled and arranged properly Inspection report on the storage facilities. Evidence of a spill kit containing sawdust at the chemical store. 	<p>Chemical storage, 2. Waste, 3. Chemical use staff knowledge, 4. PPE and Spill kits, 5. Hand wash facilities and General requirement. A sample checklist completed on the main store dated 21/10/2024 was sighted.</p> <ul style="list-style-type: none"> A chemical spill emergency drill conducted for all staff at the chemical store dated 24/10/2024 with 7 staff present was sighted. Chemical spill emergency drill report dated 24/09/2024. The report evidences the chemical store neatly arranged with all the chemical labelled, MSDS in place, spill kits including saw dust, dust pan, collection bucket, water all available in compliance to the Emergency Response Plan 	
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		<ul style="list-style-type: none"> • Direct observation during visits to the IBIAE and Calaro estates chemical stores • Interview with personnel in charge of the stores 		<p>MAN_002_EN_ERP v3 dated July 2024.</p> <p>Based on the evidence sighted and reviewed, the nonconformity is effectively closed.</p>	
7.2.8	05	<p>BPL could not demonstrate that its pesticide containers were properly disposed of.</p> <p>The company has procedures guiding the handling of its pesticide contains as contained in Section 7.6 Used Containers details the procedures for the handling empty pesticide containers of the Occupational Health and Safety Manual - Biase Plantation Limited & EYOP industries Limited Occupational Health and Safety Manual reference MAN_001-EN_OHS Manual Revision03 of July 2024 approved.</p> <p>The company has a system which is implemented to ensure that all pesticides containers are accounted for and consistent with its procedures. The company procedure under section 7.6 "Used Containers" item b states that, "Sale or recycle to re-use chemical containers should be prohibited at all levels of the operation" The company's Waste Management Plan version 2.0 1 August</p>	<p>Corrections</p> <ul style="list-style-type: none"> • Get Ruiz Enterprise to provide certificate or Source for a registered vendor that have the requisite permit and authorization for waste collection under the NESREA EPR program in Nigeria. <p>Corrective action</p> <ul style="list-style-type: none"> • Document showing GIANTSWORK MEP LIMITED authorization as a waste collector under the food and beverages sector of the NESREA EPR program 	<p>The company provided evidence of valid permits for Ruiz Enterprise and Giantswork MEP Limited including evidence of having lifted empty chemical containers.</p> <p>Base on the evidence provided and verified, the nonconformity was closed.</p>	Close d



		<p>2024 did not identify empty containers as hazardous waste, the plan under section 3 (Handling and Disposal of Waste) states that “stored hazardous waste will be picked up by off-takers who have registered with the State and Biase Plantations Limited for the purpose of lifting these hazardous waste from the estates.</p> <p>The company disposed of its pesticide containers through third part entities and records maintained. For example, lifting by Ruiz Enterprise per the</p> <ul style="list-style-type: none"> • Official Waybill # 00294497 of 25/04/2024 of 4.60kg To Ruiz Enterprise in Calabar covering 5311 of 1 litres, (as recorded in the records book) related weighbridge ticket reference BCCP139994, of 25/04/2024 • Official Waybill # 0043431 of 23/03/2024 of 680kg, issue to Ruiz Ent covering 7440 pieces of litre containers related weighbridge ticket reference BCCP134829, of 23/03/2024 <p>BPL provided the business registration certificate for Ruiz Enterprise “Ruiz Ent Certificate of Registration of Business Name # BN 3090273 dated 16/03/2020 issued by the Federal Ministry of Commerce” but could not provide evidence</p>			
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		<p>to show that the entity is an authorized by the state to lift hazardous products/waste such as pesticide containers for safe disposal.</p> <p>Evidence:</p> <ul style="list-style-type: none"> • Review of the Occupational Health and Safety Manual - Biase Plantation Limited & EYOP industries Limited Occupational Health and Safety Manual reference MAN_001-EN_OHS Manual Revision03 of July 2024, pesticide container records kept by the IBIAE and the Calaro chemical stores, the empty container lifting records by 3rd party entities • Interview with workers 			
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Indicator No	Opportunity for Improvement Number	Opportunity for Improvement Statement:	Verification / Follow-up actions:
6.2.2 (C):	06	<p>BPL has in a negotiated conditions of services for workers of Biase Plantations Limited and Eyop Industries Limited signed 15/03/2024. Article 5 (Grading of Posts and Salary Structure), subsection A (Grading) state that "the company has a grading system of post based on responsibilities attached to each post. An employee's salary scale is applicable to the grade in which he belongs". Details of grade specified under Appendix A.</p>	<p>A follow up by the audit team during the current audit identified a major nonconformity related to this indicator.</p>

		<p>Review of employment contracts and payslips does not specify the salary grade detailed in Appendix A. Though interview with workers did not establish any deviation from their negotiated salary. Opportunity for improvement is however raised so BPL could align Article with what is being implemented.</p> <p>Evidence:</p> <ul style="list-style-type: none"> • Review of BPL’s current stakeholder list. • Interview with workers 	
1.1.3	07	<p>Biase Plantation Ltd maintains 2 books for recording stakeholder request for information. Review of the books could not reconcile some of the requests as against their responses and treatment/close-out as explained by the responsible person, though all request letters are kept on file. Opportunity for improvement is raised so BPL could align the 2 books to give clarity.</p> <p>Evidence: Review of BPL’s current stakeholder list.</p>	A follow up by the audit team during the current audit did not come across any nonconformity
7.12.7	08	<p>BPL monitored and reported the status of its identified HCVs according to its HCV management and monitoring plan. The summary of HCV monitoring results is reported monthly using and Excel spreadsheet. Records of monitoring for Calaro and Ibiae covering January 2024 to June 2024 were consulted.</p> <p>For example “Wilmar International Plantation, Biase Plantations Limited, HCV and Buffer zone Monitoring Report, June 2024 which covered buffer at block 54 and 69 of IBIAE estate and the APRIL report during monitoring in blocks 27, 28, 29, 53, 54, 57 and 58 observed spraying along streams. The necessary actions, follow up and recommendation was that “the management strictly advise that SOP ToolBox trainings should be given to all chemical handlers across all divisions” with start date 11/04/2024 to 25/04/2024.</p> <p>Monitoring inspection done in May on 15/05/2024 in blocks 79, 80, 91, 92, 101 and 102; and that of 26/05/2024 in blocks 06, 79, 80,90, 91 and 92 also reported of spraying along streams (buffer zones) and recommended SOP Toolbox Training for chemical handlers across all division with start date from March 2024 to December 2024</p>	A follow up by the audit team during the current audit did not come across any nonconformity



		<p>The monitoring report in July monitoring done on 18/07/2024 in blocks 65, 66, 67, 68 and 101 and 104, and that of 16/07/2024 in Blocks 109, 110, 111 and 112 again reported of the spraying along streams (buffer zones) and recommended SOP Toolbox Training for chemical handlers across all division starting 10/06/2024/18/06/2024 to 31/07/2024.</p> <p>The company provided evidence of action taken to address the identified issues including training and marking of palms planted at the buffer zones. Evidence of marking of palm in the buffer zones was also sighted in the monthly monitoring reports referenced Action Plan on Spraying Activities at the Buffer Zines in Ibiae Estate dated 17/07/2024. Given the severity of chemical pollution of streams, the company can benefit from swifter and effective actions to address these high environmental accidents.</p> <p>Evidence: Review of HCV monitoring reports Interview with workers</p>	
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10. Stakeholder Consultation Process

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

Date of public announcement made: N/A.

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



11.1 For Audit Report

No	Consulted Stakeholders <i>Name of Stakeholders</i>	Date of Consultation/ Comment Received	Method of Consultation/Comment received	Feedback/Comments/Issue Raised Received from Stakeholders	Client's Responses

11.2 For Public Summary Report

No	Consulted Stakeholders <i>Name of Stakeholders</i>	Date of Consultation/ Comment Received	Method of Consultation/Comment received	Feedback/Comments/Issue Raised Received from Stakeholders	Client's Responses
1	Ibiae Landlord Communities (Akpet and Idoma Communities)	20/08/2025	Face-to-Face meeting at stakeholder premises	<p>1. The two communities indicated that they have cordial relationships with BPL CPOM. There have not been any issues of concern with regard to land conflict, water pollution, harassment/violation of their right etc.</p> <p>2. The MoU has been signed, and the landlord communities are happy with the development, and the annual royalties have all been paid to the communities.</p>	<p>1. The company noted that it has been challenging grading the community roads due to the difficult terrains, which have contributed to the constant break-down of the graders. However, they mentioned that</p>



				<p>3. The company has also done an upward review of the royalties paid to the landlord communities.</p> <p>4. Wilmar (i.e., Biase Plantation Limited) gives us some contracts to our people that have the capacities to execute them.</p> <p>5. The company also does give the landlord communities some employment quotas and has also increased the scholarship prizes just this year. They always give us the chance of first refusal in any employment to vacant position.</p> <p>6. We read on the pages of newspaper and the internet sometimes, just as mentioned during our meeting with you, here at the conference room, that one NGO wrote about Wilmar grabbing host communities' land. That is on true. There are no such cases of land grabbing, and we are really pleased with the company. No issue over land matters. In fact, the lands that the company uses for its operations was acquired by the then Eastern Region Government through ENDC in 1962, and was later privatized and transferred to Wilmar by the Cross River State</p>	<p>the issue is been addressed, and once there is dry spell, the roads will be graded.</p> <p>2. With respect to the issue of meeting with only two landlord communities (Betem and Idoma) as now suggested by them, pending the resolutions of internal crises at the two remaining ones (Akpet and Igbofia) was not the way to go because the four communities (Akpet, Betem, Idoma and Igbofia) are usually brought other the same roof for engagement to avoid confusions and unwarranted conflicts among the four of them. Meeting the</p>
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				<p>Council on Privatization in 2012 during which time we were also consulted.</p> <p>7. The company has shared copies of their policies with us.</p> <p>8. However, the company used to grade our community roads, but they have not done so in the last two years. They informed that their grader has been faulty. Meanwhile, they wanted to grade this year, but the machine also broke down, and since then, nothing has been done.</p> <p>9. Another issue we have with the company is that, since the two of the four landlord communities (Akpeta and Igbofia) had internal crises, which have not been resolved, they have not been meeting with us (Betem and Idoma) regularly, so we are pleading with Wilmar to start engaging with the two available communities pending the resolution of the crises in the other communities.</p>	<p>landlord communities separately was never an option suggested by any of the communities. Nevertheless, since they have now brought forward the suggestion, the company will look into it, and take appropriate actions in the best interest of both parties.</p>
2	Cross River National Park	21/08/2025	Via Phone Call	<p>The Park management has been having a cordial relationship with Biase Plantations Limited.</p> <p>2. The company has been very supportive of our conservation efforts, and also support with finances.</p>	No feedback is required.



				3. They always identified with the National Park, when there are programmes and the company is invited.	
3	Federal Ministry of Labour and Employment, Calabar Area Office	21/08/2025	Via Phone Call	<p>1. Wilmar (BPL CPOM) has been doing very well in terms of compliances, and regarding labour matters. They are up-to-date in terms of necessary permits for them and their contractors. The ministry was reliably informed the company recently increased the wages for all categories of workers.</p> <p>2. They have been very supportive and always cooperating during our routine inspections of the facilities.</p> <p>3. The ministry has conducted inspection and the company is found to be in total compliance.</p> <p>4. The company has a very good relationship with the Ministry.</p> <p>5. There are no pending matters for resolution at the moment.</p>	No feedback is required.
4	National Social Insurance Trust Fund (NSITF)	21/08/2025	Via Phone Call	<p>1. The company has been doing very well in terms of compliance to the requirements of the agency.</p> <p>2. They are up-to-date with the remittances of the 1% for each worker engaged in the services of the company.</p>	No feedback is required.



				3. We also conduct regular inspections to reconcile the remittance with the actual staff strength. In all, they have remitted the required funds up-to-date (until July 2025).	
5	Calaro and Ibiae Worker Reps	19 and 20/2025	Calaro and Ibiae Agric office	The workers representatives mentioned of no management interference in their selection and operations. Engages with management, when necessary, with no hesitation. No issue of concern raised.	None
6	Gender Committee	19 & 20/08/2025	Face-to-Face meeting at Calaro Ibiae Office	<p>The Audit Team had very fruitful discussions with the Gender Committee and Executive Members at both Calaro and Ibiae Estates on their roles and activities undertaken for the calendar year.</p> <p>Below is a summary of the gaps identified from the feedback sought:</p> <ul style="list-style-type: none"> - The Team does not have in place a uniform and written procedure that provides a step-by-step guidance and specific timelines on how to remediate and monitor potential cases of gender abuses as this was reflective in the approach in handling cases that were adjudicated by the Committee. - The knowledge of the Committee on the gander- 	The Management informed the Audit Team during the deliberations that they will prioritize capacity building activities, mainly, providing bespoke trainings on Gender-based topics to be delivered by external experts to help bolster the knowledge base of the Gender Committee. Management



				<p>based issues is not well calibrated as this was evident in the lack of targeted trainings yet to be cascaded to the Members.</p>	<p>also intimated that the ToR of the Committee will be reviewed holistically and well documented to include aspects such as remediation and monitoring of gender-sensitive cases</p>
7	<p>Outgrowers Cooperatives Enang and Sons MPCS Favida MPCS Enobe Otem MPCS Igbogo MPCS EGV</p>	21/08/2025	Face-to-Face meeting at Mill conference room	<p>The Audit Team engaged the representatives of 5 MPCS (Out-grower Cooperatives) during a session to solicit their opinions, suggestions and setbacks they may have, through their engagement with BPL. All members present spoke highly of the very cordial working relationship with the Company through its representative, the Smallholder Manager. Below are major points iterated:</p> <ul style="list-style-type: none"> - They expressed gratitude to BPL Smallholder Manager for creating a WhatsApp group page as a more engaging platform to relay information and for members to seek clarification and prompt feedback. 	No feedback is required



				<ul style="list-style-type: none"> - They also were thankful to the Company for holding regular meetings with members at the Mill premises to not only inform them of the monthly FFB price updates but to also address any concerns they may have. - They also expressed a very good understanding of the price and cost build-up in calculating the FFB price. - They also explained that since they signed the Contract with BPL in 2017, there has not been any breaches not litigations. They also made the strong point that the deductions made by the Company, which entails the deduction of thirty-five (35%) as maintenance cost, one-third (1/3) as fertilizer cost and a further deduction of forty (40%) from the net income as repayment of outstanding loans is very transparent, as they receive the invoices for their cross verification. - During the Interview session conducted with the Out-grower group members, they expressed great knowledge in 	
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				<p>the outlined procedure for submitting and following up on complaints. No Interviewed member has had any grievance to raise.</p> <ul style="list-style-type: none"> - They were also appreciative of the several trainings provided by the Company on GAPS and circle weeding amongst others. 	
8	Calaro Host Communities (Mbarakom, Akamkpa, Nyagachang, Okoyong, Uwet)	19/08/2025	Face-to-Face meeting at Calaro and Ibiae Office	<p>The Audit Team engaged four (4) communities on their coexistence with the Company and to also ascertain if there are any issues or areas of concern that requires further engagement of feedback.</p> <p>Below is a summary of the scope of the engagement.</p> <p>Positive aspects:</p> <p>There has not been any issues of concern with regards to land conflict, water pollution, harassment/violation of their right etc</p> <ul style="list-style-type: none"> -The landowners and traditional leaders present, spoke highly of the Company and stated that they were up to date with the payment of royalties. - They were also glad that as a result of the previous audit years' concern of 	<p>The company took on board the comments and suggestions expressed by the Host communities and pledged to further engage them so they can prioritize the needs so long as the budget lines can support in this rega</p>

				<p>having their issues well tabled and ensuing that the roles and responsibilities of both Parties are made enforceable, they have now officially signed a Memorandum of Understanding that now engenders more trust in the working relationship.</p> <ul style="list-style-type: none"> - The Community reps were happy about the quota of 3 slots given to each host community, which they negotiated from the initial 2 slots, as scholarship packages that covers full tuition and stipend for needy but brilliant students seeking entry into Tertiary institutions. Employment opportunities are also advertised and potential candidates from the communities are accorded equal opportunities during the recruitment process. <p>Aspects requiring feedback:</p> <ul style="list-style-type: none"> - Although the Community members alluded to a cordial relationship with the Company through its Community Relations Manager, they were of the view that if the Company can provide some in-depth guidance on how to submit and follow-up on complaints (complaint handling), it will ensure quicker response time. 	
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				- They intimated that they will be seeking further engagement with the Company to help address some specific challenges encountered in some communities which includes road grading, borehole installation, amongst others.	
09	Wildlife Conservation Society (WCS)	21/08/2025	WhatsApp chats	Can only be available for conversation on 3rd September 2025	No feedback requested

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

Total Workers in the Unit of Certification			3039		
Sampled Worker Consulted/ Interviewed in This Audit			55		
No	Type of Workers Consulted/ Interviewed	Interview Method	Feedback/Comments/Issue Raised/ Received from Workers	CB's Responses	
1	Harvesters, loose fruit pickers, agro-chemical/fertilizer applicators	Face-to-face meeting	The workers responded that the company policies are communicated. Payments are made according to the contract and tasks performed. PPEs are provided as per the risk matrix and free of charge. Medical	Compliance with no issue of concern that require follow-up was identified.	



			services are available, and accidents are covered.	
2	Maintenance workers	Face-to-face meeting	The workers responded that the company policies are communicated. Payments are made according to the contract and tasks performed. PPEs are provided as per the risk matrix and free of charge. Medical services are available, and accidents are covered.	Compliance with no issue of concern that require follow-up was identified.
3	Mill and workshop workers	Face-to-face meeting	The workers responded that the company policies are communicated. Payments are made according to the contract and tasks performed. PPEs are provided as per the risk matrix and free of charge. Medical services are available, and accidents are covered.	Compliance with no issue of concern that require follow-up was identified.
4	Office workers	Face-to-face meeting	The workers responded that the company policies are communicated. Payments are made according to the contract and tasks performed. PPEs are provided as per the risk matrix and free of charge. Medical services are available, and accidents are covered.	Compliance with no issue of concern that require follow-up was identified.
	Wildlife Conservation Society (WCS)	21/08/2025	WhatsApp chats	Can only be available for conversation on 3rd September 2025

11.4 Consultation with Previous Land User

Total Identified Previous Land User in the Unit of Certification				
Sampled Previous Land User in This Audit				
Name of Previous Land User	Contact Details (address/telephone/email)	Total Area (Ha)	Date of Consultation	Result of Discussion with Previous Land User
Both Calaro and Ibiae were previously owned by the state government before privatization and took over by wilmar. All land document and consultation with EdoGIS confirms.			DD Mmm YYYY	



11. Time Bound Plan

Name of the Management Unit	Country	Name of the Mills and Supply Bases	Total Managed Area (Ha)	Certification Status	Plan Year for Certification	Actual Certification Year	New Proposed Year for Certification
PT Mustika Sembuluh	Indonesia	PT MS Palm Oil MIII 1	N.A.	Certified		24-Aug-10	
PT Mustika Sembuluh	Indonesia	PT MS Palm Oil MIII 2	N.A.	Certified		24-Aug-14	
PT Mustika Sembuluh	Indonesia	PT MS Estate 1	6,590.20	Certified		24-Aug-10	
PT Mustika Sembuluh	Indonesia	PT MS Estate 2	6,107.59	Certified		24-Aug-10	
PT Mustika Sembuluh	Indonesia	PT MS Estate 3	6,752.47	Certified		24-Aug-10	
PT Mustika Sembuluh	Indonesia	Bitu Maju Bersama Cooperative	182.01	Certified		24-Aug-14	



PT Kerry Sawit Indonesia	Indonesia	PT KSY Palm Oil Mill 1	N.A.	Certified		18-Jun-11	
PT Kerry Sawit Indonesia	Indonesia	PT KSY Palm Oil Mill 2	N.A.	Certified		18-Jun-11	
PT Kerry Sawit Indonesia	Indonesia	KSY 1 Estate	5,456.55	Certified		18-Jun-11	
PT Kerry Sawit Indonesia	Indonesia	KSY 2 Estate	5,531.33	Certified		18-Jun-11	
PT Kerry Sawit Indonesia	Indonesia	KSY 3 Estate	2,646.26	Certified		18-Jun-11	
PT Kerry Sawit Indonesia	Indonesia	Karya Bersama cooperative	965.19	Not Certified	2026		
PT Kerry Sawit Indonesia	Indonesia	Sejahtera Bersama cooperative	956.57	Not Certified	2026		
PT Kerry Sawit Indonesia	Indonesia	Tabiku Makmur cooperative	568.19	Not Certified	2026		



PT Kerry Sawit Indonesia	Indonesia	Kosudra cooperative	1,064.45	Not Certified	2026		
PT Bumi Sawit Kencana	Indonesia	Bumi Sawit Kencana Palm Oil Mill	N.A.	Certified		13-Oct-13	
PT Bumi Sawit Kencana	Indonesia	Bumi Sawit Kencana Estate 1	5,411.89	Certified		13-Oct-13	
PT Bumi Sawit Kencana	Indonesia	Bumi Sawit Kencana Estate 2	6,059.82	Certified		13-Oct-13	
PT Sarana Titian Permata	Indonesia	Sarana Titian Permata Palm Oil Mill 1	N.A.	Not Certified	2026		
PT Sarana Titian Permata	Indonesia	Sarana Titian Permata Palm Oil Mill 2	N.A.	Not Certified	2026		



PT Sarana Titian Permata	Indonesia	Sarana Titian Permata Estate 1	6,088.97	Not Certified	2026		
PT Sarana Titian Permata	Indonesia	Sarana Titian Permata Estate 2	6,984.83	Not Certified	2026		
PT Sarana Titian Permata	Indonesia	Sarana Titian Permata Estate 3	6,905.20	Not Certified	2026		
PT Mentaya Sawit Mas	Indonesia	Mentaya Sawit Mas Palm Oil Mill	N.A.	Certified		24-Apr-15	
PT Mentaya Sawit Mas	Indonesia	Mentaya Sawit Mas 1 Estate	8,407.04	Certified		24-Apr-15	
PT Mentaya Sawit Mas	Indonesia	Mentaya Sawit Mas 2 Estate	7,963.78	Certified		24-Apr-15	
PT Mentaya Sawit Mas	Indonesia	Karya Makmur Pahirangan cooperative	117.72	Not Certified	2026		
PT Rimba Harapan Sakti	Indonesia	Rimba Harapan Sakti Palm Oil Mill	N.A.	Certified		08-Dec-15	



PT Rimba Harapan Sakti	Indonesia	Rimba Harapan Sakti 1 Estate	7,043.40	Certified		08-Dec-15	
PT Rimba Harapan Sakti	Indonesia	Rimba Harapan Sakti 2 Estate	6,746.35	Certified		08-Dec-15	
PT Rimba Harapan Sakti	Indonesia	Serba Usaha Makmur Sejahtera cooperative	601.24	Not Certified	2026		
PT Karunia Kencana Permaisejati	Indonesia	Karunia Kencana Permaisejati Palm Oil Mill	N.A.	Certified		22-Dec-17	
PT Karunia Kencana Permaisejati	Indonesia	Karunia Kencana Permaisejati 1 Estate	6,328.27	Certified		22-Dec-17	
PT Karunia Kencana Permaisejati	Indonesia	Karunia Kencana Permaisejati 2 Estate	6,398.30	Certified		22-Dec-17	
PT Karunia Kencana Permaisejati	Indonesia	Karunia Kencana Permaisejati 3 Estate	6,923.18	Certified		22-Dec-17	



PT Agronusa Investama - Sambas	Indonesia	Agronusa Investama POM	N.A.	Certified		22-Apr-13	
PT Agronusa Investama - Sambas	Indonesia	Agronusa Investama Estate	6,986.50	Certified		22-Apr-13	
PT Agronusa Investama - Sambas	Indonesia	Sentama Lestari Cooperative	935.29	Certified		22-Apr-13	
PT Agronusa Investama - Sambas	Indonesia	Cempaka Biru Cooperative	468.82	Certified		22-Apr-13	
PT Agronusa Investama - Sambas	Indonesia	Srimaram estate	919.27	Not Certified	2026		
PT Agronusa Investama - Sambas	Indonesia	Srimaram cooperative	122.00	Not Certified	2026		



PT Agronusa Investama - Sambas	Indonesia	Pusaka Abadi Nan Jaya cooperative	312.88	Not Certified	2026		
PT Agronusa Investama - Sambas	Indonesia	Anugrah Semaro cooperative	130.59	Not Certified	2026		
PT Bumipratama Khatulistiwa	Indonesia	Bumit Pratama Khatulistiwa Palm Oil Mill	N.A.	Certified		18-Oct-17	
PT Bumipratama Khatulistiwa	Indonesia	Bumit Pratama Khatulistiwa Estate	4,842.95	Certified		18-Oct-17	
PT Bumipratama Khatulistiwa	Indonesia	Buluh Cawang Plantations Estate	1,624.21	Not Certified	2026		
PT Bumipratama Khatulistiwa	Indonesia	Tuah Jubata cooperative	98.25	Not Certified	2026		
PT. Agronusa Investama – Pahauman	Indonesia	Agro Nusa Investama	N.A.	Not Certified	2026		



		(Landak) Palm Oil Mill					
PT. Agronusa Investama – Pahauman	Indonesia	Agronusa Investama Pahauman Estate	2,944.05	Not Certified	2026		
PT. Agronusa Investama – Pahauman	Indonesia	Pratama Procentindo Estate	941.55	Not Certified	2026		
PT Agro Palindo Sakti	Indonesia	Agro Palindo Sakti Palm Oil Mill	N.A.	Not Certified	2026		
PT Agro Palindo Sakti	Indonesia	Agro Palindo Sakti Estate	2,199.37	Not Certified	2026		
PT Agro Palindo Sakti	Indonesia	Indoresin Putra Mandiri	1,754.59	Not Certified	2026		
PT Agro Palindo Sakti	Indonesia	Daya Landak Plantation	1,789.24	Not Certified	2026		
PT Agro Palindo Sakti	Indonesia	Putra Indotropical Estate	3,104.98	Not Certified	2026		

SUMATERA							
PT Perkebunan Milano	Indonesia	Pinang Awan Palm Oil Mill	N.A.	Certified		24-Aug-10	
PT Perkebunan Milano	Indonesia	Sei Daun Estate	2,568.37	Certified		24-Aug-10	
PT Perkebunan Milano	Indonesia	Batang Saponggol Estate	1,749.43	Certified		24-Aug-10	
PT Perkebunan Milano	Indonesia	Marbau Estate	974.77	Certified		24-Aug-10	
PT Kencana Sawit Indonesia	Indonesia	PT KSI Palm Oil Mill	N.A.	Certified		21 Apr 2011 & 23 Mar 2020	
PT Kencana Sawit Indonesia	Indonesia	KSI Estate, Division 1	3,450.61	Certified		21 Apr 2011 & 23 Mar 2020	
PT Kencana Sawit Indonesia	Indonesia	KSI Estate, Division 2	3,320.24	Certified		21 Apr 2011 & 23 Mar 2020	

PT Kencana Sawit Indonesia	Indonesia	KSI Estate, Division 3	3,445.25	Certified		21 Apr 2011 & 23 Mar 2020	
PT Tania Selatan	Indonesia	Burnai Timur Palm Oil Mill	N.A.	Certified		15-May-11	
PT Tania Selatan	Indonesia	Burnai Timur Estate	2,771.30	Certified		15-May-11	
PT Tania Selatan	Indonesia	Burnai Barat Estate	1,222.75	Certified		15-May-11	
PT AMP Plantation	Indonesia	AMP Palm Oil Mill	N.A.	Certified		07-Jun-12	
PT AMP Plantation	Indonesia	AMP 1 Estate	2,128.33	Certified		07-Jun-12	
PT AMP Plantation	Indonesia	AMP 2 Estate	2,595.08	Certified		07-Jun-12	
PT AMP Plantation	Indonesia	AMP 3 Estate	3,225.11	Certified		07-Jun-12	



PT AMP Plantation	Indonesia	AMP 4 Estate	1,300.00	Certified		07-Jun-12	
PT AMP Plantation	Indonesia	PMJ Estate	1,940.00	Certified		07-Jun-12	
PT AMP Plantation	Indonesia	Tompek Tapian Kandis cooperative	511.78	Certified		07-Jun-12	
PT AMP Plantation	Indonesia	Mutiara Sawit Jaya cooperative	220.00	Certified		07-Jun-12	
PT AMP Plantation	Indonesia	Bukit Sandiang Tigo cooperative	226.00	Certified		07-Jun-12	
PT AMP Plantation	Indonesia	Agro Wira Masang cooperative	900.00	Certified		07-Jun-12	
PT Buluh Cawang Plantations	Indonesia	Dabuk Rejo Palm Oil Mill	N.A.	Certified		11-Sep-13	

PT Buluh Cawang Plantations	Indonesia	Bumi Arjo Estate	1,603.21	Certified		11-Sep-13	
PT Buluh Cawang Plantations	Indonesia	Dabuk Rejo Estate	2,549.97	Certified		11-Sep-13	
PT Buluh Cawang Plantations	Indonesia	Sukamulya Estate	1,940.57	Certified		11-Sep-13	
PT Buluh Cawang Plantations	Indonesia	Bambu Kuning Estate	2,453.57	Certified		11-Sep-13	
PT Gersindo Minang Plantation	Indonesia	Gersindo Minang Plantation Palm Oil Mill	N.A.	Certified		21-Apr-14	
PT Gersindo Minang Plantation	Indonesia	Gersindo Minang Plantation	3,600.00	Certified		21-Apr-14	
PT Gersindo Minang Plantation	Indonesia	Permata Hijau Pasaman -1	1,247.00	Certified		21-Apr-14	



PT Gersindo Minang Plantation	Indonesia	Permata Hijau Pasaman -2	1,014.40	Certified		21-Apr-14	
PT Gersindo Minang Plantation	Indonesia	PHP Estate Block 22	21.35	Not Certified	2026		
PT Daya Labuhan Indah	Indonesia	Daya Labuhan Indah 2 Palm Oil Mill	N.A.	Certified		08-Oct-14	
PT Daya Labuhan Indah	Indonesia	Wonosari Estate	2,944.59	Certified		08-Oct-14	
PT Daya Labuhan Indah	Indonesia	Sei Deras Estate	2,627.66	Certified		08-Oct-14	
PT Daya Labuhan Indah	Indonesia	Cabang Dua Estate	654.33	Certified		08-Oct-14	
PT Murini Samsam	Indonesia	PT Murini Samsam Palm Oil Mill	N.A.	Certified		09-Jun-16	
PT Murini Samsam	Indonesia	PT Muirni Samsam Estate	967.00	Certified		09-Jun-16	



PT Murini Samsam	Indonesia	PT Muirni Samsam Estate (466 ha)	466.00	Not Certified	2026		
PT Musi Banyuasin Indah	Indonesia	Musi Banyuasin Indah Palm Oil Mill	NA	Certified		06-Oct-22	
PT Musi Banyuasin Indah	Indonesia	Agro Palindo Sakti Estate	1,272.00	Certified		06-Oct-22	
PT Musi Banyuasin Indah	Indonesia	Sei Selabu Estate	2,404.79	Not Certified	2026		
PT Musi Banyuasin Indah	Indonesia	Sei Jarum Estate	2,272.00	Not Certified	2026		
PT Sinarsiak Dianpermai	Indonesia	Sinarsiak Dian Permai Palm Oil Mill	NA	Not Certified	2026		
PT Sinarsiak Dianpermai	Indonesia	Sinarsiak Dian Permai Estate	1,002.00	Not Certified	2026		



PT Agrindo Indah Persada 2	Indonesia	Agrindo Indah Persada 2 Palm Oil Mill	N.A.	Not Certified	2026		
PT Agrindo Indah Persada 2	Indonesia	Agrindo Indah Persada Estate	230.87	Not Certified	2026		
INDEPENDENT MILLS							
	Indonesia	PT Agindo Indah Persada 1	N.A.	Not Certified	N.A.		
	Indonesia	PT Agindo Indah Persada 3	N.A.	Not Certified	N.A.		
	Indonesia	PT Darma Wungu Guna	N.A.	Not Certified	N.A.		
	Indonesia	PT Daya Labuhan Indah 1	N.A.	Not Certified	N.A.		
	Indonesia	PT Murini Samsam 2	N.A.	Not Certified	N.A.		



	Indonesia	PT Milano Aek Batu	N.A.	Not Certified	N.A.		
	Indonesia	PT Multimas Nabati Asahan	N.A.	Not Certified	N.A.		
	Indonesia	PT Siak Prima Sakti	N.A.	Not Certified	N.A.		
	Indonesia	PT Sinar Perdana Caraka	N.A.	Not Certified	N.A.		
MALAYSIA							
Sapi Palm Oil Mill	Malaysia	Sapi Palm Oil Mill	N.A.	Certified		24-Dec-08	
Sapi Palm Oil Mill	Malaysia	Sapi 1 & 2 Estate	6,770.40	Certified		24-Dec-08	
Sapi Palm Oil Mill	Malaysia	Kiabau Estate	1,635.40	Certified		24-Dec-08	
Reja Halus Palm Oil Mill	Malaysia	Reka Halus Palm Oil Mill	N.A.	Certified		24-Dec-08	
Reja Halus Palm Oil Mill	Malaysia	Reka Halus Estate	5,345.06	Certified		24-Dec-08	



Sabahmas Palm Oil Mill	Malaysia	Sabahmas Palm Oil Mill	N.A.	Certified		24-Dec-08	
Sabahmas Palm Oil Mill	Malaysia	Sabahmas Estate	10,477.20	Certified		24-Dec-08	
Saremas 1 Certification Unit	Malaysia	Saremas 1 POM	N.A.	Certified		14-Jun-10	
Saremas 1 Certification Unit	Malaysia	Saremas 1 Estate	6,007.88	Certified		14-Jun-10	
Saremas 1 Certification Unit	Malaysia	Suai Estate	5,669.90	Certified		14-Jun-10	
Saremas 2 Certification Unit	Malaysia	Saremas 2 Palm Oil Mill	N.A.	Certified		14-Jun-10	
Saremas 2 Certification Unit	Malaysia	Saremas 2 Estate	6,119.92	Certified		14-Jun-10	
Saremas 2 Certification Unit	Malaysia	Segarmas Plantation	4,727.00	Certified		14-Jun-10	



Saremas 2 Certification Unit	Malaysia	Kaminsky Plantation	3,988.00	Certified		14-Jun-10	
Ribubonus Certification Unit	Malaysia	Ribubonus Palm Oil Mill	N.A.	Certified		07-Sep-10	
Ribubonus Certification Unit	Malaysia	Ribubonus Estate	3,262.00	Certified		07-Sep-10	
Terusan Certification Unit	Malaysia	Terusan Palm Oil Mill	N.A.	Certified		07-Sep-10	
Terusan Certification Unit	Malaysia	Terusan 1 Estate	2,868.90	Certified		07-Sep-10	
Terusan Certification Unit	Malaysia	Terusan 2 Estsate	3,485.90	Certified		07-Sep-10	
Terusan Certification Unit	Malaysia	Rumidi Estate	1,234.77	Certified		07-Sep-10	
Sri Kamusan Certification Unit	Malaysia	Sri Kamusan POM	N.A.	Certified		13-May-11	



Sri Kamusan Certification Unit	Malaysia	Sri Kamusan Estate	2,832.00	Certified		13-May-11	
Sri Kamusan Certification Unit	Malaysia	Hibumas 1 Estate	2,449.38	Certified		13-May-11	
Sri Kamusan Certification Unit	Malaysia	Hibumas 2 Estate	3,472.62	Certified		13-May-11	
Sri Kamusan Certification Unit	Malaysia	Jebawang Estate	403.80	Certified		13-May-11	
Sri Kamusan Certification Unit	Malaysia	Sekar Imej Estate	3,642.00	Certified		13-May-11	
Sri Kamusan Certification Unit	Malaysia	Sapi Sugut Estate	1,458.30	Certified		13-May-11	
Sri Kamusan Certification Unit	Malaysia	Jabawang Estate (Laba Utama Division)	603.00	Not Certified	2024		
GHANA							



Benso Oil Palm Plantation Limited	Ghana	Benso Oil Palm Plantation Limited	N.A.	Certified		24-Aug-19	
Benso Oil Palm Plantation Limited	Ghana	Benso Oil Palm Plantation Estate (Nucleus)	5,149.00	Certified		24-Aug-19	
Benso Oil Palm Plantation Limited	Ghana	Benso Oil Palm Plantation Smallholder (438)	1,650.00	Certified		24-Aug-19	
Benso Oil Palm Plantation Limited	Ghana	Adum Smallholder oil Palm Project	1,477.96	Certified		01-Oct-22	
NIGERIA							
Calaro Palm Oil Mill	Nigeria	Calaro Palm Oil Mill	N.A.	Certified		15-Oct-21	
Calaro Palm Oil Mill	Nigeria	Calaro Estate	5,549.80	Certified		15-Oct-21	
Calaro Palm Oil Mill	Nigeria	Calaro Extension Estate	2,368.94	Not Certified	2026	2024	2026



Calaro Palm Oil MIII	Nigeria	Ibiae Estate	5,595.00	Certified		15-Oct-22	
Calaro Palm Oil MIII	Nigeria	Ibad Estate	7,805.00	Not Certified	2026	2025	2026
Calaro Palm Oil MIII	Nigeria	Kwa Falls Estate	2,014.43	Not Certified	2026	2025	2026
Calaro Palm Oil MIII	Nigeria	Oban Estate	2,986.00	Not Certified	2026	2025	2026

NB: Last TBP approved by the RSPO dated 5 Jun 2024.



12. Requirements on Multiple Management Unit

Requirement	Findings/Compliance
A time bound plan for certifying all its management units and/or entities, including the units where the organisation has management control and no or minor shareholding has been established by the certification unit.	Applicable
Was the time bound plan submitted during the initial audit?	A time bound plan was submitted and evaluated during the initial audit
Does the time bound plan contain a current list of all estates and mills?	The time bound plan included the current list of all estates and mills.
Does the time bound plan include the certification of all estates and mills within five years after obtaining RSPO membership?	BOPP obtained RSPO membership on 29 September 2004. The time bound plan include the certification of all estates within the five years after obtaining RSPO membership.



<p>Are there any new acquisitions of land done by the certification unit since the last audit?</p> <p>If YES, is the time bound plan updated to indicate that the newly acquired land is to be certified within a three year timeframe?</p>	<p>No new acquisition of land by the certification unit since the last audit</p>
<p>If there are any deviations from these maximum periods, did the Unit of Certification request approval from the RSPO Secretariat?</p>	<p>Recent change on the TBP has been approved by RSPO in June 2024. These are:</p> <ol style="list-style-type: none"> 1. Nigeria – Calaro unit, Ibad Estate, Kwa Falls Estate, Oban Estate the uncertified unit plan year for certification has been approved for year 2026 by RSPO. 2. Wilmar has sold off their shares on Sangobay site and no longer have the majority of shares. Hence Sangobay site has been removed from the TBP and MMU as Wilmar no longer have any management control of the site. <p>. The company received approval from the RSPO Secretariate for the new proposed certification dates of 2026 per the RSPO email message from: Certification Helpdesk certification@rspo.org of Sent: Tuesday, 23 April, 2024 2:28 PM</p>
<p>Has the CB verified the progress of the time bound plan established by the Unit of Certification during the annual surveillance audit?</p> <p><i>Note: If the CB conducting the surveillance audit differs from the CB that initially accepted the time bound plan, the latter CB must assess the appropriateness of the time bound plan at the time of its first involvement and will only verify its continued appropriateness thereafter.</i></p>	<p>SCS auditors at all audits verified the progress of the time bound plan of Wilmar International Limited.</p>

<p>Is there any revision made to the time bound plan?</p> <p>If YES, has the revised time bound plan been reviewed by the CB?</p> <p><i>Note: Changes to the time bound plan are allowed only if the organisation can provide evidence to the CB that these changes are justified.</i>The requirements will also apply to any newly acquired subsidiary from the moment that the company is legally registered with the local notary or Chamber of Commerce (or equivalent).</p>	<p>The revised Wilmar International Limited time bound plan has been approved by RSPO and no changes has been made since.</p>
<p>Are there any isolated lapses in the implementation of a time bound plan?</p> <p>If YES, a minor non-compliance shall be raised.</p>	<p>There are no isolated lapses in the implementation of the time bound plan since its revision and approval by the RSPO in 2024</p>
<p>Is there any evidence of fundamental failure to proceed with the implementation of the plan?</p> <p>If YES, a major non-compliance shall be raised.</p>	<p>No evidence of fundamental failure to proceed with the implementation of the time bound plan was identified.</p>

13. Requirements for Uncertified Management Units

Requirement	Findings/Compliance
<p>Is there any replacement of primary forest or any area required to maintain or enhance HCVs in accordance with RSPO P&C criterion 7.3 since 1st January 2010?</p> <p>If YES, did the CB verify that it complies with the RSPO New Planting Procedure (NPP)?</p> <p><i>Note: For each new planting development, compliance with the NPP shall be verified by an RSPO accredited CB</i></p>	<p>There is no replacement of primary forest since November 2005. HCV assessments are conducted prior to new planting and all new plantings are in accordance with RSPO New Planting Procedures.</p> <p>Below is the summary of proposed new oil planting current NPP process for the group:</p> <p>Eyop Industries - Oban Estate Oban Estate land title overlap still being managed and will still need to carry out NPP as the area is a greenfield. No operations have started. Due to the conflicting status of Oban Estate and parts of Ibad, management have excluded Oban and the disputed parts of Ibad Estate from any development until the status of the two areas are resolved with the CRNP and the State government.</p> <p>The internal audit documentation (24th to 26th October 2024 for Nigeria plantations and October 2024 for Indonesia plantations) for uncertified areas were observed and it is confirmed that there was no replacement of primary forest. Uncertified units in Indonesia have conducted HCV assessment and some of the units are currently undergoing land liability disclosure process with RSPO.</p>
<p>Are there any land conflicts reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member?</p> <p>If YES, has it been resolved through a mutually agreed process, such as the RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8.?</p> <p><i>Note: In case of issues related to land conflicts identified by the CB, details of the status/ progress to resolve such matters shall be clearly explained.</i></p>	<p>The group has policy for any complaint. Where employees of the Wilmar Group in confidence, raise concerns about possible corporate improprieties. This Policy ensures that arrangements are in place for independent investigations of alleged improprieties and for appropriate follow-up actions as link below:</p> <p>https://www.wilmar-international.com/docs/default-source/default-document-library/sustainability/policies/wilmar-whistleblowing-policy.pdf</p> <p>This grievance procedure is open to all stakeholders, though is primarily focused on receiving grievances from external sources. For workers and local communities with specific local level grievances, each of the plantation and mill operational units have site</p>



	<p>specific complaints and grievances procedures, which have been a requirement of the RSPO Principles and Criteria since 2005. These site-specific procedures are accessible by workers and to any other stakeholder. Grievances raised through the site-specific procedures have a separate resolution process - Consultation and Communication Procedure. The SOP also available in website link as below:</p> <p>https://www.wilmar-international.com/docs/default-source/default-document-library/sustainability/grievance/grievance-sop/grievance-procedure_final.pdf?sfvrsn=7670cea2_2</p> <p>Under Eyop Industries, there is a current land conflict of Oban estate and parts of Ibad. The management have excluded Oban and the disputed parts of Ibad Estate from any development until the status of the two areas are resolved with the CRNP and the state government. This was identified in Wilmar’s Internal audit (Self-Assessment) dated 24 & 26 October 2024, where this issue was identified.</p> <p>Wilmar has also taken the following planned action to address the issue:</p> <p>“As of this year’s (2025) no significant evidence of progress made in resolving the overlap area issue.</p> <p>A review of the RaCP trackers indicates two subsidiaries of the Parent company are required to implement remediation plan, https://www.rspo.org/certification/remediation-and-compensation/racp-tracker</p>
<p>Is there any labour dispute reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member?</p> <p>If YES, is it being resolved through a mutually agreed process, per RSPO P&C criterion 4.2?</p>	<p>There is currently only one active RSPO complaints made on PT Bumi Pratama Khatulistiwa, subsidiary of Wilmar International Limited, registered as an RSPO complaint case on the 26th of December 2022</p> <p>As of the latest available update from April 2025, the RSPO (Roundtable on Sustainable Palm Oil) Complaints Panel is still deliberating on the complaint involving PT Bumi Pratama Khatulistiwa,</p>

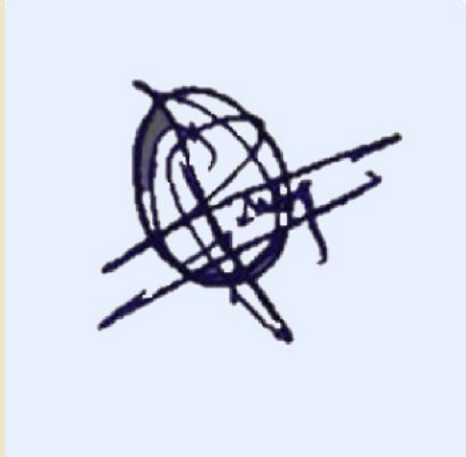
<p><i>Note: In case of an issue related to labour dispute identified by the CB, details of the status/ progress to resolve such matter shall be clearly explained.</i></p>	<p>A virtual meeting between the parties and the RSPO Secretariat was held on 17 April 2025, and both parties agreed to a joint physical meeting with the Secretariat present. The Complaints Panel approved this request, indicating that the case is still under active investigation and resolution.</p>
<p>Is there any legal non-compliance reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member?</p> <p>If YES, has it been addressed through measures consistent with the requirements of RSPO P&C criterion 2.1?</p> <p><i>Note: In case of an issue related to legal non-compliance identified by the CB, details of the status/ progress to resolve such matter shall be clearly explained.</i></p>	<p>Review of the internal audit report (self-assessment with clear positive assurance) of 21 uncertified unite did not identify any legal non-compliance from the uncertified units.</p> <p>The internal audit documentation- (24th to 26th October 2024 for Nigeria plantations and October 2024 for Indonesia plantations) (self-assessment with clear positive assurance) for uncertified areas were observed and it is confirmed that there were no legal non-compliance.</p>
<p>Has a positive assurance statement been provided based on their self-assessment (i.e., internal audit) regarding the requirements for Un-Certified Management Units?<i>Note:</i></p> <p><i>1. This would necessitate evidence of the self-assessment for each requirement.</i></p> <p><i>2. A POSITIVE ASSURANCE statement is MANDATORY to indicate the outcome of self-assessment.</i></p>	<p>Wilmar have conducted an internal audit on its uncertified units with clear self assessment and positive assurance. Recent self-assessment was conducted on all of its uncertified unit in October 2024.</p>

<p>Did the CB conduct targeted stakeholder consultation (including consultation with the relevant NGO's) to evaluate the compliance related to Requirements on the Un-Certified Management Unit?</p>	<p>SCS consulted with stakeholders including NGOs during the audit and did not come across any evidence of the company not complying with these requirements.</p>
<p>Did the CB conduct desktop study on the Un-Certified Management Unit to identify risk of any potential non-compliances?</p> <p><i>Note: (e.g. relevant complaints, labour disputes, land conflicts)</i></p>	<p>SCS conducted scoping studies of the company prior to this annual surveillance.</p>
<p>Based on the result of the desktop study, did the CB decide to perform further stakeholder consultation or field inspection to assess the risk of any potential non-compliance with the requirements (as necessary)?</p>	<p>SCS conducted consultation for affected and interested stakeholders during this annual surveillance for the management unit under evaluation. Affected and interested stakeholders for Wilmar International's "uncertified units are invited to participate in such consultations.</p>

14. Audit Conclusion & Recommendation


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

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

Signing by the Management Unit	
<p>I the undersigned, being the most senior management representative of the operation seeking or holding certification, agree with the contents and audit findings presented in this document.</p> <p>Furthermore, I confirm the following:</p> <ul style="list-style-type: none"> · Acceptance of responsibility in execution of the instructions given. · That this company was made aware that the recommendation of the Audit Team is tentative, pending review and decision by the Certification Decision Maker assigned by the CB. · That during the closing meeting all agenda items were covered by the Audit Team Leader. 	
Acknowledged by:	
Name	Hameed Oluwayinka Paul
Position	Sustainability Manager
Date	23/01/2026
	
Signature	

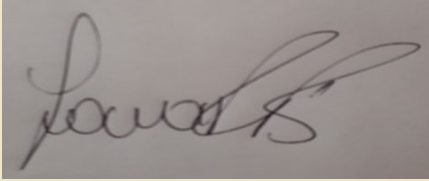
Signing by the Audit Team Leader

I, the undersigned, being the Audit Team Leader, confirm that this report accurately reflects the findings and proceedings of the closing meeting. Furthermore, I affirm that the summary of the findings presented in this report is a true and accurate representation of the actual findings of the Audit Team.

Acknowledged by:		 Signature
Name	Joseph Osei	
Position	Lead Auditor	
Date	11/12/2025	

Signing by the Certification Decision Maker

I, the undersigned, being the Certification Decision Maker, confirm that the information and conclusions contained in this report have been prepared in good faith and that the certification decision has been made based upon this information.

Acknowledged by:		 Signature
Name	Laura Reyes	
Position	Sr Technical Manager	
Date	10-01-2026	



Appendix 1: Location Map Unit of Certification and Supply bases

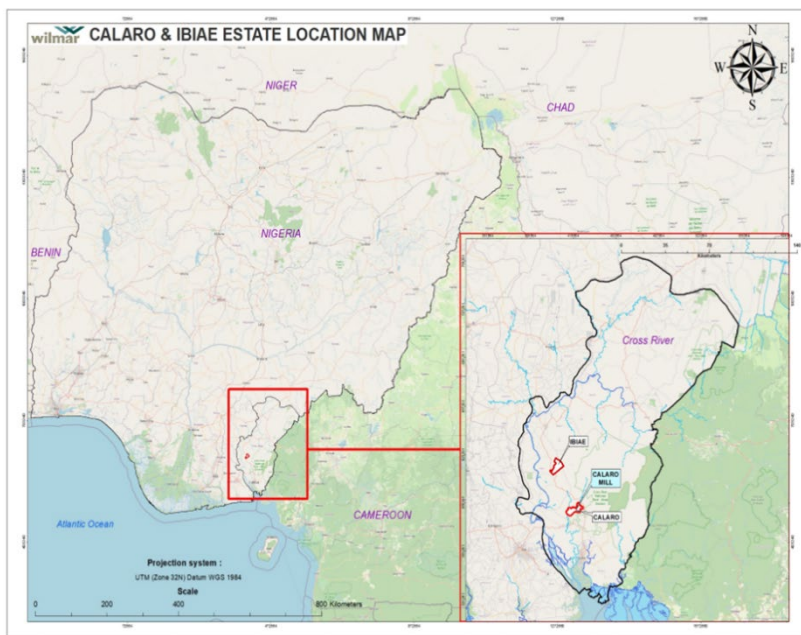


Fig 1: Map of Nigeria showing location of Calaro and Ibiae Estate

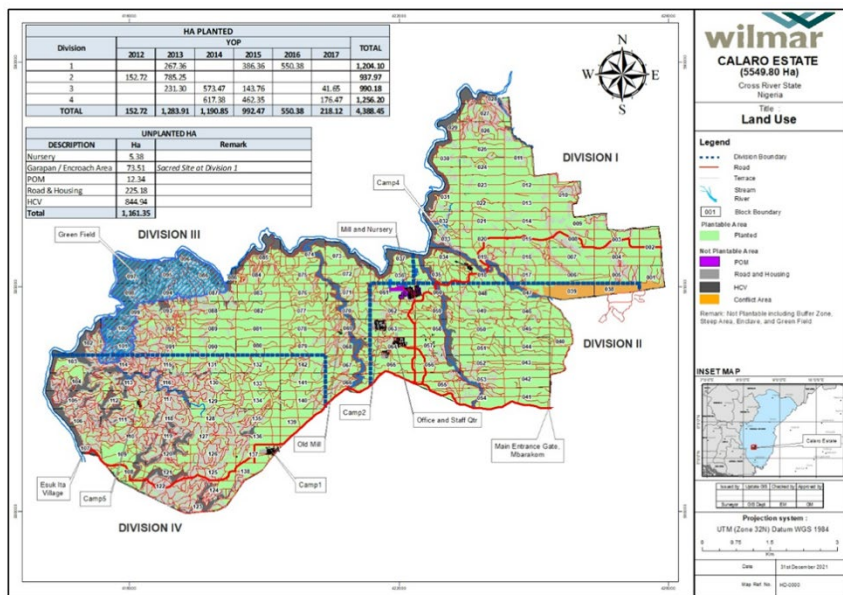


Fig 2: Map of Calaro estate showing land use

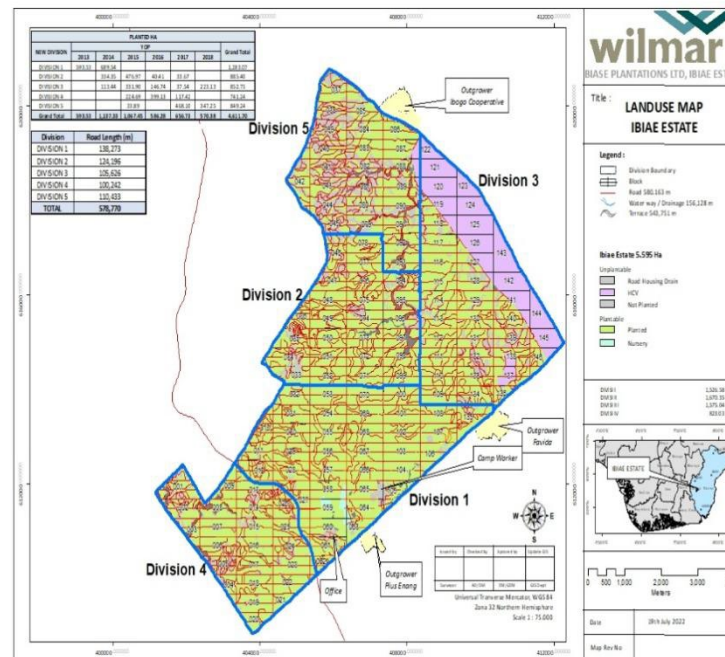


Fig 3: Map of Ibiae estate showing land use



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

Assessment Type	Date of Audit	Changes
Annual Surveillance Audit 4	18 08 2025 – 22 08 2025	No changes

Appendix 3: Greenhouse Gas (GHG) Reporting Summary

The GHG emissions produced by the Biase Plantations Limited (Calaro POM) (POM and its supply bases) in the period of 01/2024 until 12/2024 have been calculated using the RSPO PalmGHG Calculator (version 4). The assessment team had verified the data input in the PalmGHG Calculator against operations records. The Certification Unit has selected the following options from the PalmGHG Calculator when preparing inputs for the GHG emissions calculations:

- Apply Full Version
- Exclude LUC Emissions

The summary of the Net GHG emitted in 12/2024 for POM and supply base are as following:

1. Summary of Emissions

Description	tCO ₂ eq/t product
CPO	1.02
PK	1.02
PKO	1.02
PKE	1.02

Extraction	%
OER	19.36
KER	4.41



2. Summary of Plantation/Field Emissions and Sink

Land Use	Ha
OP Planted Area	15,599.87
OP Planted on Peat	0.00
Conservation (Forested)	2,171.20
Conservation (Non-Forested)	0.00
Total	17,771.07

Production	t/year
FFB Processed	149,802.36
CPO Produced	28,994.368

	Own Crop		Group		3rd Party		Total
	tCO ₂ e	tCO ₂ e/ tFFB	tCO ₂ e	tCO ₂ e/ tFFB	tCO ₂ e	tCO ₂ e/ tFFB	
Land Conversion	16,6572.85	1.41	0.00	0.00	0.00	0.00	16,6572.85
CO ₂ Emission from Fertilizer	8,303.00	0.07	0.00	0.00	0.00	0.00	8,303.00
N ₂ O Emission	3,509.24	0.03	0.00	0.00	0.00	0.00	3,509.24
Fuel Consumption	6,713.82	0.06	0.00	0.00	0.00	0.00	6,713.82
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Crop Sequestration	-146041.81	-1.24	0.00	0.00	0.00	0.00	-146041.81
Sequestration in Conservation Area	-19193.41	-0.16	0.00	0.00	0.00	0.00	-19193.41
Total	19863.68	0.17	0.00	0.00	6667.58	0.00	26531.27

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



3. Summary of Mill Emission and Credits

	tCO ₂	tCO ₂ e/t FFB
Emission		
POME	23,762.56	0.16
Fuel Consumption	366.76	0.00
Grid Electricity Utilization	0.00	0.00
Credit		
Export of Excess Electricity to Housing & Grid	0.00	0.00
Sales of PKS	-14333.66	-0.10
Sales of EFB	0.00	0.00
Total	9795.66	0.06

4. Palm Oil Mill Effluent (POME) Treatment

Description	%
Divert to compost	0.00
Divert to anaerobic digestion	100

5. POME Diverted to Anaerobic Digestion

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

