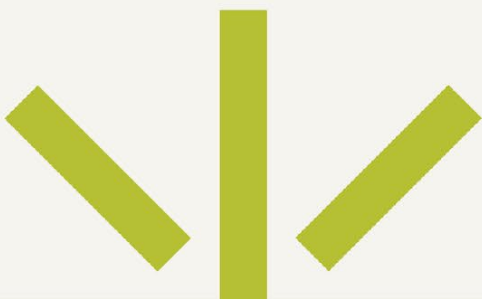




# RSPO P&C CERTIFICATION AUDIT REPORT

Presco PLC

**Audit Application Number:** PC25-002826  
**Assessment Type:** Annual Surveillance Audit 3  
**Date of Audit:** 07/07/2025 – 11/07/2025  
**Audit Report Number:**  
**Revision Number:**  
**Audit Report Date** 24/11/2025



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# 1. Certification Body Background

## 1.1 Description of Certification Body

<b>Certification Body Information</b>	
Name of Certification Body	<b>SCS Global Services</b>
Address of Certification Body (Accredited Office)	<b>2000 Powell Street, Ste. 600, Emeryville, CA 94608 USA</b>
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)	<b>+1.510.452.8000</b>
Websites	<a href="http://www.SCSglobalServices.com">www.SCSglobalServices.com</a>
Contact Person Name	Adriana Cala, RSPO Program Manager
Email	<a href="mailto:acala@scsglobalservices.com">acala@scsglobalservices.com</a>
<b>Accreditation Information</b>	
ASI Code	<b>ASI-APP-002</b>
Technical Scope	<b>RSPO Principles &amp; Criteria and RSPO Supply Chain</b>
Geographical Scope	Worldwide
Accredited Since	12 Jan 2017



## 2. Organisation Details and Certification Scope

### 2.1. Organisational Overview

<b>Management Unit Information</b> <i>Note: Management Unit refers to unit of certification</i>	
Name of Management Unit/s	Presco PLC
Address of the Management Unit/s	km 22 Benin Sapele road, Benin City, Edo State,
Country	Nigeria
Websites	<a href="https://www.presco-plc.com/">https://www.presco-plc.com/</a>
Description of the Management Unit	<p>Presco PLC is a public limited liability company incorporated on September 24, 1991, under Nigerian law. Its corporate head office is at the company's Obaretin Estate near Benin City, Edo State Nigeria. The company holds the Obaretin Estate (a concession of 6,387 hectares), Sakponba Estate (concession of 16,797 hectares) and the Ologbo Estate (a concession of 13,545 hectares) all in located in Edo State, and the Cowan Estate, a concession of 2,800 hectares in Delta State. The company currently consists of:</p> <ul style="list-style-type: none"> <li>• Oil palm plantations of 23,628 hectares of which 22,684 are mature</li> <li>• A palm oil mill with a capacity of 90 tons fresh fruit bunches/hour</li> <li>• A refinery plant with a capacity of 500 tons/day</li> <li>• A refinery fractionation plant with a capacity of 105 tons/day</li> <li>• A palm kernel crushing plant with a capacity of 300 tons/day</li> </ul> <p>The company has in its employment 7,851 workers as of January 2023 who are all directly employed.</p> <p>Presco is a subsidiary of Siat S.A., a Belgian agro-industrial company specializing in industrial as well as smallholder plantations of tree crops, mainly oil palm and rubber, and allied processing industries such as palm oil mills, palm oil refining / fractionation, soap making and crumb rubber factories. Siat has been a member of the RSPO since August 2, 2004, with membership number 1-0005-04-000-00.</p> <p>Presco PLC is surrounded by couple of host communities including 1. Obaretin Estate: Agbonmoba, Obagie-Nokenporo, Uroho, Ekoso and Owanoba Communities, Cowan Estate; Oghareku and Ajagbodudu Communities, Sakponba Estate; Obanakhoro, Iwevbo, Obagie-Nunuamen, Ekigbe, Ugbigbe and Ologbo-Nugu Communities and Ologbo Estat; Imasabor, Ikaye, Ikara, Iyanomo and Evbnekpen Communities. Presco PLC has maintain cordial relationship with all host communities and hold regular meetings where some company policies and procedures are communicated.</p>



	The company's finished products include POM - CSPO and CSPK. Crusher – CSPKO, CSPOKE and Refinery – Olein and Sterin, RBDO and PFAD. All finished products are sold local (in Nigeria) to Refineries and Food processors.
Management Representative Name	Florent Robert
Management Representative Designation	Group Head of Sustainability & ESG
Management Representative Email	florent.robert@siat-group.com

## 2.2.RSPO Membership Information

<b>RSPO Membership Information</b>	
RSPO Membership No.	1-0005-04-000-00
Name of RSPO Member	SIAT SA
Member Since	02/08/2004

## 2.3. Certificate Information

Certificate Information	
Certificate No.	SCS-RSPOPC-000241
prisma Document Reference Number	<i>(N/A until June 2025)</i>
prisma Trading Account ID	TA25-017164
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 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)	Nigeria National Interpretation
Initial Date of Certification:	17 08 2022
Effective Date of Certificate:	17 08 2022
Expiry Date of Certificate:	16 08 2027
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
<i>Presco Plc Palm oil Mill</i>	MU25-016499	Estate KM 22 Benin – Sapele Road, Benin City	90	6.139139 °N	5.713042 °E
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
<i>Obaretin Estate</i>	SB25-005259	KM 22 Benin Sapele Road, Benin City Edo State	Own/Managed Estate	6.139128	5.713282



<i>Ologbo Estate</i>	SB26-000005	Ologbo Ikpoba Okha Local Government Area, Edo State	Own / Managed Estate	6.081970	5.564842
<i>Sakponba (Ato) Estate</i>	SB25-005566	Orhinmwon Local Government, Edo State Nigeria	Own / Managed Estate	5.811886	5.995935
<i>Cowan Estate</i>	SB25-003963	Ajabududu Community Ethiope West and Warri North Local Government Area, Delta State	Own / Managed Estate	5.583813	5.975356

### 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
<b>Obaretin</b>	6,132	5,393	0.00	0.00	33	0.00	0.00	390.1	315.9
<b>Ologbo</b>	13,552.3	8,614	0.00	0.00	4,420	0.00	0.00	0.00	518.3
<b>Cowan</b>	2,769.7	2,368	0.00	0.00	183	0.00	0.00	0.00	218.7
<b>Sakponba (Ato)</b>	16,665	10,926	0.00	107.41	161	382	0.00	2,062.7	3,025.89.
<b>TOTAL</b>	<b>39,119</b>	<b>27,301</b>	<b>0.00</b>	<b>107.41</b>	<b>4,797</b>	<b>382</b>	<b>0.00</b>	<b>2,452.8</b>	<b>4,078.7</b>



Remarks:

**Ologbo in a new supply base in the certification scope.**

### 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	≥19 Phase 4		
<b>Obaretin</b>	1,269	776	527	2,821	<b>4,124</b>	<b>5,393</b>
<b>Ologbo</b>	7	0.00	8,607	0.00	<b>8,607</b>	<b>8,614</b>
<b>Cowan</b>	647	0.00	732	989	<b>1,721</b>	<b>2,368</b>
<b>Sakponba (Ato)</b>	2,016	1,927	6,983	0.00	<b>8,910</b>	<b>10,926</b>



<b>TOTAL (ha)</b>	<b>3,939</b>	<b>2,693</b>	<b>16,849</b>	<b>3,810</b>	<b>23,352</b>	<b>27,301</b>
Remarks: No remark						

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	2026	2027	2028	2029	
<i>Obaretin</i>	704	670	631	515	0.00	<b>2,520</b>
<i>Cowan</i>	258	0.00	0.00	0.00	790	<b>1,048</b>
<b>TOTAL (ha)</b>	<b>962</b>	<b>670</b>	<b>631</b>	<b>515</b>	<b>790</b>	<b>3,568</b>

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) * From : 24 05 2024: TO : 30 06 2025
		Latitude	Longitude	
Obaretin Estate	Own supply bases	6.139128	5.713282	37,553.
Sakponba (Ato) Estate	Own supply bases	5.811886	5.995935	92,060.
Cowan Estate	Own supply bases	5.583813	5.975356	12,371.



<b>TOTAL</b>	141,984
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### 3.5 Name FFB Supplier Supplying FFB to the Mill (Un-Certified FFB)

Name of other FFB Suppliers	Type of FFB Suppliers	GPS Coordinates		<b>FFB received by the mil (MT)</b>  <i>*During the current license period</i>  <i>From : 24 05 2024:</i>  <i>TO : 30 06 2025</i>
		Latitude	Longitude	





Ologbo Estate	Own supply bases	6.081970	5.564842	146,337
<b>TOTAL</b>				<b>146,337</b>



### 3.6 Projected Certified Volume for Next License

Information of New License		
<b>Next License Period</b>	Start Date	24 01 2026
	End Date	16 08 2026
<b>Projected Certified FFB Volume (MT)</b>	Obaretin: 47,534	
	Cowan: 19,544	
	Sakponba/ Ato: 112,113	
	Ologbo: 161,117	
	Total: 340,308	
<b>Average Production Yield (MT/ Ha)</b>	12.47	
<b>Projected CSPO Certified Volume (MT)</b>	Identity Preserved	
	Mass Balance	81,673.92
<b>Projected CSPK Certified Volume (MT)</b>	Identity Preserved	
	Mass Balance	17,355.7
<b>Oil Extraction Rate (OER) (%)</b>	24 %	
<b>Kernel Extraction Rate (KER) (%)</b>	5.1 %	

*\* The license expired on 16/11/2025, and the certification decision was held on 24/01/2026.*



### 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)	-		-	



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



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

<b>Name of Palm Oil Mill</b>	<b>Presco PLC</b>			
<b>Information of License</b>	<b>Previous Year License</b>		<b>Current Year License</b>	
<b>License Period</b>	Start Date	17 10 2023	Start Date	17 10 2024
	End Date	16 10 2024	End Date	16 11 2025
<b>Actual Production Period Reported</b>	From	01 07 2023	From	01 07 2024
	To	30 06 2024	To	30 06 2025
<b>Projected FFB Certified Volume (MT)</b>	143,480		160,087.67	
<b>Actual production of FFB (MT)</b>	142,601		141,416	
<b>Projected CSPO Certified Volume (MT)</b>	35,410.86		38,421.04	
<b>Actual CSPO Production Volume (MT)</b>	33,990.078		33,607	
<b>Actual CSPO Volume Sold as RSPO Certified (MT)</b>	0		0	
<b>Actual CSPO Volume Sold as Conventional (MT)</b>	29,910		29,950*	
<b>Actual CSPO Volume Sold under Other Scheme (MT)</b>	0		0	
<b>Total Actual CSPO Volume Sold (MT)</b>	29,910		29,950*	
<b>Actual CSPO credits sold (where applicable) (MT)</b>	0		0	



<b>Projected CSPK Certified Volume (MT)</b>	6,399.21	8,151.75
<b>Actual CSPK Production (MT)</b>	5,989.242	5,884.28
<b>Actual CSPK Volume Sold as RSPO Certified (MT)</b>	5,989.242	5,884.28**
<b>Actual CSPK Volume Sold as Conventional (MT)</b>		
<b>Actual CSPK Volume Sold under Other Scheme (MT)</b>	0.00	0.00
<b>Total Actual CSPK Volume Sold (MT)</b>	5,989.242	5,884.28



## 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 Presco PLC to the RSPO Principles and Criteria Generic RSPO Certification Systems document and Presco PLC 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 Presco PLC 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

<b>Name</b>	<b>Role</b>	<b>CAB Auditor Number</b>
Joseph Osei	Lead Auditor	ASI1C7CLMP
Frank Kwesi	Audit Team Member	ASI1RQ7RYS
Adeyemi, Adesoji	Audit Team Member	ASI1EHP2FU
Charles Kouadio	Audit Team Member	ASI1WN4PZW



### 4.3. Audit Plan

Date	Time	CAB Auditor Number	Location	Activity
07/07/2025	08.00 am - 08.30 am	ASI1C7CLMP ASI1RQ7RYS ASI1EHP2FU ASI1WN4PZW	Main Office	<p><b>Opening Meeting:</b> Introductions, client update, review audit scope, audit plan, intro/update to P&amp;C RSPO standard and protocols.</p> <p><b>Indicator:</b> N/A</p>
07/07/2025	08.30 am – 12.00 noon  01.00 pm – 05.30 pm	ASI1C7CLMP ASI1RQ7RYS ASI1EHP2FU ASI1WN4PZW	Main Office	<p><b>Document review and Stakeholder Consultations (See Consultation plan)</b></p> <p>Document review P1 – P7: (General Documentation e.g. Legal, Manual and Procedure, production &amp; monitoring records, IPM &amp; HCV records, SEIA documents &amp; records, review pay documents, records of communication with stakeholder/workers representatives, new planting, etc.), Risk and health management, Identifying workplace hazards, Environmental Impact Assessment, Waste Management, Water management, Energy Management, Mill effluents, Management Plan, Continuous improvement, Monitoring Programs, Agronomy (eg Maps, IPM, Good Agricultural Practices, Soil Management); Human Resources (eg HR procedure review, Records of workers contracts, Wages and benefits of workers,</p>



				Communication Log and Procedures, Policy of Ethics, Training records), H&S.
07/07/2025	12.00 noon– 01.00 pm	Lunch		
	01.00pm – 4.30pm		Main Office	Continue with Document Review and stakeholder consultations (See consultation Plan) Document review P1 – P7:
07/07/2025	04.30pm – 05.00 pm		Main Office	Audit team consolidates notes and findings. Meet with management- review day’s finding and plan for the following day
07/07/2025	05.00 pm	End of day 1		
<b>Day 2: Visit to farm</b>				
08/07/2025	07.30 am - 12.00 noon	ASI1C7CLMP ASI1RQ7RYS ASI1EHP2FU ASI1WN4PZW	Olobgo Estate	<b>Field visits and Workers Interviews</b> Agronomic and H&S (eg IPM, Good Agricultural Practices, Soil Management, Use of fire and agrochemical, Storages of agrochemical, fertilizers, waste, fuels, Water management in field, HCV, Risk and health management, worker, housing, clinic, Landfill HR issues, Human Rights etc
08/07/2025	12.00 noon – 01.00 pm	Lunch		
	01.00pm 2.00pm	Team travels back to Obaretin		
08/07/2025	02.00 pm –	ASI1C7CLMP	Main Office	Continue with Document Review P1 – P7:



	04.30 pm	ASI1RQ7RYS ASI1EHP2FU ASI1WN4PZW		and stakeholder consultations (See Consultation Plan)
08/07/2025	04.30 pm – 05.00pm	ASI1C7CLMP ASI1RQ7RYS ASI1EHP2FU ASI1WN4PZW	Main Office	Audit team consolidates notes and findings. Meet with management to review day's finding and plans for next day
08/07/2025	05.00pm	End of day 2 audit		
<b>Day 3: Visit to farm</b>				
09/07/2025	07.30 am – 12.00 noon	ASI1C7CLMP ASI1RQ7RYS ASI1EHP2FU ASI1WN4PZW	Both Cowan and Olobgo Estates <b>Note: Audit team Split into two to cover the two estates</b>	<b>Field visits and Workers Interviews</b> Agronomic and H&S (eg IPM, Good Agricultural Practices, Soil Management, Use of fire and agrochemical, Storages of agrochemical, fertilizers, waste, fuels, Water management in field, HCV, Risk and health management, worker, housing, clinic, Landfill HR issues, Human Rights etc
09/07/2025	12.00 noon - 01.00 pm	Lunch		
	01.00pm 02.00pm	Teams travel back to Obaretin		
09/07/2025	02.00 pm – 04.30 pm	ASI1C7CLMP ASI1RQ7RYS ASI1EHP2FU	Main Office	Continue with Document Review P1 – P7: and stakeholder consultations (See Consultation Plan)



		ASI1WN4PZW		
09/07/2025	04.30 pm – 05.00pm	ASI1C7CLMP ASI1RQ7RYS ASI1EHP2FU ASI1WN4PZW	Main Office	Audit team consolidates notes and findings. Meet with management to review day's finding and plans for next day
	05.00pm	End of day 3 audit		
<b>Day 4: Supply Chain and POM Visit and Obaretin Estate</b>				
10/07/2025	07.30 am – 12.00 noon	ASI1C7CLMP ASI1RQ7RYS ASI1EHP2FU	Obaretin Estate	<b>Field visits and Workers Interviews</b> Agronomic and H&S (eg IPM, Good Agricultural Practices, Soil Management, Use of fire and agrochemical, Storages of agrochemical, fertilizers, waste, fuels, Water management in field, HCV, Risk and health management, worker, housing, clinic, Landfill HR issues, Human Rights etc
10/07/2025	07.30 am – 04.30 pm	ASI1WN4PZW	POM / Office	<b>Supply Chain- Mill Module</b> <b>Indicator: 3.8</b> <b>Site Walk-through:</b> Observe production process, weighbridge, storage facilities and critical control points, worker interview. <b>Document review</b> Demonstration of legal entity, Roles and responsibility, procedures/manual/SOP, Record of purchase – FFB, Record of sales – CPO, Palm trace transactions, Estimated



				tonnage, ERP system, records of Goods In and Goods, RSPO logo & claims
10/07/2025	12.00 noon– 01.00 pm	<b>Lunch</b>		
	01.00 pm – 04.30 pm	ASI1C7CLMP ASI1RQ7RYS ASI1EHP2FU	POM	Risk and health management, Identifying workplace hazards, Environmental Impact Assessment, Waste Management, Water management, Energy Management, Mill effluent,
	04.30 pm – 05.00pm	ASI1C7CLMP ASI1RQ7RYS ASI1EHP2FU ASI1WN4PZW	Main Office	Audit team consolidates notes and findings. Meet with management to review day's finding and plans for next day
10/07/2025	05.00 pm	<b>End of day 4</b>		
<b>Day 5: Follow up on Outstanding issues and Closing meeting - office</b>				
11/07/2025	08.30 am – 12.00 noon	ASI1C7CLMP ASI1RQ7RYS ASI1EHP2FU ASI1WN4PZW	Main office	<b>Pending topics/Documents review</b> Follow-up on any depending issues and collecting of final evidence
11/07/2025	12.00 noon– 01.00 pm	<b>Lunch</b>		
11/07/2025	01.00 pm – 03.00 pm	All Auditors	Office	<b>Audit Team Meeting/Findings review</b>
11/07/2025	03.00 pm – 04.00 pm	All Auditors	Office	<b>Preliminary RSPO P&amp;C Closing Meeting</b>
11/07/2025	04.00 pm – 05.00 pm	All Auditors	Office	<b>Closing meeting</b>



				Convene with all relevant staff to summarize audit findings, potential non-conformities, and next steps.
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sample sites for each day of the audit, including the time for the opening and closing meeting

Notes: Include the number of hours spent at the

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

N/A.



#### 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>		N/A	N/A	All mills shall be audited.
<i>Own/Managed Estates</i>	4	Medium Risk	4	4
<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/AN/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
	2023	2024	2025	20xx	20xx
Obaretin Estate	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sakponba (Ato) Estate	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cowan Estate	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ologbo Estate	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input 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 &amp; Criteria (P&amp;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.
	Audit Team Member 3: ASI1WN4PZW	2011 - Agronomy Engineer (Specialty: Economics and Management of Agricultural Enterprises, Council in agriculture, social and rural management, production, marketing and management systems, Management of optimal conditions for animal and plant production) at School of Agronomy of Polytechnic Institute Felix Houphouet-Boigny in Yamoussoukro.
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.
	Audit Team Member 3: ASI1WN4PZW	Possess a bachelor's degree or tertiary education in related disciplines, such as agriculture, environmental science or social sciences, etc; Audit team Leader: 2011 - Agronomy Engineer (Specialty: Economics and Management of Agricultural Enterprises, Council in agriculture, social and rural management, production, marketing and management systems, Management of optimal conditions for animal and plant production) at School of Agronomy of Polytechnic Institute Felix Houphouet-Boigny in Yamoussoukro.
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.
	Audit Team Member 3: ASI1WN4PZW	RSPO Lead Auditor P&C 2018. Last refresher done in 2023.
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 2021 organised by HKV and MacBens Multi Resources Ltd in Accra, ISO 9001:2015 Quality Management System Lead Auditor Course in 2021 organised by HKV and MacBens Multi Resources Ltd in Accra, ISO 45001:2018 Occupation Health and Safety Management System Lead Auditor Course in 2021 organised 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.
	Audit Team Member 3: ASI1WN4PZW	ISO 9001:2015 Certificate 2014 - ISO 9001:2008 Lead Auditor course by Checkmark training.
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.
	Audit Team Member 3: ASI1WN4PZW	Has participated in several RSPO organised webinars for the most recent RSPO Certification Systems 2022 version. Implementing the system as a lead 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
	Audit Team Member 3: ASI14FXKGY	Auditor did not audit compliance with NPP
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 successfully 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.
	Audit Team Member 3: ASI1WN4PZW	Qualified RSPO Lead Auditor P&C 2018 with SCS since 12 November 2020. SCS Auditor Identification Number: SCS-AI-13056.



		Qualified as RSPO PnC Lead Auditor in 2021 with over 140 days in more than thirteen (30) audits SCS since 12 November 2020. SCS Auditor Identification Number: SCS-AI-13056.
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.
	Audit Team Member 3: ASI1WN4PZW	Has been involved in RSPO PnC audits in West Africa and Central Africa since 2015, first as Technical Expert, and as a full-fledged auditor since 2018. He is very familiar with all relevant local, state and national laws in these regions.
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.
	Audit Team Member 3: ASI1WN4PZW	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 since 2015. Additionally, monitoring and Evaluation of sustainability standards indicators (Environment, social and quality of implementation) since 2019. Assessor for sustainable cocoa production and traceability for supply chain in Nigeria and Ivory Coast in 2019. Sustainability and Certification Manager (2012 – 2019).
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 2021 organised 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 360training.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.
	Audit Team Member 3: ASI1WN4PZW	Qualified Lead auditor for RSPO P&C (2013) in 2016. Lead Auditor Course. Auditor against Assessment of RSPO P&C 2018 requirements since 2019. Monitoring and Evaluation of sustainability standards indicators (Environment, social and quality of implementation) since 2019. Assessor for sustainable cocoa



		<p>production and traceability for supply chain in Nigeria and Ivory Coast in 2019. Sustainability and Certification Manager (2012 – 2019).</p> <p>Has been auditing indicators related to health and safety the farm/plantation and in the palm oil mill for other agricultural commodities since 2015.</p>
<p>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;</p>	<p>Audit team Leader: ASI1C7 CLMP</p>	<p>Has experience auditing against the FSC Core Labour requirements and also completed SCS RSPO Social Auditing guidelines training.</p>
	<p>Audit Team Member 1: ASI1RQ7RYS</p>	<p>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 CWF social indicators since 2016. Handled social issues for FSC certified companies as an independent consultant.</p>
	<p>Audit Team Member 2: ASI1EHP2FU</p>	<p>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.</p>
	<p>Audit Team Member 3: ASI1WN4PZW</p>	<p>2021 - SA8000 Social Accountability International Lead Auditor course (2021). Qualified Lead auditor for RSPO P&amp;C (2013) in 2016. Lead Auditor Course. Auditor against Assessment of RSPO P&amp;C 2018 requirements since 2019. Monitoring and Evaluation of sustainability standards indicators (Environment, social and quality of implementation) since 2019. Assessor for sustainable cocoa production and traceability for supply chain in Nigeria and Ivory Coast in 2019. Sustainability and</p>



		Certification Manager (2012 – 2019).
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.
	Audit Team Member 3: ASI1WN4PZW	Has been auditing indicators related to Human rights, land rights, gender and indigenous peoples' issues in the farm/plantation and in the palm oil mill for other agricultural commodities since 2015. Have strong oversight and understanding.
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 2021 organised 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.
	Audit Team Member 3: ASI1WN4PZW	Has been auditing indicators related to environmental and ecological for various agricultural commodities since 2015. Have strong oversight and understanding. Experience in technical reviews of NPP projects since 2022 with SCS Global Services.
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.
	Audit Team Member 3: ASI1WN4PZW	Fluent in the English and French Languages. Also, understanding some local dialects in some countries.
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 2021 organised 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.
	Audit Team Member 3: ASI1WN4PZW	Successfully completed RSPO SCC Lead Auditor Course (2018) in September 2019, Lead Auditor Refresher Course in September 2022 by Checkmark Training, and subsequently qualified as RSPO SCC Lead Auditor since 2022, with over 10 audits as Lead Auditor.



## 5. Audit Findings & Results

Criterion / Indicator	Audit Findings	Audit Findings (Public Summary)	Results	
<b>Principle 1: Behave Ethically and Transparently</b>				
<b>Criterion 1.1:</b> 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&amp;C are made publicly available and shall include (but are not necessarily limited to):</p> <ul style="list-style-type: none"> <li>• Land titles/user rights (Criterion 2.2);</li> <li>• Occupational health and safety plans (Criterion 4.7);</li> <li>• Plans and impact assessments relating to environmental and social impacts (Criteria 5.1, 6.1, 7.1 and 7.8);</li> <li>• HCV documentation (Criteria 5.2 and 7.3);</li> <li>• Pollution prevention and reduction plans (Criterion 5.6);</li> <li>• Details of complaints and grievances (Criterion 6.3);</li> <li>• Negotiation procedures (Criterion 6.4);</li> <li>• Continual improvement plans (Criterion 8.1);</li> </ul>		<p>Presco PLC maintains a list of management documents publicly available on its corporate website (<a href="https://www.presco-plc.com/downloads">https://www.presco-plc.com/downloads</a>). Furthermore, the management document including Polices have been compiled into a Handbook captioned Presco Community HandBook and shared with all host communities. This was confirmed during the audit stakeholder consultation with host communities.. The HandBook as seen and reviewed contains most of the public available document. These documents in some can also be found on notices boards (Info Board) mounted in the factory premises as well as in some 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)



	<ul style="list-style-type: none"> <li>Public summary of certification assessment report; Human Rights Policy (Criterion 6.13).</li> </ul>			
1.1.2	Information is provided in appropriate languages and made accessible to relevant stakeholders.		Official language used in Nigeria is the English language and for oral communication, the Pigin is used. Hence all management documents are written in English. For communication purposes, both English and Pigin is used. Bi-annual interative meetings with host communities is conducted where issues are discussed including the companies polices and other management documents. Both the English language and Pigin is used for communication in all meetings as confirmed by the host communities during the audit stakeholder meetings.	<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)
1.1.3 (C)	Records of requests for information and responses shall be maintained.		Presco PLC maintains Communication Logbook (MS Excel) referenced PRE-CR-515\CRO-REC-01. The logbook is used to records all information request from stakeholders. Review of the logbook for the year under review, did not come across any request for information from any stakeholder apart from request for community development project which are also	<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>captured in the logbook.</p> <p>Presco has in place dedicated department in-charge of social issues headed by the Relations Manager (RM) and assisted by a team of Sociologists as Community Relation Officers (CROs). The office is responsible for receiving and responding to all request for information. Request are responded within 4 weeks' time frame as captured in the External Communication Procedure – PRE-CR-515\CRO-SOP-02, dated 20/05/2024 V04.</p>	
1.1.4 (C)	<p>Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.</p>		<p>Presco PLC maintains SOP for consultation and communication captioned External Communication Procedure – PRE-CR-515\CRO-SOP-02, reviewed on 25/05/2024 V04. As captured in 1.1.1 above, the procedure is part of management documents publicly available to the communities. The procedure is also discussed during the quarterly meetings with host communities.</p> <p>Interview with some of the host communities during the audit stakeholder meeting confirmed their</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>awareness of the procedure. They also mentioned the Social team as their contact for any information or consultation they may have. They made reference to some consultations they have had with the company mainly on their community development which are catalogue in the Social Action Plan as sighted. A sociologist and Manager (Relations) JDs Ref PRE-HR-090\HR-FM-15 version 02 has been made available and reviewed dated on 23/05/23 and 22/08/24 respectively.</p>	
1.1.5	<p>There is a current list of contact and details of stakeholders and their nominated representatives.</p>		<p>Presco PLC maintains a list of all relevant stakeholders and partners with their nominated representatives referenced PRE-STAK-505\ADM-LI-01 V11 last updated 13 06 2025. The list has been segmented into; 1. Traditional rulers, 2. Host communities, 3. Worker's representatives, 4. Corporate agencies/committees, 5. NGOs, and 6. Securities. Each stakeholder has nominated representative and contact details assigned.</p> <p>The list was made available to the audit team for selection of some relevant stakeholders for consultation</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>





			as part of this ASA3	
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<b>Criterion 1.2:</b> 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.		<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>Presco PLC has in place a written policy, titled 'Code of Conduct and Ethics for Presco PLC'.</p> <p>The policy notes that Presco PLC is committed to conducting business in an ethical and legal manners throughout its operations. The policy further establishes that, Presco PLC conducts its business with the highest standard of integrity, and in accordance with all applicable laws, rules and regulations. Hence, officials are expected to deal fairly and honesty with each other as well as with agents, vendors, customers and other third parties. Also, the company maintains a copy of Siat code of business conduct signed by the Managing Director and the Chairman of Siat Group, dated December, 2017, which had it that the group and its subsidiaries are committed to conducting all business, operations and transactions ethically as promoted by the United Nations, by promoting transparency, and complying with all applicable laws and regulations; ensuring that all actions are conducted with integrity and transparency in accordance with its values; prevent corruption, bribery and fraudulent use of</p>	



			<p>funds and resources; avoiding situations involving actual or potential conflict of interest, so that even the slightest doubt of integrity is not raised; taking care all confidential information is used for company business purpose only. The two documents were presented for review during the audits confirmed this conclusion.</p> <p>A whistleblowing policy is in place.</p> <p>Although Presco PLC has Code of Conduct and Ethic titled “Code of Conduct and Ethic for Presco PLC” which shall be reviewed as deemed necessary but not later than every two years.</p> <p>However, the company failed to adhere to the stated timeline for the policy review in the last four years post-expiration of the supposed next review (expected to have happened in 2020). A review of the policy presented during the audit established that the policy was last reviewed on 13th April, 2018.</p>	
1.2.2	A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.		<p>Presco has several mechanisms to monitor compliance and implementation of its Code of Conduct and Ethics. Suggestion box for compliance and functioning mobile number are available.</p> <p>Internal monitoring checklist dated on May, 2025 were reviewed.</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 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.

**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.		Presco PLC maintains a stakeholders' list which contains details of all third-party contractors, host communities, suppliers, service providers, transporters, state government agencies and regulators (referenced PRE-STAK-505 \ ADM-LI-01) Version 11, dated 22/02/2017, last reviewed on 13/06/2025. The list contains 24 third-party haulage contractors.  There are also contractors providing transport services by carrying the workers to and from the sites (i.e., from muster grounds in the four estates to the fields/plantations).	<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>However, Presco PLC does not have labor contractors. All workers and staff of the company are being employed directly. Interview with the workers and staff in the four estates confirmed there were no outsourced workers in the company's employments.</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>There are evidences that Presco PLC has contractual agreements with all its contractors, as reviewed during the audit. Samples of copies of the contracts sighted and reviewed include:</p> <ul style="list-style-type: none"> <li>i. Contractual agreement between Presco PLC and Asahi Global, dated 14<sup>th</sup> March, 2025.</li> <li>ii. Contractual agreement between Presco PLC and Haihude Oil and Gas, dated 13<sup>th</sup> March, 2025.</li> <li>iii. Contractual agreement between Presco PLC and Charly Oges Ventures, dated 10<sup>th</sup> March, 2025.</li> <li>iv. Evidence of permits issued to Clestel Global Service for lifting spent all, issued by the Edo State Ministry of Environment and Sustainability, dated 3<sup>rd</sup> September, 2025 and agreement March, 2024 and the contract between the Contractor and Presco PLC made on 7<sup>th</sup> February, 2025.</li> <li>v. Contract agreement between Presco</li> </ul>	<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>PLC and Charles Ibe for the evacuation of solid wastes, dated 5<sup>th</sup> February, 2025.</p> <p>vi. Contract agreement between Presco PLC and Bob Douglass Resources Enterprises for evacuation of dry sludge cake from effluent pond, dated 7<sup>th</sup> February, 2025.</p> <p>All contracts are valid for a period of one year, and renewable upon satisfactory performance.</p> <p>The contractual agreements required the contractors to have valid evidences of compliances to Federal, State and Local Government laws and regulations, as well as international laws ratified by the Government of Federal Republic of Nigeria.</p>	
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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>There are evidences that Presco PLC has contractual agreements with all its contractors, as mentioned in 2.2.3 above. For example, copies of the following contractual agreements were sighted and reviewed during the audit:</p> <ul style="list-style-type: none"> <li>i. Evidence of contractual agreement between Presco PLC and Asahi Global, dated 14<sup>th</sup> March, 2025.</li> <li>ii. Evidence of contractual agreement between Presco PLC and Haihude Oil and Gas, dated 13<sup>th</sup> March, 2025.</li> <li>iii. Evidence of contractual agreement between Presco PLC and Charly Oges Ventures, dated 10<sup>th</sup> March, 2025.</li> </ul> <p>A review of the contract agreements between Presco PLC and the third-party contractors established that each contract contain clauses disallowing child, forced and trafficked labor within Presco PLC's operations, and by the contractors. Meanwhile, the company does not outsourced labor, and the transport services in Nigeria is only permitted by people aged above 18 years, as driving licenses are not issued to any person aged below 18 years.</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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<b>Criterion 2.3:</b> 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"> <li>● Information on geo-location of FFB origins</li> <li>● Proof of the ownership status or the right/claim to the land by the grower/ smallholder</li> <li>● Where applicable, valid planting/ operating/ trading license, or is part of a cooperative which allows the buying and selling of FFB</li> </ul>		Not applicable. All FFB processed by the company are sourced from own four plantations.	<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)
2.3.2	For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator 2.3.1.  PROCEDURAL NOTE: For Implementation Procedure for 2.3.2 refer to Annex 4.		Not applicable. All FFB processed by the company are sourced from own four plantations.	<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 3: Optimise productivity, efficiency, positive impacts and resilience**


<b>Criterion 3.1:</b> 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 <input type="checkbox"/> oped business case for Scheme Smallholders.		PRESCO has a documented business plan titled PRESCO Strategic Business Plan 2025 -2029 which is part of the SIAT Group Strategic Business Plan covering the period 2025-2039. This is a revision of the company's 2023 -2030 plan. This revision was still in progress during the audit. The plan includes the minimum content requirement of this standard.	<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)
3.1.2	An annual replanting programme projected for a minimum of five years, is available.		PRESCO has annual replanting programme for its Obaretin and Cowan estates. There was the five-year programme for 1) Obaretin 2025 to 2028 of 2,620 ha. Cowan 2025 to 2029 of 1,048 ha. The current plan is a revision of the previous plan. Progress of implementation is monitored and reported. Records were available and sighted during the audit.	<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)



3.1.3	<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> <ul style="list-style-type: none"> <li>Results of internal audits</li> <li>Customer feedback</li> <li>Process performance and product conformity</li> <li>Status of preventive and corrective actions</li> <li>Follow-up actions from management reviews</li> <li>Changes that could affect the management system</li> <li>Recommendations for improvement</li> </ul>		<p>PRESCO carried out annual Management review meeting. Records of minutes of the last management meeting which took place on 12/06/2025</p> <p>The minutes were reviewed to evaluate conformance against this RSPO indicator requirements. The minutes include signed attendance list by 18 participants. The minutes is signed by the chairman and the RSPO Team Leader.</p> <p>The agenda items included the agenda items required by this standard.</p> <p>The output from the meeting is implemented. For under the output, action for implementation are detailed to include the timelines and responsibilities.</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 3.2:**  
 The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.



<p>3.2.1 (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> <ul style="list-style-type: none"> <li>i. Optimising the yield of the supply base.</li> <li>ii. Reduction in use of pesticides (Criterion 7.2)</li> <li>iii. Environmental impacts (Criteria 3.4, 7.6 and 7.7)</li> <li>iv. Waste reduction (Criterion 7.3)</li> <li>v. Pollution and greenhouse gas (GHG) emissions (Criterion 7.10)</li> <li>vi. Impacts on communities, workers and smallholders (Principle 6)</li> <li>vii. Integrated management of HCV-HCS, peatland and other conservation areas (Criteria 7.7 and 7.12)</li> </ul>		<p>PRESCO implements action plan for continuous improvement based on the opportunities, the social and environmental impact of its operations. The plan includes various monitoring themes including elements required by this standard.</p> <p>These action plan includes indicators (mostly descriptive) for monitoring. Responsibilities are defined in all the plans and monitoring is done by responsible people and is reported and coordinated by the HSE.</p> <p>Records of monitoring are maintained, and samples were sighted as recorded in relevant sections of this report.</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>3.2.2</p>	<p>As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template.</p>		<p>PRESCO submitted its annual report for 2024 using the RSPO metrics template as part of its continual improvement monitoring. The HSE Manager who is responsible for completing the Metrics template made the completed template available to the audit team for review. Data presented in the template were verified to their sources of information.</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>



<b>Criterion 3.3:</b> 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.		<p>Presco PLC has documented standard operating procedures (SOPs) to guide its operations and activities in the plantations and at the POM. The procedures are all written in English language, which is the official language in Nigeria, they are dated and approved by management. The SOPs are categorized into Agric. SOPs, Mill SOPs and others. Copies of latest versions of the SOPs were available onsite and were reviewed during the audit.</p> <p>All the SOP are approved by the Chief Operating Officer (COO) and dated. These SOPs are being implemented, as presented in various sections of this report. Interviews with the workers at K14.4-K15.2 and G13.3-G13.4 in Ologbo Estate; K8.2, K8.3, J8.4, J8.3 in Ato Estates; F-5.1 at Obaretin Estate; established that workers are aware of the SOPs relating to their field operations. Copies of the SOPs are being made available to workers at their respective departments and units. Trainings have also been given to workers on the implementation of the SOPs. For example:</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"> <li>i. SOP training on harvesting conducted on 25/01/2025 with 66 harvesters in attendance.</li> <li>ii. SOP training on FFB collections from the field conducted on 12/06/2025 with 28 people in attendance.</li> <li>iii. SOP training on fertilizer application conducted on 12/05/2025 with 38 workers in attendance.</li> <li>iv. SOP training on fruit picking conducted on 25/01/2025 with 35 fruit pickers in attendance.</li> <li>v. SOP training on ring weeding conducted on 12/06/2025 with 49 workers in attendance.</li> </ul> <p>Interview with the workers at Ato, Ologbo and Obaretin estates confirmed that they have received the respective trainings.</p>	
3.3.2	A mechanism to check consistent implementation of procedures is in place.	i.	<p>Presco PLC has mechanism in place to check consistent implementations of all SOPs, including field checks, internal audits, inspections of field workers during field activities in the four plantations. Evidences of daily monitoring by supervisors and line managers were presented for review during the audit. For example:</p> <ul style="list-style-type: none"> <li>i. Checks report for eye wash at the workshop, chemical storage area, lubricant storage area, refinery chemical mixing area, nursery office area, nursery chemical storage room in</li> </ul>	<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>Obaretin Estate, carried out on 23/10/2024.</p> <p>ii. Checks report for eye wash at the workshop, chemical storage area, lubricant storage area, refinery chemical mixing area, nursery office area, nursery chemical storage room in Obaretin Estate, carried out on 12/09/2024.</p> <p>iii. Direct supervision and monitoring using monitoring sheets for specific operations. For example, field inspections on workers with code numbers 6286, 6580 and 6385 at Fields F13.1- F13.2 and Fields E13.4-13.3 conducted 18/1/2025 and 20/1/2025 for staking of palm fronds, where poor stacking was noticed, and the harvesters were issued first warning.</p> <p>iv. The company also carries out direct monitoring of good work in compliance with the SOPs. For example, monitoring was carried out on 10/4/2025 to inspect supervisors' performance in the field, at Fields E12.1-E13.4 where workers with code numbers 8769, 0551, 3711 and 4958 were inspected by the HSE officer and found to be satisfactory.</p> <p>In addition, there were evidences of trainings of workers on the appropriate implementation of the SOPs with samples of all SOPs also pasted on the notice boards at muster points (all written in English Language which is the official language of communication within Nigeria)</p>	
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			<p>for workers to be constantly reminded of the right and appropriate ways to carry out their assigned tasks. For examples,</p> <ul style="list-style-type: none"> <li>i. Record of training on SOP for harvesting and pruning operations on 13/2/2025 with 35 harvesters in attendance.</li> <li>ii. Record of training on SOP for chemical woodies eradication conducted on 15/04/2025 with 69 workers in attendance.</li> <li>iii. Record of training on SOP for Chemical Grass Eradication conducted on 28/5/2025 with 61 workers in attendance.</li> <li>iv. Record of training on SOP for chemical ring weeding conducted on 5/5/2025 with sprayers in attendance. The material used for the trainings were also sighted and reviewed during the audit.</li> </ul>	
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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		Review of yearly planting records, interviews with the Ato (formerly Sakponba), Ologbo, Cowan and Obaretin Project and Estate Managers and direct observation during field visits established	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity
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	<p>including the impacts of any smallholder/outgrower scheme, is documented.</p>		<p>that there has not been any new planting since 2023 planting carried out at Ato (Sakponba) Estate, including the planting of 717 ha in 2017; 3,236 ha in 2018, 164 ha in 2020, 1,767 ha in 2022 and 2,026 ha in 2023.</p> <p>The company has evidences of ESIA's for Obaretin, Sakponba, Cowan and Ologbo Estates. Documents sighted and reviewed included the EIA reports for Obaretin and Cowan Estates captioned "Environmental Impact Assessment of Proposed Expansion and Development of Oil Palm Estates at Obaretin and Ologbo in Edo State and Cowan in Delta State, and Expansion of Factory at Obaretin Estate, Final report, dated May, 2004"; "Final Environmental Impact Assessment (EIA) Report For The Proposed Ologbo Plantation New Extension Project at Ikpoba-Okha LGA, Edo State, dated 2016"; "Social Impact Ssessment (SIA) of Ologbo Estate at Ikpoba-Okha Local Government Area, Edo State, Nigeria, dated August 2017"; "Social Impact Assessment (SIA) of the Obaretin Estate at Ikpoba-Okha Local Government Area, Edo State, Nigeria, dated August 2017"; "Environmental and Social Impact Assessment (ESIA) of the Proposed Sakponba Oil Palm and Rubber Plantation Development Project at Orhionmwon Local Government Area, Edo State, Nigeria', which was dated March, 2017".</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>All the ESIA's have been conducted by an accredited organization (FDS), a group of environmental consultants. The environmental impacts identified are described in sections of the EIA reports.</p> <p>The ESIA have been undertaken based on the scope of company's operations for oil palm and rubber production.</p> <p>There are evidences that all the ESIA's have been undertaken in participatory manners, as records of community consultations with Orogho, Owuo, Obagie, Obanakhoro, Iwevbo, Ugbigun, Ekigbe, Ajagbodudu, Oghareki, Agbonmoba, Ekosa, Owannoba, Obayantor II, Obagie-Nokenkporo and Uroho, were presented for review during the audit, as contained in Sakponba, Obaretin/Cowan ESIA reports. In addition, there were evidence that Federal Ministry of Environment, Edo State Ministry of Environment, Delta State Ministry of Environment, Environmental and Social NGOs (Nigerian Conservation Foundation, NCF; Palm Oil Producers' Association of Nigeria, POPAN), Ikpoba-Okha and Etiope West Local Government Councils, other relevant State Government Agencies were also consulted.</p> <p>The audit confirmed that Presco PLC has no scheme smallholders/outgrowers. However, a total of 197 ha is proposed for planting under Smallholder Scheme in the future at Ato (Sakponba) Estate, as captured in "Years of Planting Map".</p>	
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			<p>The company has an environmental management and monitoring plan in place, titled “EIA Management and Social Management System (PRE-PLAN-490\HSE-PLA-01), last reviewed on 15/01/2025. Section 3 of the plan centres on Environmental Monitoring, including the overall waste management plan, such as domestic wastes. It contains all potential impacts, mitigation actions and monitoring of mitigation and the impacts, as well as responsible persons.</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>	i.	<p>The company has an environmental management and monitoring plan in place, titled “EIA Management and Social Management System (PRE-PLAN-490\HSE-PLA-01), last reviewed on 15/01/2025. Section 3 of the plan centres on Environmental Monitoring, including the overall waste management plan, such as domestic wastes. It contains all potential impacts, mitigation actions and monitoring of mitigation and the impacts, as well as responsible persons. There are evidences that the plan was developed with the participations of the affected stakeholders, including host communities in the four estates including Cowan in Delta State, the Ministries of Environment in Edo and Delta States, Plantation Owners Forum of Nigeria</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>(POFON), National Environmental Standards and Regulations Enforcement Agency (NESREA).</p> <p>The plan is being implemented, as contained in Table 3.3 of the reviewed plan (PRE-PLAN-490\HSE-PLA-01) last reviewed on 15/01/2025. As detailed in the documents, each of the negative impacts has mitigation plan implemented. For example:</p> <ul style="list-style-type: none"> <li>i. Water/land pollution from plantation maintenance is mitigated by creating buffer zone of about 150 m along riverbanks.</li> <li>ii. Particulate emissions to the atmosphere from all point operation sources are mitigated by installing appropriate cheap equipment e.g., collector/scrubber/filter precipitator to remove grit, unburnt carbon, fibres, dust and fume and other particulates from flue gas before emission from stack of boilers.</li> <li>iii. Excavated soil disposal is mitigated by efficient and constant removal from site.</li> <li>iv. Siltation of river is mitigated by creation of buffer zone of about 100 m along the riverbanks. Solid wastes from the factory (fibre, nut, shells) are to be mitigated by using as fuel in boilers.</li> <li>v. Fire hazard in plantation is mitigated by clearing the plantation boundaries of dry</li> </ul>	
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			<p>leaves, especially during the dry season, done monthly during dry season.</p> <p>vi. Water quality and other aquatic impacts are mitigated by ensuring effluent treatment before discharging into the environment, and this is done continuously. Soil erosion from clearing site of vegetation is mitigated.</p> <p>vii. Occupational health and safety is ++mitigated by ensuring good house-keeping (evidence of good house-keeping), done continuously.</p> <p>viii. Pollution from control of oil palm disease and pests is mitigated by observation and detection of high level or concentration of insects in nursery and plantation, and this is done continuously.</p> <p>Evidences of participations of the affected and interested stakeholders in the environmental and social management (ESMP) review were also presented for review during the audit.</p>	
3.4.3 (C)	The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.		The company has an environmental management and monitoring plan in place, titled "EIA Management and Social Management System (PRE-PLAN-490\HSE-PLA-01), last reviewed on 15/01/2025. Section 3 of the plan centres on Environmental Monitoring, including the overall waste management plan, such as domestic wastes. It contains all potential	<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>impacts, mitigation actions and monitoring of mitigation and the impacts, as well as responsible persons. There are evidences that the plan was developed with the participations of the affected stakeholders, including host communities in the four estates including Cowan in Delta State, the Ministries of Environment in Edo and Delta States, Plantation Owners Forum of Nigeria (POFON), National Environmental Standards and Regulations Enforcement Agency (NESREA).</p> <p>The plan is being implemented, as contained in Table 3.3 of the reviewed plan (PRE-PLAN-490\HSE-PLA-01) last reviewed on 15/01/2025. As detailed in the documents, each of the negative impacts has mitigation plan implemented.</p>	
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<b>Criterion 3.5:</b> A system for managing human resources is in place.				
3.5.1	Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives.		<p>Presco PLC maintains standardized SOPs governing key HR processes including recruitment, promotion, retirement, termination, and staff appraisal. These SOPs last revised in August 2016 remain unchanged since the previous audit and include specific provisions against discriminatory practices in recruitment, aligned with Nigerian legislation (labour law 2004). The procedures are actively communicated to the workforce via structured trainings, daily muster sessions, induction programs, and postings on notice boards and the company website. Verified sensitization activities took place across Obaretin, Ologbo, ATO, and Cowan estates between March and May 2025. Communication is conducted in English and Pidgin to ensure clarity and inclusivity for all worker groups</p> <p><b>Nonconformity</b></p> <p>During the audit visit at Cowan Estate, instances were identified that breach Presco PLC’s zero-tolerance Alcohol and Drug Policy, despite this being formally communicated during employee induction which form part of the recruitment</p>	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>procedure. Specifically, newly recruited field workers were found in possession and use of prohibited substances at designated housing areas.</p> <p>See NC # ....</p>	
3.5.2	Employment procedures are implemented and records are maintained.	a.	<p>Presco PLC's employment procedures have been properly documented at the Human Resources Office. A review of sampled records confirmed full compliance across recruitment, retirement, resignation, and promotion processes.</p> <p>For recruitment, documentation for positions such as Health, Safety and Environment (HSE) Officer and driver included job advertisements, candidate selection records, aptitude test results, scoring sheets, pre-employment medical exams, induction protocols, and signed employment contracts.</p> <p>Retirement procedures, whether voluntary or compulsory, followed the company's Standard Operating Procedures and conditions of service. Voluntary retirement requires a formal letter from the employee, after which management processes all entitlements. Compulsory retirement at age 55 is initiated by the company with a three-month notice, followed by benefit settlement. Reviewed cases demonstrated proper adherence.</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>Resignation is employee-led. Upon submission of a resignation letter, HR issues an acceptance letter and calculates benefits based on service conditions. Reviewed samples showed compliance with policy.</p> <p>Promotion records indicated that 142 employees were promoted based on performance appraisals covering the years 2021 to 2024. Reviewed promotion letters confirmed procedural consistency and alignment with appraisal outcomes.</p>	
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**Criterion 3.6:**

**An occupational health and safety (H&S) plan is documented, effectively communicated and implemented.**

3.6.1 (C)	All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.		<p>PRESCO as a subsidiary of the SIAT group follows the SIAT Group occupational health and safety policy of August 2018.</p> <p>The company has a documented Risk Assessment procedures</p> <p>The latest risk assessment report titled "occupational risks management Last Updated: 16th of April 2025 was available and reviewed to evaluation its coverage for all relevant operations and was</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>confirmed to be in conformance.</p> <p>The assessment report also has mitigation actions for identified risks for each specific operation. There is a PPE matrix for each department and PPE Distribution records</p> <p>Review of the risk assessment report and interview with workers confirmed that the Risk assessment plan is updated</p> <p>Precautions attached to products and tools are also properly observed. theirs and records maintained.</p> <p>The company's OHS plan includes Key Performance Indicators (KPIs) target for key health and safety parameters which are monitored and reported.</p> <p>Interview with harvesters, pesticide applicators slashers, in the plantation and electricians, boiler attendants in the mill and the workshops among other workers confirmed that, they are aware of the risks associated with their jobs and activities.</p>	
3.6.2 (C)	The effectiveness of the H&S plan to address health and safety risks to people is monitored		<p>PRESCO monitored the effectiveness of the implementation of its H&amp;S plan to address the health and safety risks to people. Following from the risk assessment, it has developed KPIs for each with targets set for each parameter</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity

			<p>including those for H&amp;S. The document HSE KPI Monitoring Statistics was available and consulted during the audit.</p> <p>Effectiveness of the H&amp;S plan is monitored through weekly inspection by the HSE, Checklist for routine inspection for the various HSE parameters, includes the identification of non-conformities and timebound action plans developed to close them. Supervisors and HSE representatives also monitor the activities of workers in the performance of their duties, correct or sanction for nonconformance with the H&amp;S procedures in accordance with the HSE sanctioning SOP.</p> <p>Records of monitoring were available and consulted during the audit.</p> <p>Feedback from workers are also received using various approaches.</p> <p>Direct observation of harvesters in G13.3-G13.4 in Ologbo, pesticide applicators deployed to do slashing at: J14.2w among other worksites in the plantations at all the estates visited, in the mill among other place found that to the large extent workers aimed at using appropriate PPEs. See findings in 6.7.3</p>	<input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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<b>Criterion 3.7:</b> All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.				
3.7.1 (C)	<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&amp;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"> <li>- the health and environmental risks of pesticide exposure;</li> <li>- recognition of acute and long-term exposure symptoms including the most vulnerable groups (e.g. young workers, pregnant women);</li> <li>- International and national instruments or regulations that protect workers' health;</li> <li>- Productivity and best management practice;</li> <li>- relevant SOPs.</li> </ul>		<p>Sighted training plan for 2025 captioned Staff Training &amp; Dev. Plan 2025 dated on 10/01/25 Ref PRE-H&amp;S-080\HSE-PLA01.</p> <p>The plan is being implemented. As reviewed, all trainings slated for January-May/June have been executed.</p> <p>For example and not limited to:</p> <ul style="list-style-type: none"> <li>- Training on Safety in Heavy Equipment Lifting, dated 13 06 25 at Ologbo estate.</li> <li>- Training on HR &amp; HSE policies, dated 04 05 25 at Ologbo estate.</li> <li>- Training on waste management, dated 19 02 25 at Ologbo estate.</li> <li>- Training on conservation area, dated 26 03 25 at Cowan estate.</li> <li>- Training on past management, dated 16 04 25 at Cowan estate.</li> <li>- Training on chemical handling, dated 14 02 25 at Cowan estate.</li> <li>- Training on chemical house, PPE usage, Good housekeeping, dated 17 06 25 at</li> </ul>	<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)

			Obaretin estate.	
3.7.2	Records of training are maintained, where appropriate on an individual basis.		<p>Presco PLC maintains a filing system as evidence of trainings conducted. Attendance lists for all trainings are kept as registers for all trainees likewise the evaluation sheet. For all trainings conducted, training attendance were sighted for all.</p> <p>For example and not limited to:</p> <ul style="list-style-type: none"> <li>- Training on Safety in Heavy Equipment Lifting, dated 13 06 25 at Ologbo estate.</li> <li>- Training on HR &amp; HSE policies, dated 04 05 25 at Ologbo estate.</li> </ul>	<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"> <li>- Training on waste management, dated 19 02 25 at Ologbo estate.</li> <li>- Training on conservation area, dated 26 03 25 at Cowan estate.</li> <li>- Training on past management, dated 16 04 25 at Cowan estate.</li> <li>- Training on chemical handling, dated 14 02 25 at Cowan estate.</li> <li>- Training on chemical house, PPE usage, Good housekeeping, dated 17 06 25 at Obaretin estate</li> </ul>	
3.7.3	<p>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>	-	<p>Sighted training plan for 2025 captioned Staff Training &amp; Dev. Plan 2025 dated on 10/01/25 Ref PRE-H&amp;S-080\HSE-PLA01.</p> <p>Subsequently Presco PLC has conducted RSPO SCCS Training dated 24/05/2025 - 08-person present covering RSPO applicable standards for all staff carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS) as well new hires. Training covers staff from the weighbridge, production, commercial and refinery.</p> <p>Training material in Power Point Presentation Captioned Introduction to the RSPO Supply Chain Certification Systems – Technical department was sighted. Similarly, the SOPs are used for training.</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>MCC standard was used as well during the training session.</p> <p>Training materials reviewed: Power Point Presentation Captioned Introduction to the RSPO Supply Chain Certification Systems – Technical department was sighted. The production SOPs and as well as the Supply Chain SOPs are also used as per the training materials.</p> <p>Date(s) of training:</p> <ul style="list-style-type: none"> <li>– 24/05/2025 – 08 persons present covering RSPO applicable standards.</li> <li>– 11/06/2025 – 05 participants (Operation and Factory)</li> <li>– 16/06/2025 – 10 participants (Weighbridge clerks)</li> <li>– 24/05/25 – 08 participants (Sales, production, quality and packaging)</li> </ul>	
<b>Criterion 3.8:</b>				
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&amp;C, or against a Group Certification Scheme</p>		<p>Not applicable as Presco PLC POM is MB certified.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity

	<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><input type="checkbox"/> Opportunity for Improvement  <input type="checkbox"/> Not Applicable (justification required)</p>
<p>3.8.2</p>	<p>Mass balance Module  A mill is deemed to be MB is the mill process FFB from both RSPO certified and uncertified plantations/estates. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3<sup>rd</sup> party certified supply base.</p>		<p>As captured in Presco PLC RSPO Supply Chain Procedure (referenced PRE-TRAC-375\MIL-SOP-01) Version 09, last reviewed on 30/05/2025, the company is implementing the supply chain model Mass Balance as certified to. Presco PLC POM is sourcing all FFBs from own plantations (Ologbo, Cowan, Obaretin and Sakpogba). However, Ologbo is excluded from the current certification as it is undergoing RSPO sanction for non-compliance land clearing prior to HCV assessment. Hence, Presco is mixing certified fruits from its certified estates (Cowan, Obaretin and Sakpogba) with uncertified fruits from Ologbo under the MB model.</p> <p>All FFBs coming into the mill arrive with gate pass issued from each plantation, indicating the origin of the FFBs, to ensure that the company is able to track the origin</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>



			and legality of all FFBs. The gate passes are submitted at the weighbridge, where the quantities of the FFBs are ascertained and being recorded accordingly. FFBs are then transported on to the ramp, where the milling processes begin.	
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.		<p>Reviewed Presco PLC Budget Plan for 2025/2026. The plan shows that for the next license period (2025/26), Presco PLC POM has projected to produce as per below:</p> <ul style="list-style-type: none"> <li>- FFB – 691,694MT</li> <li>- CSPO – 166,006.56MT</li> <li>- CSPK – 34,584.7MT</li> <li>- OER – 24 %</li> <li>- PKER – 5.0 %</li> </ul> <p>Reviewed Presco PLC RSO Mass Balance, actual production for the period ending 30/06/2025 as reported in mill detail above are:</p> <ol style="list-style-type: none"> <li>1. FFB – 140,102MT</li> <li>2. CSPO – 33,607 MT</li> <li>3. CSPK – 5,884.28 MT</li> <li>4. OER – 23.98%</li> <li>5. PKER – 4.2%</li> </ol>	<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		Presco PLC POM is registered on RSPO RSPO IT Platform with registration number TA25-017164 with current license as	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity



	RSPO IT platform		Active (17-10-2024 - 18-11-2025). Presco PLC POM have not registered any transactions in Prisma as there has not been any claims made for the year under review. Reviewed of Presco PLC POM Prisma account established compliance. With the except of allocating its certified CPO volume to credit in Prisma	<input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
3.8.5	<p>Documented Procedures</p> <p>The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following:</p> <p>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 of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate</p>		<p>Presco PLC has in place documented procedures covering its Supply Chain Certification Systems, titled Presco PLC RSPO Supply Chain SOP (referenced PRE-MNL-375\SCCS-MNL-01) Version 09, reviewed 30/05/2025. In addition, there are documented procedures for other elements of the SCCS including:</p> <ul style="list-style-type: none"> <li>- PRE-TRAC-375\REF-SOP-01 _RSPO Supply Chain SOP Mass Balance;</li> <li>- PRE-LEAD-030\HSE-SOP-01-SOP-08 _Responsibilities RSPO SCCS;</li> <li>- PRE-TS-190\REF-SOP-03_Conversion Rate;</li> <li>- PRE-PUR-110\HSE-SOP-01_Approving suppliers and transporters &amp; handling non-conforming products.</li> <li>- PRE-CR-515 \CRO-SOP-10_Stakeholder Engagement.</li> </ul>	<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>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>		<ul style="list-style-type: none"> <li>- PRE-DOC-060\FS-SOP-01_Control of documents.</li> <li>- PRE-ACC-460\HSE-SOP-01_Internal Audit RSPO SCCS;</li> <li>- PRE-PERF-465\HSE-SOP-01_Management Review SCCS;</li> <li>- PRE-QC-425\QC-SOP-14_End Products Trucks (Internal and outsourced) Reception and Control.</li> <li>- PRE-MKT-045\MKT-SOP-01_Complaint Handling.</li> </ul> <p>Presco PLC maintains records and reports in both soft and hard copies. The company uses a centralized ABS ERP system (Agric Business Solution) and the Measurement Intelligence Payload System, which is a sole property of the SIAT SA Group, to manage all information in soft copy form. Other records in hard copies that are being maintained include weighbridge tickets, mill records, Sales invoices, stakeholder complaint (Complaint Log Narration), internal audit records, management review meeting records, training records, etc.</p> <p>Presco PLC has identified roles for the purpose of implementing the supply chain systems. The Factory Manager is the person identified as having the over-all responsibility and authority over the</p>	
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			<p>implementation of Presco PLC supply chain. This is captured in the supply SOP under responsibilities (PRE-LEAD 030 \HSE-SOP-01: Responsibilities RSPO SCCS). Other roles identified according to the SOP and depending on the task performed include:</p> <ul style="list-style-type: none"> <li>- The Group Sustainability Manager - In-charge of Prisma;</li> <li>- The Production Manager – In-charge of the CPO/KCP and all production activities.</li> <li>- Weighbridge clerk – In-charge of verifying the certified status of the raw material for the factory at the weighbridge.</li> <li>- Sales and Marketing Manager – In-charge of sales and marking of all the end products.</li> </ul> <p>Presco PLC is certified to the RSPO MB model, hence there is no contamination since there is no physical separation, except on relevant transaction documents and records.</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</p>		<p>Presco PLC has in place documented procedure for conducting internal audit, titled 'Internal Audit of RSPO Supply Chain Certification Standard' (referenced PRE-ACC-460\HSE-SOP-01) Version 02, last reviewed on 14 06 2024. Internal audit for</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p>



	<p>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 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>the RSPO SCCS shall be carried out annually, as contained in the procedure. Subsequently, the internal audit has been conducted on 19 05 25. The audit was led the Quality Assurance Manager with support from 4 team members who are not the implementers of the requirement at the POM. Review of the Internal audit report was reviewed.</p> <p>Three NCs were raised under SCC scope. There is a NC, corrective and corrective action database. As per review, all NCs have been closed on 21/05/25.</p> <p>The report was subjected to management review with minute of the meeting records sighted. The management review was conducted on 12/06/25 with 19 members present including COO (Chief Operation Officer). Review of the report has addressed all the management review topics as per the indicator requirement.</p>	<p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</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 ill shall have a mechanism in place</p>		<p>Presco PLC POM receives certified FFBs from own plantation ie Obaretin, Cowan and Sakpongba and Non-certified from Ologbo estate which is under RSPO sanction. FFB coming from all plantations arrives with FFB waybill tickets which captures; 1. the document # for traceability, 2. Date of arrival, 3. Division FFB is arriving from, 4. Block harvested, 5.</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>for handling of non-conforming FFB and/or documents.</p>		<p># of bunches, 6. # of loose fruits, 7. Year of planting, 8. Driver's names, 9, truck #. 10. Gross weight and net weight. Sighted and reviewed FFB waybill tickets</p> <p>All FFB from own plantations especially from the certified plantations meet the indicator requirement with all the details captured on the reference document #s mentioned.</p> <p>For the year under review, no overproduction were noted.</p> <p>Presco PLC has in place a procedure for handling non-conforming products captioned 'Approving Suppliers and Transporters &amp; Handling Non-conforming Products' (referenced PRE-PUR-110\HSE-SOP-01) Version 03, last reviewed on 17/06/2020. The procedure details the processes for approval of RSPO certified suppliers and transporters, preventing delivery and reception of non-conforming RSPO certified products, and dealing with such products in the event that they are received. Interview with the responsible persons at the weighbridge could explain the process. For the year under review there has not been any non-conforming product/document.</p>	
3.8.8	Sales and Goods Out		Presco PLC POM has not taken delivery of	<input checked="" type="checkbox"/> Conform



	<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 palm products (for example, delivery notes, shipping documentation and specification documentation):</p> <ul style="list-style-type: none"> <li>a) The name and address of buyer;</li> <li>b) The name and address of the seller</li> <li>c) The leading or shipment/delivery date;</li> <li>d) The date on which the documents were issued;</li> <li>e) RSPO certificate number;</li> <li>f) A description of the product, including the applicable supply chain model (IP or MB or the approved abbreviations);</li> <li>g) The quantity of the products delivered;</li> <li>h) Any related transport documentation</li> <li>i) A unique identification number</li> </ul>		<p>or sold any RSPO certified product for the year under review (CPSO and CSPK). All products are being sold as conventional. In addition, section 7 (Sales and Marketing Process) of the Supply Chain Procedure documents of Presco's Sales and Good out established compliance with the standard indicator. Reviewed also the sales invoice to be issued for all certified sales where such is made. The document, as reviewed by the audit team showed:</p> <ul style="list-style-type: none"> <li>- The name and address of buyer;</li> <li>- The name and address of the seller</li> <li>- Shipment/delivery date;</li> <li>- The date on which the documents were issued;</li> <li>- RSPO certificate number;</li> <li>- A description of the product, including the applicable supply chain model (MB);</li> <li>- The quantity of the products dispatched.</li> <li>- Any related transport documentation.</li> </ul> <p>A unique identification number that is traceable to the products being dispatched.</p>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Major Nonconformity</li> <li><input type="checkbox"/> Minor Nonconformity</li> <li><input type="checkbox"/> Opportunity for Improvement</li> <li><input type="checkbox"/> Not Applicable (justification required)</li> </ul>
3.8.9	<p>Outsourcing Activities</p> <p>(i) The mill shall not outsource its milling activities. In cases where the mill</p>		<p>There is no outsourcing of the milling activities by Presco PLC POM. However, the company does outsource activities for</p>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Conform</li> <li><input type="checkbox"/> Major Nonconformity</li> </ul>



	<p>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"> <li>a) The mill has legal ownership of all input material to be included in outsourced processes</li> <li>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.</li> <li>c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor.</li> <li>d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide</li> </ul>		<p>haulage of its finished product. There is SOP, PRE-PUR-110 \ HSE-SOP-01, version 03, last reviewed on 17/06/2020, titled 'Approving Supplier and Transporters &amp; Handling Non-conforming Products' in place. The Haulage Service Agreement for Finished Product between Presco PLC and all of its Third-Party transporters clearly identifies the ownership of the product with PRESCO PLC as 'The Employer' and the transporter referred to as 'The Contractor' only to transport the goods, which include CPO, kernel oil, RBDO, palm olein, stearin and PFAD. This is also captured in the article 1 of the addendum titled 'Addendum to the Haulage Services Agreement with Presco PLC RSPO Supply Chain System'. Ownership of the product is clearly stated in Article 1 as Presco being the owner while the transporter is only providing transport services. Each of the transport agreement lasts for a duration of one year and can be terminated by either party upon giving 30 days' notice in writing. There are 18 contractors with Presco PLC offering haulage services, and with valid contracts until respective dates in 2023.</p>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Minor Nonconformity</li> <li><input type="checkbox"/> Opportunity for Improvement</li> <li><input type="checkbox"/> Not Applicable (justification required)</li> </ul>
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	relevant access for duly accredited CBs to the respective operations, systems, and all information, when this is announced in advance.			
3.8.10	The mill shall record the names and contact details of all contractors used for the physical handling of RSPO certified oil palm products.		There are no outsourcers physically handling RSPO product. Presco PLC outsourcers are only providing transportation services. List of all transporters are in place which details business and contact details of all 18 transporting companies.	<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)
3.8.11	The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products.		None of the transporters is physically handling RSPO product. No new outsourcers added.	<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)
3.8.12	<b>Record Keeping</b> (i) The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all		Presco PLC has documented procedure in place for records keeping and update, captioned 'Control of documents (referenced PRE-DOC-060\FS-SOP-01) Version 04 of 17/06/2020. The document mentioned a 3-year retention period for all	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity



	<p>aspects of this RSPO Supply Chain Certification Standard requirements.</p> <p>(ii) Retention times for all records and reports shall be a minimum of two (2) years and shall comply with relevant legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock.</p> <p>(iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis.</p> <p>(iv) For Mass Balance Module, the mill:</p> <ol style="list-style-type: none"> <li>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.</li> <li>All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO.</li> <li>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</li> </ol>		<p>records and reports before archiving.</p> <p>Presco PLC keeps both updates of soft and hard copy of records of reports covering all aspects of its supply chain. Evidence sighted include:</p> <ul style="list-style-type: none"> <li>- Weighbridge tickets</li> <li>- Production records</li> <li>- Mass Balance Sheet</li> <li>- ABS ERP/MIP</li> <li>- Sales invoice</li> <li>- Waybill/delivery note</li> <li>- Training</li> <li>- Internal Audit</li> <li>- Management Review</li> </ul> <p>Additionally, the mill has established a Mass Balance Sheet, which demonstrates compliance. There is also the ABS ERP system and MIP systems, which also demonstrates compliance to the indicator of the standard. The mill is implementing the fix inventory accounting system balancing its stocks ie goods in and goods out on monthly basis and quarterly to ensure that stock is not over-drawn. Review of Presco PLC Mass Balance Sheet established compliance. The POM has not made any sales of RSPO product for the year under review.</p>	<p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
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	is allowed to sell short (i.e. product can be sold before it is in stock.)			
3.8.13	<p><b>Extraction rate</b></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>Presco PLC POM as established its extraction rate for crude palm oil (OER) and Palm kernel (KER) in its mass balance sheet as a percentage expression of CPO output over the FFB input.</p> <p>Review of the mass balance sheet showed OER and PKER for the year under review as 23.98% and PER as 4.2%.</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)
3.8.14	<p>Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.</p>		<p>Presco PLC POM updates its extraction daily, monthly and annually as production is made. For the year under review, the last update was done in June 2025 to close the audit year.</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><b>Processing</b></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>Presco PLC POM is MB certified, hence N/A</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	<p><b>Registration of Transactions</b></p> <p>(i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date.</p> <p>(ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform</p>		Presco PLC POM has not made any sales of certified CPO. CSPO produced are sold as conventional with the volume allocated to credit. However, the CSPK produced has been sent to the Crusher as certified and announced as such.	<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><b>Claims</b></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>Presco PLC does not make any general corporate communication claim ie website <a href="https://www.presco-plc.com/">https://www.presco-plc.com/</a>, email signature, calendars etc.</p> <p>The company however intend to make off-product claim on shipping documents by stamping its RSPO Supply Chain model (MB) and its certificate number on invoices, waybill/delivery notes when certifies product are sold. However, till now, no certified product has been sold to make such claim.</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 / Indicator	Audit Findings	Audit Findings (Public Summary)	Results
<b>Principle 4: Respect Community and Human Rights and Deliver Benefits</b>			
<b>Criterion 4.1:</b>			
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.	Presco PLC has a formal Human Rights Policy (Ref: PRE-POL-010\HR-POL-04 Rev. 02) that outlines its commitment to promoting and protecting human rights across its operations. The policy prohibits forced labor, retaliation against complainants, and any form of human rights abuse, applying to all workers, subcontractors, visitors, and host communities. It is communicated through notice boards, muster trainings, and community meetings, and is revised in line with legal developments. The company also aligns with Siat Group's broader human rights standards, which emphasize respect for local customs, protection of whistleblowers, and rejection of intimidation tactics. Field interviews and stakeholder meetings during the audit confirmed that both workers and host communities are aware of the policy, with no reported breaches. Supporting documentation from SOP review meetings held in May 2024 further	<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)



			validated the policy's outreach and implementation.	
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.		Presco PLC has a documented Security Operations SOP (PRE-SECU-540\SEC-SOP-01, Version 02) that governs the conduct and responsibilities of its security personnel. The internal security team focuses on preventing theft and protecting company assets, with any arrests handed over to the police for prosecution. Presco also engages the Nigerian Army and Police for escort services and maintaining law and order, with both maintaining posts onsite. Given the company's location in the Niger-Delta a region known for security risks the presence of these forces is precautionary. Interviews with workers and host communities confirmed that no violence, harassment, or misuse of force has occurred.	<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 4.2: 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>Presco PLC has an established grievance management procedure titled <i>Grievance and Complaints Management</i> (Ref. PRE-CR-515\CRO-SOP-04, Version 4), which outlines the steps for receiving and resolving both verbal and written complaints from employees and community stakeholders. The process allows complainants to consent to the resolution steps and follows a defined internal escalation pathway—from initial redress by the line manager to potential involvement by the HR Unit and ultimately, referral to external authorities if necessary. The employee may be present at each level of the procedure.</p> <p>Additionally, the company maintains a Siat Group-wide SOP (Ref. GR-STAK-505\GSM-SOP-01, Version 01), which enables anonymous reporting through an online form or hotline. Grievance boxes are also made available onsite. All complaints are documented in the company’s register, typically using an Excel spreadsheet.</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>During the reporting period, three external complaints were received and resolved. One ongoing case from 2023 involves the alleged destruction of a privately owned palm plantation. Discussions between Presco’s social team and the complainant are still underway. A site damage assessment has been conducted, but final agreement on compensation is pending. Given the active dialogue and mutual engagement, the issue does not currently amount to a nonconformity.</p>	
4.2.2	<p>Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.</p>		<p>Presco PLC has established clear mechanisms to ensure its grievance resolution procedures are well understood by workers and community stakeholders. Awareness is fostered through regular staff briefings during morning muster, visual postings on estate noticeboards, and structured sensitization during quarterly stakeholder meetings. The Community Handbook further outlines the grievance process, specifying steps from initial reception to final resolution involving the Relations Manager, CEO/COO, and the Social Team. Dedicated grievance and complaint</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>resolution committees are active across all plantations and the mill, facilitating prompt and effective handling of issues. Their mandate includes receiving grievances, maintaining records, representing stakeholder interests, conducting hearings, documenting outcomes, and communicating updates. Importantly, members recuse themselves from cases where conflicts of interest may arise.</p> <p>Interviews during the audit confirmed that the process is widely understood, even among non-literate stakeholders. Until now, no grievance is recorded apart from the compliant captured in 4.2.1 above which negotiation for compensation is ongoing.</p>	
4.2.3	<p>The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.</p>		<p>All grievances are received according to the External Communication Procedure (referenced PRE-CR-515\CRO-SOP-02) Version 04, last reviewed 20/05/2024. The procedure describes all step to be followed in resolving all complaint and keeping all parties informed. Step 4 of the procedure mentioned that; when a decision has been reached, the RM/CRO/Sociologist then</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>communicate to the applicant or issues a written response to the applicant. This response is expected to be made within 30 days of receipt of the grievance (depending on the case). A response will be sent to the applicant along with a duplicate to be acknowledged by the reviewer, where feasible. A response is expected from the applicant concerning agreement with the outcome. Until now, no grievance is recorded apart from the compliant captured in 4.2.2 above which negotiation for compensation is ongoing.</p>	
4.2.4	<p>The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.</p>		<p>Step 8 of the company's SOP for conflict management, captioned 'Conflict Management' (referenced PRE-CR-515\CRO-SOP-05), Version 04, created 18/07/2016 and last reviewed 20/05/2024, state that "If no solution is found, the case is brought to a mediation committee composed of an independent party". It also states that mediator is a person mutually accepted by both parties assigned to make people involved in a conflict come to an agreement. The mediator shall guide the parties toward their own resolution. Interview with the host communities and company representatives</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>



			established that there is no pending conflict or complaint.	
<b>Criterion 4.3:</b> 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.		Presco PLC has an established Corporate Social Responsibility (CSR) Policy guiding its support for host communities, with funding mechanisms clearly defined. Quarterly stakeholder meetings are held to discuss development priorities, and several initiatives have been completed or are in progress. These include road grading, scholarship disbursements, construction of a six-unit classroom block, and installation of high-capacity transformers in two communities among others. Evidence from payment records and project timelines confirms both financial commitment and active engagement with local stakeholders.	<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)

<b>Criterion 4.4:</b> Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.			
4.4.1 (C)	Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior and Informed Consent (FPIC) process. Documents related to the history of land tenure and the actual legal or customary use of the land are available.		<p>There are evidences that Presco PLC has legally acquired all the lands being used for its operations in the four estates (i.e., Ologbo, Cowan, Ato – formerly Sakponba and Obaretin Estates). The land titles (Certificates of Occupancy, C of O) for the four estates were made available to the audit team for review during the audit. Presco PLC has not made new acquisition since attaining certification, except the newly-included Ologbo Estate (but not new acquisition), whose land title (C of O) has been obtained since 16<sup>th</sup> May, 2016.</p> <p>The company has valid documents showing legal ownerships of Cowan, Obaretin, Ologbo and Ato (Sakponba) Estates, as detailed below:</p> <ol style="list-style-type: none"> <li>1. Certificate of Occupancy issued on 5th February 2013, for the parcel of lands totalling 9,794 ha and 4,503 ha for Sakponba Estate, granted for a term of 25 years, with an annual ground rent payment of ₦5,172,690.97.</li> <li>2. Certificate of Occupancy DTSR20193 for Cowan Estate, issued on 20th June, 2017 for the land parcels in Area A (1,414.947 ha) and Area B (1,324.322 ha), granted for 99 years. In addition,</li> </ol>



			<p>there is a lease agreement with the Cowan Estate host communities, especially the Omateye Family which necessitates the company to pay them royalty annually.</p> <p>3. Certificate of Occupancy EDSR17595 for Obaretin Estate, issued on 19th August, 2013.</p> <p>A total ground rents and land-use charges of ₦224,990,026.13 (Two hundred Twenty-Four Million Nine Hundred and Ninety Thousand Twenty-Six Naira and Thirteen Kobo) has been paid for land-use charge and ground rents for all land where Presco PLC operates for the period under review.</p> <p>4. Certificate of Occupancy EDL 38445 for Ologbo Estate issued on 16<sup>th</sup> May, 2016 covering 13,545 ha of land. A total annual ground rent and land-use charge of ₦14,214,956.66 is to be paid yearly.</p> <p>Interview with the host communities and Edo State Geographic Information system (Edo GIS, an agency in-charge of land administration) established that there were no any other claims to all land within Presco PLC Operation.</p> <p>The company has documents showing the history of lands in the four concessions which were reviewed during the audit.</p>	
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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>All lands being used for Presco PLC have been legally acquired with proofs of ownerships (i.e., their respective land titles) acquired from Edo and Delta State Governments. Reviewed copy of consent on Sakponba Estate titled: Declaration of Consent by Communities Around the Proposed Sakponba Estate, Orhionmwon Local Government Area of Edo State” by the host communities was presented to and reviewed by the audit team. It states that: I, HRH, Enogie of Orogho Dukedom for and on behalf of the people of Orogho, Owuo, Obanakhoro, Iwebvo, Ubigun, Ekigbe and Obagie-Nunuamen having been informed by Presco PLC that a parcel of land at Orogho/Obagie Village, Orhionmwon Local Government Area of Edo State, measuring 14,436.823 hectares has been transferred to Presco PLC by His Royal Majesty, Omo N’oba N’edo Uku-Akpolopolo, Oba Erediauwa for the development of Oil Palm and Rubber plantations hereby convey the acceptance and consent of the entire Orogho Dukedom of the proposed project for the development of sustainable oil palm and rubber</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>production.</p> <p>This acceptance follows our review of the proposed project, and several discussions held relating to the proposed project including the HCV Assessment consultations, Environmental and Social Impact Assessments of the project. I therefore, on behalf of the Odionweres and people of the above listed communities here under append my signature, in the understanding that:</p> <ul style="list-style-type: none"> <li>i. Presco will continue to support the community in line with her corporate social responsibility (CSR) policy, and all other standards related to oil palm development such as Roundtable on Sustainable Palm Oil (RSPO).</li> <li>ii. In the event that this obligation is not fulfilled, the Grievance and Complaint Management, and Conflict management procedures will be followed to settle any grievances and conflict that could emanate, signed by HRH, Patrick O. Akenzua, dated 2/3/17 (Community FPIC Declaration).</li> </ul> <p>Evidence of supplementary agreement entered by the Oghareki Community and the Presco Plc. with 11 people in attendance, and was also presented to the audit team, and stated thus:</p>	
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			<ul style="list-style-type: none"> <li>i. By agreement of transference of possession of land dated 19th January, 1998, parties agreed to review the consideration for money every ten (10) years.</li> <li>ii. Ten years has elapsed since 2018.</li> <li>iii. Parties have now agreed that the review period will now be 5 years. Now this supplementary agreement witnesses as follows:</li> <li>iv. That in continuation of the land transference agreement the consideration money shall now be ₦5,000,000 (Five Million Naira Only) payable in advance in January of each year commencing from 1st January, 2018, in addition to the sum of ₦500,000 for the community annual festival.</li> </ul> <p>Interview with the host communities did not establish any disputes or claims to the land under Presco PLC operations.</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>Presco PLC has the following boundary maps for its four estates:</p> <ul style="list-style-type: none"> <li>i. Map of Cowan Plantation showing boundaries clearly defined (captioned “Cowan - Boundary Monitoring Map”), dated 05/10/2022;</li> </ul>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Conform</li> <li><input type="checkbox"/> Major Nonconformity</li> <li><input type="checkbox"/> Minor Nonconformity</li> </ul>



			<p>ii. Map of Ato (formerly Sakponba) Estate (captioned “Ato – Trenching Map”), dated 17/11/2024;</p> <p>iii. Map of Obaretin Estate (captioned “Obaretin - Boundary Monitoring Map”), dated 05/10/2022).</p> <p>iv. Map of Ologbo Estate (captioned “Ologbo – Boundary Monitoring Map”), dated 05/10/2022.</p> <p>In the four estates, the boundaries are either marked with pillars, as in the case of Cowan and (part of) Ato (Sakponba) Estates or with trenches, as are the cases in (other part of) Ato, Obaretin and Ologbo Estates with trenches totalling 48, 22, 16 and 24 km for Ato (Sakponba), Obaretin, Cowan and Ologbo Estates respectively.</p> <p>Direct observations during field visits confirmed that Presco PLC maintains boundaries of the four estates by clearing the trenches once every year or as the needs arise and maintains the beacons annually. The maps were confirmed to be produced through participations of all stakeholders, as there were no evidence of disputes regarding the boundaries in any of the four estates. Interview with the host communities did not confirm otherwise.</p>	<p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
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			Direct observation during field visits did not come across any planting beyond legal boundaries in the four estates by the company, as there are trenches in most parts of the boundaries separating the company lands from the community lands in the estates.	
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 host communities confirmed that they have all been given the community handbook. similarly, all the information (maps, agreement, records, impact assessment, benefit-sharing and legal arrangements) have been shared with the stakeholders and are available in appropriate forms and languages, understood and accessible to affected parties, including the host communities. All information have been circulated in English Language which is the official language of communication in Nigeria. None of the host communities interviewed during the audit stakeholder consultation mentioned being side-lined by Presco PLC in terms of information-sharing or being ex-communicated.	<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)
4.4.5 (C)	Evidence is available to show that communities are represented through institutions or representatives of their own		The representatives of the host communities confirmed that they have been elected or appointed to represent	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity

	<p>choosing, including by legal counsel if they so choose.</p>		<p>their respective communities in the four estates. Samples of documented evidence reviewed including:</p> <p>1. For Cowan Estate, Ajagbodudu Community, 4 community representatives hereinafter called the Transferors negotiated on behalf of the communities participated in the negotiation and agreement meetings. For Oghareki Community, 12 representatives Hereinafter called the Transferors negotiated on behalf of the communities. The representatives, who were the chiefs appointed by the king, the Ovie of Oghara Kingdom.</p> <p>2. For Ato (formerly Sakponba) Estate, a copy of the consent through a declaration by the Enogie of the Orogho Dukedom titled: A copy of consent, "Declaration of Consent by Communities Around the Proposed Sakponba Estate, Orhionmwon Local Government Area of Edo State" by the host communities was presented to and reviewed by the audit team. The Enogie, who is the Chief, represent all community members.</p> <p>Records are available and the community also confirmed that the representation during the audit stakeholder meetings.</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>3. In the case of Obaretin Estate, Deed of Transfer between the Oil Palm Company Limited was seen, which signified that an existing plantation and its ownership right were transferred to Presco Plc.</p> <p>4. For Ologbo Estate, Deed of Assignment between Prince (Dr.) Ekiwogho Akenzua (Enogie of Ologbo) and Presco PLC, dated 25<sup>th</sup> May, 2009 which signifies that the existing plantation and its ownership had been transferred to Presco PLC on the stated date.</p>	
4.4.6	There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.		There are evidence that Presco PLC holds meetings twice a year with the host communities (except where there are internal crises or disputes within or between the host communities) to discuss and review the progress made on the agreements as per FPICs with the host communities of Cowan, Sakponba Obaretin and Ologbo Estates. Negotiated agreement such as annual rent payment, CSR projects like scholarship, boreholes, etc. are all being implemented, as confirmed during the consultations with the host communities.	<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 4.5:**

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		There are no evidence that Presco PLC carried out any new planting on existing or has acquired new lands for its operations in the last one year. All lands and plantings remain the same since 2023, when planting was last done at Ato (formerly Sakponba) Estate.	<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)
4.5.2 (C)	FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative institutions, with all the relevant information and documents made available, with option of resourced access to independent advice through a documented, long-term and two-way process of consultation and negotiation.		There are no evidence that Presco PLC carried out any new planting on existing or has acquired new lands for its operations in the last one year. All lands and plantings remain the same since 2023, when planting was last done at Ato (formerly Sakponba) Estate.	<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)
4.5.3	Evidence is available that affected local peoples understand they have the right to say 'no' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and		There are no evidence that Presco PLC carried out any new planting on existing or has acquired new lands for its operations in the last one year. All lands and plantings remain the same since 2023, when planting was last done at Ato (formerly Sakponba) Estate.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



	<p>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 certification's title, concession or lease on the land.</p>			<input type="checkbox"/> Not Applicable (justification required)
4.5.4	<p>To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of the land allocation process.</p>		<p>There are no evidence that Presco PLC acquired new land since 2017, when Sakponba Extension Land was acquired. Also, no new planting has been carried out since 2023. All lands and plantings remain the same since last audit (ASA2).</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)



4.5.5	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.		There are no evidences that Presco PLC acquired new land since 2017, when Sakponba Extension Land was acquired. Also, no new planting has been carried out since 2023. All lands and plantings remain the same since last audit (ASA2).	<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)
4.5.6	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..		There are no evidences that Presco PLC acquired new land since 2017, when Sakponba Extension Land was acquired. Also, no new planting has been carried out since 2023. All lands and plantings remain the same since last audit (ASA2).	<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)
4.5.7	New lands will not be acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations in the national interest without consent (eminent domain), except in cases of smallholders benefitting from agrarian reform or anti-drug programmes.		There are no evidences that Presco PLC acquired new land since 2017, when Sakponba Extension Land was acquired. Also, no new planting has been carried out since 2023. All lands and plantings remain the same since last audit (ASA2).	<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)

4.5.8 (C)	New lands are not acquired in areas inhabited by communities in voluntary isolation.		There are no evidences that Presco PLC acquired lands from areas inhabited by communities in voluntary isolation.	<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)
<b>Criterion 4.6:</b> 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.		Presco PLC has documented process, contained in the SOP captioned "Compensation Management" (referenced PRE-CR-515\CRO-SOP-06), Version 04, created 18/07/2017, and last reviewed externally on 20/05/2024. The procedure is being used for calculating and distributing fair compensation. The procedure presents the steps to follow, beginning with community land-use evaluation (including farms, buildings, hunting/fishing, shrines, etc.) to the compensation process. It describes the processes involved in identifying the forms of compensation to be given. It also follows the free, prior and informed	<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>consent (FPIC) process. Review of the document confirmed that it is applicable to all land within Presco’s concessions, which may have been occupied by “Host Communities” prior to acquisition or lease.</p>	
<p>4.6.2 (C)</p>	<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>		<p>Presco PLC has documented process, contained in the SOP captioned “Compensation Management” (referenced PRE-CR-515\CRO-SOP-06), Version 04, created 18/07/2017, and last reviewed externally on 20/05/2024. The procedure is being used for calculating and distributing fair compensation. The procedure presents the steps to follow, beginning with community land-use evaluation (including farms, buildings, hunting/fishing, shrines, etc.) to the compensation process. It describes the processes involved in identifying the forms of compensation to be given. It also follows the free, prior and informed consent (FPIC) process. Review of the document confirmed that it is applicable to all land within Presco’s concessions, which may have been occupied by “Host Communities” prior to acquisition or lease.</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>

4.6.3	Evidence is available that equal opportunities are provided to both men and women to hold land titles for small holdings.		<p>The standard operating procedure for compensation management (referenced PRE-CR-515\CRO-SOP-06) Version 04, noted specifically, that:</p> <p>Women reserve the right to access land and hence are entitled to compensation to crops in the same way as their male counterparts and participate in benefit-sharing relating to forest use. Furthermore, compensation is paid irrespective of ethnicity, gender, tribe, or place of origin.</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)
4.6.4	The process and outcomes of any negotiated agreements, compensation and payments are documented, with evidence of the participation of affected parties, and made publicly available to them.		<p>There are evidence that the process and outcome of the compensations paid were documented. Photos, records of compensations payments to the Sakponba farmers' groups were presented to the audit team for review. There are also evidences that the procedure was accepted by the affected parties, as compensations were accepted, and received as follows:</p> <p>1. At Obanakhoro, 43 farmers received</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>             ₦13,112,240.00.              2. At Obagie, 225 farmers received ₦32,178,607.53.              3. At Obanakhoro, 69 farmers received ₦18,920,876.4.              4. At Obraka/Abraka, 14 farmers received ₦6,224,103.              5. At Ago-Igbinehi, 112 farmers received ₦14,925,754.8.              6. At Iwevbo, 3 farmers received ₦1,795,500.              7. At Ugbigun, 577 farmers received 33,503,760.36.              8. 43 farmers from Obanakhoro received compensation of ₦13,112,240.00.           </p> <p>             Evidence of payments to farmers, bank details of the accounts to which the compensation payments were made to different farmers' groups in different communities, as contained in Sakponba Compensation Process document; evidence of roll calls of farmers; photos and attendance of engagements with farmers' groups were presented to the audit team for review. Interviews with the representatives of the host communities confirmed implementation of the documented procedures in agreed manners.           </p>	
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<b>Criterion 4.7:</b> 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.		Presco PLC has documented process, contained in the SOP captioned "Compensation Management" (referenced PRE-CR-515\CRO-SOP-06), Version 04, created 18/07/2017, and last reviewed externally on 20/05/2024. The procedure is being used for calculating and distributing fair compensation. The procedure presents the steps to follow, beginning with community land-use evaluation (including farms, buildings, hunting/fishing, shrines, etc.) to the compensation process. It describes the processes involved in identifying the forms of compensation to be given. It also follows the free, prior and informed consent (FPIC) process. Review of the document confirmed that it is applicable to all land within Presco's concessions, which may have been occupied by "Host Communities" prior to acquisition or lease. The ten steps involved in compensation management are detailed, as follows:  1. Prior to any land conversion/new	<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>plantation establishment, Presco informs the communities on the new plantation development project and prospection before the start of enumeration exercise to seek their consents in a participatory manner.</p> <p>2. A community meeting held together with state or private valuer, Presco, and the affected communities. The meeting discusses the procedure for the enumeration/valuation exercise and gives the communities the opportunity for participatory interactions.</p> <p>3. Persons entitles to compensation shall be identified:</p> <ul style="list-style-type: none"> <li>- Through the village heads and chiefs, who are the custodian of the lands.</li> <li>- Through testimonies from people, who have rights to the surrounding lands</li> <li>- Through interviews with the persons to be compensated to confirm, if they have rights on the land.</li> <li>- Through legal documents providing rights to land, if available.</li> </ul> <p>In cases of disagreements, or contradictions in the above, the legal documents take precedence. If legal documents are not available, the identification of the traditional authority is considered.</p> <p>4. Ground demarcation, enumeration, and evaluation of shrines, crops, building, and hut or farming areas are done by external valuer (State or private)</p>	
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			<p>in cooperation with Presco PLC survey team (for purpose of respecting concession boundaries) and the affected authority considered.</p> <p>5. The external valuer compiles a report containing all crops/assets to be compensated, types of crops and approved value for each crop/property to be compensated from data collected during field enumeration and evaluation processes.</p> <p>6. The result of the assessment including names of the people that will receive compensation will be presented and explained to affected communities and individual crop owners in the presence of the company representatives and the community representative.</p> <p>7. Based on the approved documents, a report is established by the external assessor. The report will separate individual compensations from collective compensations. Individual compensation is calculated based on local legal framework, or agreed compensation for each asset and this will be done by direct payment to the individual. Collective compensation (for items such as individual shrines not identified as HCV, wild palms, etc.) is paid to the community.</p> <p>8. Based on the approved list, a scheduled date will be fixed for everyone on the date to receive their compensation (normally this is</p>	
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			<p>conducted through a commercial bank).</p> <p>9. For individual compensation (where third-party valuer is not involved), the Assistant Relation Manager (ARM)/Relation Manager (RM) informs the affected persons. The date and mode of payment are agreed upon and clearly stated.</p> <p>10. For identification purposes, national ID cards, or any valid means of identifications were required before payments. Each affected person receives an individual cheque or cash and acknowledges the receipt by signing and picture evidencing collection.</p> <p>Interviews with the host communities at Ologbo, Obaretin, Cowan and Ato (formerly Sakponba) Estates confirmed that the documented procedures/steps have been agreed by the affected parties made available to them.</p> <p>Interviews with the host communities did not establish any claims of compensations that have not been resolved.</p>	
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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>Presco PLC has documented process, contained in the SOP captioned “Compensation Management” (referenced PRE-CR-515\CRO-SOP-06), Version 04, created 18/07/2017, and last reviewed externally on 20/05/2024. The procedure is being used for calculating and distributing fair compensation. The procedure presents the steps to follow, beginning with community land-use evaluation (including farms, buildings, hunting/fishing, shrines, etc.) to the compensation process. It describes the processes involved in identifying the forms of compensation to be given. It also follows the free, prior and informed consent (FPIC) process. Review of the document confirmed that it is applicable to all land within Presco’s concessions, which may have been occupied by “Host Communities” prior to acquisition or lease. The ten steps involved in compensation management are detailed, as follows:</p> <p>1. Prior to any land conversion/new plantation establishment, Presco informs the communities on the new plantation development project and prospection before the start of enumeration exercise to seek their</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>consents in a participatory manner.</p> <p>2. A community meeting held together with state or private valuer, Presco, and the affected communities. The meeting discusses the procedure for the enumeration/valuation exercise and gives the communities the opportunity for participatory interactions.</p> <p>3. Persons entitles to compensation shall be identified:</p> <ul style="list-style-type: none"> <li>- Through the village heads and chiefs, who are the custodian of the lands.</li> <li>- Through testimonies from people, who have rights to the surrounding lands</li> <li>- Through interviews with the persons to be compensated to confirm, if they have rights on the land.</li> <li>- Through legal documents providing rights to land, if available.</li> </ul> <p>In cases of disagreements, or contradictions in the above, the legal documents take precedence. If legal documents are not available, the identification of the traditional authority is considered.</p> <p>4. Ground demarcation, enumeration, and evaluation of shrines, crops, building, and hut or farming areas are done by external valuer (State or private) in cooperation with Presco PLC survey team (for purpose of respecting concession boundaries) and the affected authority considered.</p> <p>5. The external valuer compiles a report</p>	
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			<p>containing all crops/assets to be compensated, types of crops and approved value for each crop/property to be compensated from data collected during field enumeration and evaluation processes.</p> <p>6. The result of the assessment including names of the people that will receive compensation will be presented and explained to affected communities and individual crop owners in the presence of the company representatives and the community representative.</p> <p>7. Based on the approved documents, a report is established by the external assessor. The report will separate individual compensations from collective compensations. Individual compensation is calculated based on local legal framework, or agreed compensation for each asset and this will be done by direct payment to the individual. Collective compensation (for items such as individual shrines not identified as HCV, wild palms, etc.) is paid to the community.</p> <p>8. Based on the approved list, a scheduled date will be fixed for everyone on the date to receive their compensation (normally this is conducted through a commercial bank).</p> <p>9. For individual compensation (where third-party valuer is not involved), the Assistant Relation Manager</p>	
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			<p>(ARM)/Relation Manager (RM) informs the affected persons. The date and mode of payment are agreed upon and clearly stated.</p> <p>10. For identification purposes, national ID cards, or any valid means of identifications were required before payments. Each affected person receives an individual cheque or cash and acknowledges the receipt by signing and picture evidencing collection.</p> <p>Interviews with the host communities at Ologbo, Obaretin, Cowan and Ato (formerly Sakponba) Estates confirmed that the documented procedures/steps have been agreed by the affected parties made available to them.</p> <p>Interviews with the host communities did not establish any claims of compensations that have not been resolved.</p>	
4.7.3	Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.		This is not applicable, as the lands on which Presco PLC operates on have either been leased (Cowan Estate) or outrightly acquired (in the case Ato, Obaretin and Ologbo Estates). Interviews with the host communities in the four estates did not establish any loss of land by the farmers or any other group in the communities.	<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)



<b>Criterion 4.8:</b> 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.		<p>Previously, a land dispute existed between Presco PLC and Oruarivie-Abraka Kingdom at Ato (formerly Sakponba) Concession on the land near the border between the Edo and Delta States, covering an area of 3,374.02 hectares. Complaints was lodged with the RSPO in this respect in 2018. However, this was found to have been closed as of 2019, as revealed on RSPO complaint website: <a href="https://askrspo.force.com/Complaint/s/case/5009000002CD7MIAA1/detail">https://askrspo.force.com/Complaint/s/case/5009000002CD7MIAA1/detail</a>. In addition, a copy of settlement agreement made and signed between Presco PLC and Oruarivie-Abraka Kingdom on 9<sup>th</sup> February, 2022 was presented to the audit team by the representative of the Oruarivie-Abraka Kingdom. Interviews with the two parties also confirmed that the dispute has been resolved, early 2022.</p> <p>Other evidences made available to the audit team by the company, just as it was the case during ASA2 include:</p> <ol style="list-style-type: none"> <li>1. Certificate of Occupancy issued on 5<sup>th</sup> February, 2013 for the parcels of</li> </ol>



			<p>land 9,794 ha and 4,503 ha at Sakponba Estate, granted for a term of 25years, with an annual ground rent payment of ₦5,172,690.97.</p> <p>2. Records that fair compensation has been provided and accepted by parties involved are available in the company.</p> <p>The company has valid documents showing legal ownerships of Ologbo, Cowan, Obaretin and Ato (Sakponba) Estates, as follows:</p> <p>When the Bendel State split into two (i.e., Edo and Delta States), the ownerships of the plantations changed, Cowan Estate then went to Delta State while Obaretin Estate became that of Edo State at the time. The two states then managed the estates for a while, and later considered the estates as non-profitable, hence they independently privatized, and the ownerships then changed. Subsequently, the two estates were acquired by the Presco PLC, the current owner.</p> <p>3. In the case of Sakponba Estate, the then Oba of Benin previously obtained Customary Right of Occupancy with Certificate No. 17/1990 and Plan No.</p>	
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			<p>ISO/BD/951/87 for 14,438.823 hectares of land from Orhionmwon Local Government Area of Bendel State of Nigeria on the 14<sup>th</sup> September, 1990, at the time. The customary right of occupancy states that the certificate is valid for 99 years commencing from 1<sup>st</sup> January, 1990. The evidence of acquisition of the land was made available, and was reviewed, and found to be authentic.</p> <p>Thereafter, the land was sold to Presco PLC through Deed of Assignment between OMO N'OBA N'EDO UKU-AKPOLOPOLO, OBA EREDIAUWA, CFR and the Presco Plc. over the parcels of land totalling 14,436.823 hectares, which is within the survey plan No. ISO/BD/951/87, after the considerations of the sum of ₦316,000,000.00 (Three Hundred and Thirty-Six Million Naira) on 19<sup>th</sup> December, 2011, in the presence of Sir C.O. Akpabor KSM Enivs, an Estate Surveyor and Valuer of 16, Oba Market Road, Benin City.</p> <p>4. Part of Ologbo Estate land was acquired from the Government from the de-gazetted Ologbo Forest Reserve, while other parts were acquired from the original owner, the Enogie of</p>	
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			<p>Ologbo Dukedom through a Deed of Assignment (referenced EDLH 155780), dated 27<sup>th</sup> May, 2009.</p> <p>To formalize the legal ownerships of the all the lands, Presco PLC has obtained Certificates of Occupancy (C of O) as per Land Use Act 1978 from the Edo and Delta State Governments.</p>	
4.8.2 (C)	<p>Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms.</p>		<p>There is evidence of land conflict at Ato (Sakponba) Estate, where part of the land acquired by Presco PLC from Oba of Benin is being contested by Oruarivie-Abraka Kingdom in Delta State. The kingdom claimed that part of the concession (3,374.02 ha) at Abraka axis belongs to Delta State, and not Edo State, where the concession was situated. However, the land was part of the surveyed area for Prseco Plc. However, interviews with both parties and review of settlement agreement between both parties during the audit confirmed that the land conflict was resolved in 2022, as contained in the signed settlement agreement of 9<sup>th</sup> February, 2022, and after series of engagements between Prescp PLC and the Oriaruvie Abraka Kingdom.</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>4.8.3</p>	<p>Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant requirements (Indicators 4.4.2, 4.4.3 and 4.4.4).</p>		<p>Review of documents and consultations with the government and community stakeholders did not confirm any land acquisition through dispossession by the company. All lands have been legally acquired as confirmed by the EdoGIS (government agency responsible for land administration in Edo State) and Delta State Ministry of Lands. There were no evidences that any land has been acquired through dispossession or forced abandonment of customary and user rights, prior to the current operations in the four estates in the scope of the certification.</p> <p>In addition, there was no other party that could establish legitimate rights on any of the lands in Cowan, Obaretin and Ologbo since the company is the only title holder by ways of possessing Certificates of Occupancies for the four estates. However, ownership of part of the Sakponba Estate land totalling 3,374.02 hectares) was previously being contested by Oroarivie-Abraka Kingdom consisting of Urhuoka, Urhuogo, Urhuvie and Ekrejeta, already wrote a complaint to the RSPO. The company suggested a mediator, which was agreed to by the Kingdom. Both parties started the process of mediation on the 16th of April,</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>2019 being handled by the mediator. However, the process was halted due to the ill-health of the mediator. The parties in mediation, having agreed to continue the process in the absence of the mediator, met on 27th August, 2021, at Sapele Athletic Club, Sapele, Delta State, where the company made an offer to pay homage. The kingdom noted that the money was small, and they would only accept twice to three times the amount being offered. They added that, if the amount was increased, the issue would be resolved, and the case would be withdrawn from the RSPO. Meanwhile, the community also offers alternative, which was that, if the company wishes to pay the amount being proposed, the kingdom will only agree to give the land on lease. This was revealed by the complainant during interview with the audit team in 2021. However, this was found to be closed earlier even before the initial certification audit. Details on the issue can be found at:  <a href="https://askrspo.force.com/Complaint/s/case/5009000002CD7MIAA1/detail">https://askrspo.force.com/Complaint/s/case/5009000002CD7MIAA1/detail</a>.          Interview with Presco PLC Management and the community representatives also established that the issue has been</p>	
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			resolved on 9 <sup>th</sup> February 2022.	
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).		<p>The company has SOP for participatory mapping (referenced PRE-CR-515\CRO-SOP-10) Version 03, communicated to all stakeholders on 13/11/2020, and last reviewed on 20/05/2024. The procedure outlines the steps involved in participatory mapping, as follows:</p> <p>Step 1: Prior to or in conjunction with the high conservation value/high carbon stock assessments (HCV/HSC), and social impact assessment (SIA), Presco will inform the communities of their participation in the identification of important areas within the concession. These areas could be sites, habitats, resources, and landscapes of global or national cultural, archaeological, or historical significance, and/or critical cultural, ecological, economic, or religious/scared importance for traditional cultures of the local communities. These exercises will be done in collaboration with local communities and external consultants</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>on HCSA and SIA.</p> <p>Step 2: A meeting(s) will be scheduled and held with the community to identify any area of importance as described in step 1.</p> <p>Step 3: The identified area will be sketched out (either on the ground or on paper) as illustrated and marked with the GPS using a participatory approach after which a sketched map is drawn. The sketched map will be transposed to produce a georeferenced map with an appropriate scale showing the entire concession and the identified marked area.</p> <p>Step 4: The geo-referenced and the sketched map will be presented to the community representatives for endorsement.</p> <p>Step 5: The agreed map will be transposed and demarcated on the ground with a clear road as a boundary and a signpost.</p>	
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**Principle 5: Support Smallholder Inclusion – Not Applicable, there are no smallholders in Presco PLC’s operation.**

**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.		N/A, no smallholder inclusion	<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)
5.1.2 (C)	Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.		N/A, no smallholder inclusion	<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)
5.1.3 (C)	Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.		N/A, no smallholder inclusion	<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)



5.1.4 (C)	Evidence is available that all parties, including women and independent representative organisations assisting smallholders where requested, are involved in decision-making processes and understand the contracts. These include those involving finance, loans/credits, and repayments through FFB price reductions for replanting and or other support mechanisms where applicable.		N/A, no smallholder inclusion	<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)
5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe.		N/A, no smallholder inclusion	<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)
5.1.6 (C)	Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.		N/A, no smallholder inclusion	<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)



5.1.7	Weighing equipment is verified by an independent third party on a regular basis (this can be government).		N/A, no smallholder inclusion	<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)
5.1.8	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.		N/A, no smallholder inclusion	<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)
5.1.9 (C)	The unit of certification has a grievance mechanism for smallholders and all grievances raised are dealt with in a timely manner.		N/A, no smallholder inclusion	<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 5.2:**

The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains



5.2.1	The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in RSPO certification.		N/A, no smallholder inclusion	<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)
5.2.2	<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>		N/A, no smallholder inclusion	<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)
5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production..		N/A, no smallholder inclusion	<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)



5.2.4 (C)	Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.		N/A, no smallholder inclusion	<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.		N/A, no smallholder inclusion	<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 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.		Presco PLC maintains and actively implements an Equal Opportunity Policy referenced as PRE-POL-010\HR-POL-03 V2, last updated on 05 April 2023. This policy is integrated into the HRM Training Manual titled "Training Manual on FSQMS and Human Resources	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement
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			<p>Policies,” which outlines key human resource principles such as recruitment, child labour, freedom of association, sexual harassment, grievance procedures, reproductive rights, and non-discrimination. The manual is used as the primary tool for sensitizing both new and existing employees.</p> <p>Daily sensitization is conducted at muster grounds by trained HR representatives and plantation supervisors through a Training of Trainers (ToT) model. Attendance records confirm that 15 trainers from Obaretin, ATO, Cowan, and Ologbo estates participated in a dedicated session held on 25 March 2024 titled “Training on HR Policies and Condition of Services.”</p> <p>Further verification shows that worker-level trainings were conducted across multiple estates, including Obaretin (167 workers, 06–07 May 2025), ATO (180 workers, 12 March 2025), Ologbo (67 workers, 19 February 2025), and Cowan (45 workers, 06 May 2025). Interviews with harvesters, carriers, and loose fruit collectors from all estates confirmed both awareness of the Equal Opportunity Policy and an absence of any reported incidents of discrimination during</p>	<input type="checkbox"/> Not Applicable (justification required)
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			employment.	
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>There are no migrant workers apart 7 senior management persons as confirmed with the Human Resources Manager and review of payroll. The company also do not outsource labour to any 3<sup>rd</sup> party.</p> <p>Furthermore, interviews with worker in the field in all estate ie Ologbo, ATO, Cowan and Obaretin did not established any form of discrimination. Also review of recruitment and selection did not establish any form of discrimination as detailed in 3.5.1 above.</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, capabilities, qualities and medical fitness necessary for the jobs available		<p>Presco PLC adheres to its documented recruitment and appraisal procedures (PRE-HR-090/HR-SOP-04 and PRE-HR-090/HR-SOP-01), ensuring that all hiring and promotion processes are free from discrimination, as supported by evidence under section 3.5.2. For instance, recruitment of the recently hired HSE Officer and Driver positions followed established protocols, including job advertisements, applicant selection, aptitude testing, scoring, and medical examinations. The selected</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>candidates—file numbers HSE-3779 and 3653 respectively—also underwent formal induction and contract finalization. For the review period, 142 promotions were processed in line with annual staff appraisals from 2021 to 2024. Promotion letters sampled for eight employees confirm procedural compliance. Training opportunities, both internal and external, are based on assessed needs and administered without discrimination. While external trainings typically involve one or two individuals per department, internal programs are more broadly inclusive. Interviews at the mill and plantation confirm equitable access to training across all roles.</p>	
6.1.4	<p>Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women</p>		<p>Pregnancy test is not conducted as part of the pre-employment medical examination as mentioned by the Human Resources manager and the company's doctor. This was confirmed with all workers interviewed during the audit filed visit to all the estates.</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>
6.1.5 (C)	<p>A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.</p>		<p>A 12-member Gender Committee was formally constituted at Presco PLC with an appointment letter dated 24 April 2025, signed by the Human Resources</p>	<p><input checked="" type="checkbox"/> Conform  <input type="checkbox"/> Major Nonconformity</p>



			<p>Manager. Members were selected from all four estates—Obaretin, ATO, Cowan, and Ologbo—and given a defined Terms of Reference. The committee is tasked with reporting and investigating issues related to equal opportunity and sexual harassment, promoting staff awareness, attending regular meetings, supporting victim protection procedures, and reinforcing the company's commitment to gender equity. The committee has an active 2025 Program of Activities with structured quarterly and monthly engagements. Completed activities from Quarter 1 and 2 include the annual planning meeting (3 January), agenda setting for International Women's Day (1 February), evaluation and budget reconciliation (3 March), and a targeted awareness campaign (4 May) addressing indecent dressing, harassment concerns, and bleaching. The committee also conducts sensitization sessions at muster grounds across all four estates. These were validated through audit interviews with workers at multiple blocks across Ologbo, Cowan, ATO, and Obaretin. Additionally, the committee members have received formal training in grievance and conflict management,</p>	<p> <input type="checkbox"/> Minor Nonconformity  <input type="checkbox"/> Opportunity for Improvement  <input type="checkbox"/> Not Applicable (justification required)         </p>
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			<p>most recently held on 21–22 November 2023 with 18 participants. For the year under review, no complaints or grievances were reported to or handled by the committee.</p>	
6.1.6	<p>There is evidence of equal pay for the same work scope</p>		<p>Presco PLC has a formal salary structure titled <i>Pay Structure and Allowances</i>, dated 01/01/2025, which comprehensively covers all employment categories, including contract workers (unskilled to skilled), junior staff, senior staff, and management levels. A separate piece-rate structure is applied to field contract workers based on completed activities. Salaries are reviewed annually.</p> <p>Each worker receives an employment or contract letter detailing their pay and conditions. Monthly payslips are issued, itemizing position, basic salary, allowances (housing, transport, utilities), overtime (if applicable), and statutory deductions such as PAYE, pension, and housing fund. Salary placement is strictly based on job scope and grade, with no gender-based disparities. This was confirmed through a review of employee files, where male and female staff in identical roles and grades received equal pay. However, salary differences may occur within the same job scope due to</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>



			variations in years of experience and date of joining.	
<b>Criterion 6.2:</b> 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>Presco PLC maintains three sets of Conditions of Service for permanent (junior, senior, and management staff) and contract workers, with the current versions dated October 2019 for permanent staff and February 2022 for contract employees. While all documents are under formal review, they remain applicable and binding, with recent salary adjustments implemented in January 2025 already incorporated. These Conditions of Service, negotiated between management and employee representatives, are distributed in handbook form and explained to workers during HRM training sessions and daily muster, particularly targeting vulnerable or illiterate staff. Interviews across all estates confirmed worker awareness and understanding of the policies.</p> <p>However, workers have expressed concern regarding delays in finalizing the revised conditions. The HR Manager</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>confirmed the review is ongoing, with a draft version already prepared and subject to stakeholder consultation prior to implementation. Completion is expected within two months. The audit has therefore raised an opportunity for improvement to track progress and follow up in the next audit.</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>Presco PLC has established Conditions of Service for all categories of workers, clearly detailing entitlements and internal regulations including working hours, overtime, deductions, sick leave, holiday and maternity entitlements, dismissal procedures, and notice periods. Employment contracts are issued to all workers alongside printed handbooks containing these conditions, and monthly payslips are provided to detail remuneration. Verified employment contracts for staff #PL-3255, PR-3452, HR-3559, and 2584 confirm alignment with these practices. Interviews across multiple estates Ologbo, Cowan, ATO, Obaretin and the POM indicate that workers understand their payslips and contractual provisions. In cases where discrepancies occur, such as</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>unrecorded workdays, redress mechanisms are available and successfully lead to reimbursement.</p>	
<p>6.2.3 (C)</p>	<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>Presco PLC maintains compliance with its Conditions of Service as outlined in section 6.2.1, covering negotiated worker benefits and internal regulations. Standard working hours are limited to 8 hours daily, with appropriate breaks provided. Work exceeding 8 hours per day or 40 hours per week qualifies for overtime compensation, with rates scaled as follows: 1.25 times the basic hourly rate from Monday to Friday, 1.5 times for weekends, and double the hourly rate for public holidays. Piece-rate field workers are entitled to 20% of their daily rate when working weekends or holidays as their overtime.</p> <p>Salary computations are processed via the ABS ERP system, with payslip reviews and system audits for employees #3297, #3201, #3634, and #3636 confirming accuracy and adherence. Attendance tracking is automated through fingerprint scanners for administrative and mill staff, while</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>manual registers (check-roll) are used for field staff. Entitlements including sick leave, maternity leave, annual leave, and dismissal procedures were found to be implemented in line with policy requirements.</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>Presco PLC provides housing and transport allowances to its workforce, supported by onsite medical care and dedicated housing camps. Recent infrastructure upgrades were completed at several estates, but field visits revealed ongoing challenges in sanitation, housing quality, and electricity supply. Although a housing improvement plan is embedded in the company's 2025–2029 strategy, the audit raised an opportunity for improvement in tracking implementation of the 2025/26 phase.</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>
6.2.5	<p>The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.</p>		<p>Largely, workers travel from their various homes to work. However, there are canteen services at the workplace where workers have access to food during their break time. For those few ones who live at the camps there are markets around which are accessible by public transport where food 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>



			groceries are available and can be accessed.	
6.2.6	<p>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.</p> <p>PROCEDURAL NOTE: The RSPO Labour Task Force will prepare guidance on the DLW implementation, including details on how to calculate a DLW, expected for 2019. The RSPO Secretariat will endeavour to carry out DLW country benchmarks for palm oil producing countries in which RSPO members operate and for which no Global Living Wage Coalition (GLWC) benchmarks exist</p>		<p>Presco PLC has developed a company-specific Decent Living Wage (DLW) calculation covering all worker categories, incorporating salary components and cost-of-living factors. With Nigeria's new minimum wage set at 70,000 Naira, payslip reviews confirmed Presco pays above this threshold and meets its own DLW benchmark.</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)
6.2.7	<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>Presco comply with the National Interpretation where both full-time and contract workers are used for all activities depending on nature of work. Presco directly employs both permanent and contract labour with no 3<sup>rd</sup> party involvement.</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 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>Presco PLC has in place a policy on Freedom of Association referenced PRE-POL-10/HR-POL-08 dated 16/05/2023. The policy is made available on the company website as well has communicated to workers through training and awareness programs at morning muster. The policy is also made available on the information boards mounted in the company. Sighted some awareness trainings conducted for worker to include;</p> <p>Obaretin Estate dated 06/07-05/2025 with 167 workers present            ATO Estate dated 12/03/2025: 180 workers present            Ologbo Estate dated 19/02/2025: 67 workers present            Cowan Estate dated 06/05/2025: 45 workers present</p> <p>There are also worker representatives in place for senior staff, junior staff and contract staff elected freely by the workers themselves. The junior staff worker representatives are affiliated with the Agricultural and Allied Workers Union of Nigeria (AAWUN) and have a bargaining certificate.</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)



6.3.2	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		Presco PLC demonstrates consistent engagement with worker representatives including those from senior, junior, and contract staff categories through meetings convened as needed to discuss conditions of service and workplace regulations. Management participants typically include the HR Manager and, when available, the COO and Managing Director, while workers are represented by elected delegates. Verified minutes from meetings held on 23 December 2024 with AAWUN and PSSA addressed salary increments, gratuity payments, and adjustments to outstation allowance structures. An additional joint meeting with both unions took place on 16 May 2025. Interviews confirmed that meeting records are routinely shared with worker representatives, with copies retrieved and reviewed during the audit.	<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)
6.3.3	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 workers representative establish that management of the company do not interfere in the selection of their members. Selection is done through appointment by the workers themselves based on the competence, confidence, previous experience, outspoke etc. of	<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>the persons they perceive in their nomination. The selected persons are then presented to the management and the labour union (Agricultural and Allied Workers Union of Nigeria (AAWUN) as the nominated workers representative. Same for the Senior staff and contract workers. However, they are not affiliate to AAWUN.</p>	
<p><b>Criterion 6.4:</b> Children are not employed or exploited.</p>				
6.4.1	<p>A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements</p>		<p>Presco PLC maintains a formal Child Labour Policy (PRE-POL-010/HR-POL-02 v04, dated 05 April 2023) which prohibits the employment of individuals under 18 across all operations. The policy aims to establish and communicate Presco's stance, enforce strict compliance, and promote child welfare within its operational communities. It outlines preventive measures, protocols for addressing identified cases, and commitments to support education for children.</p> <p>The policy is publicly accessible via company notice boards, the website, and included in service agreements. Sensitization efforts are ongoing, with documented sessions held across Obaretin, ATO, Ologbo, and Cowan</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>estates between February and July 2025, reaching over 450 workers. Interviews confirmed workers' clear understanding of the policy, including the prohibition of underage employment and workplace presence of children.</p>	
6.4.2 (C)	<p>There is evidence that minimum age requirements are met. Personnel files show that all workers are above the national minimum age or above company policy minimum age, whichever is higher. There is a documented age screening verification procedure</p>		<p>As mentioned in 6.4.1 above, Presco has child labour policy in place which strictly prohibit the use of child labour. To ensure that no person below the age of 18 years is employed, all persons seeking to be employed must make available birth certificate, any valid national identification card or an affidavit evidencing their age. The document is submitted as part of the recruitment document. The ABS ERP system is used to capture all employee biodata. Reviewed the ABS system and did not find any worker below 18 years.</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>
6.4.3 (C)	<p>Young persons may be employed only for non-hazardous work, with protective restrictions in place for that work.</p>		<p>As mentioned in 6.4.1 and 6.4.2 above, no person below the ages of 18 is employed in the company.</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>



6.4.4	<p>The unit of certification demonstrates communication about its 'no child labour policy and the negative effects of child labour, and promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live</p>		<p>As mentioned in 6.4.1 above, the policy is communicated with workers during morning muster as part of sensitization done for workers. Similarly, during induction for new employees, the policy is communicated as part of HR Policies. At the community level, the policy has been made available in the "Community HandBook" which has been distributed to all. During the community stakeholder consultation with the host communities, it was mentioned they are aware of the policy and can testify that no child labour is used or persons below the age of 18 years are employed by the company since most of the workers are from their 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)
<p><b>Criterion 6.5:</b> Policies and procedures in place to protect workers' rights.</p>				
6.5.1 (C)	<p>A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all levels of the workforce</p>		<p>Presco PLC has a formal Sexual Harassment Policy (PRE-POL-010/HR-POL-05 v02, dated 05 April 2024) that strictly prohibits harassment in the workplace. It affirms the company's recognition of the rights of individuals, treats harassment as a serious violation of its Equal Opportunity Policy, and supports every employee's right to a safe and respectful working environment. The policy is actively</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>disseminated through HR-led training sessions, awareness programs, and visible postings on company notice boards and the corporate website.</p> <p>Sensitization activities were verified at Obaretin, ATO, Ologbo, and Cowan estates, reaching nearly 460 workers between February and July 2025. Interviews during the audit confirmed broad employee awareness of the policy and familiarity with the designated reporting channels, including the Gender Committee, whose representatives were readily named by workers.</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>Presco PLC has a documented policy on Women and Reproductive Rights (PRE-POL-010/HR-POL-07 v02, dated 05 April 2024), aimed at promoting gender equality and safeguarding sexual and reproductive health across its workforce. The policy outlines strategies for advancing human rights and gender equity and is actively communicated at all operational levels through training, morning muster sessions, and visible postings on company notice boards and the website. Sensitization activities have been</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>conducted at Obaretin, ATO, Ologbo, and Cowan estates between February and July 2025, with over 450 workers in attendance. Interviews with women engaged in loose fruit collection confirmed both awareness of the policy and assurance that there are no restrictions related to reproductive rights in the workplace.</p>	
6.5.3	<p>Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified</p>		<p>For the year under Presco PLC has assessed the needs of new mothers. The assessment is done with a questionnaire administered to new and expectant mothers for collecting their needs. For the year under review, need identified include;</p> <p>Provision of transportation for expecting and breastfeeding mothers to and from beats</p> <p>Provision of a Creche/day care for babies with definite timeline</p> <p>Extension of the allocation duration of lighter job for expecting and breastfeeding mothers with verified health issues before and after delivery</p> <p>Interview with the Gender Committee (GC) members established that point 1 and 3 are already implemented, while management has tasked the GC, HRM and HSE to work on the location to site the Creche/day care, how the creche</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>should look like and report back in a meeting dated 07/11/2024. Evidence was sighted of a prototype Creche submitted by the HSE manager to the Gender Committee for review in an email dated 05/06/2025. The site selection is still ongoing and will finally be report back to the MD once task is completed.</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>Presco PLC has implemented a formal grievance handling procedure (GR-STAK-505/GSM-SOP-01, dated 02 April 2019) applicable to all stakeholders including staff, community members, smallholders, outgrowers, suppliers, and subcontractors. The procedure is communicated through HR trainings, awareness programs, notice boards, and the company website. It outlines a structured process from grievance reception to resolution, emphasizing non-discrimination, confidentiality, and consistent response. All grievances are managed by the Grievance Committee and logged using an HSE Excel-based system. For the 2024/25 audit period, four cases were recorded and resolved. Interviews confirmed worker awareness of the procedure and access to committee representatives.</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>



<b>Criterion 6.6:</b> 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"> <li>• Retention of identity documents or passports</li> <li>• Payment of recruitment fees</li> <li>• Contract substitution</li> <li>• Involuntary overtime</li> <li>• Lack of freedom of workers to resign</li> <li>• Penalty for termination of employment</li> <li>• Debt bondage</li> <li>• Withholding of wages</li> </ul>		Presco does not recruit migrate workers for field or mill operations except expatriate staff who are in Managerial Position. All workers are locals (Nigerians). As mentioned in subsequent indicators, there are human right policy, policy on freedom of association, recruitment policy and condition which is strictly applied covering all category of workers i.e. contract, junior and senior staff.  <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		As mentioned, is 6.6.1 above.  Presco does not recruit migrate workers for field or mill operations except expatriate staff who are in Managerial Position. All workers are locals (Nigerians). As mentioned in subsequent indicators, there are human right policy, policy on freedom of association, recruitment policy and condition which is strictly applied covering all category of workers i.e. contract, junior and senior staff.  <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)



<b>Criterion 6.7:</b> Appropriate health and safety measures are in place.				
6.7.1 (C)	<p>The responsible person(s) for H&amp;S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded</p>		<p>PRESCO has identified the responsible persons for its H&amp;S who are able to meet regularly with workers to exchange on H&amp;S issues and concerns. The HSE manager is identified with the responsibility for the company's H&amp;S.</p> <p>There was also in existence the HSE committee which has representation from the various departments and units which meets once a month. Concerns from workers are received through question time during safety talks which are recorded and reported to the HSE Manager through the weekly HSE reports.</p> <p>Interview with workers and the HSE Committee members during the audit confirmed these findings to include the daily and weekly safety talks and that they have been participating in such talks and indicated that generally, their H&amp;S concerns are attended by the company.</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)
6.7.2	<p>Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident</p>		<p>PRESCO has accident and emergency procedures in place. The plan is written in the English language which is the</p>	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Minor Nonconformity



	<p>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>official language in Nigeria. The plan identifies specific emergency situations and has provided actions to be taken. These include Fire, spillage, Attack and Security Threats, Natural Catastrophes, Medical Emergency Explosion, and Malicious contamination or sabotage, staff unavailability and communication network failure. Sample of workers interview during the audit generally demonstrated understanding of the company's emergency procedures.</p> <p>Accidents are investigated. The company has the Accident Response and investigation procedures 4. This is further supported by the Accident Tree Analysis, from list of items under preliminary accident report, findings to corrective/prevent actions and the Work</p> <p>The Company reports major accidents as required by law and records were available and sighted. Accident records for 2024 and January to 'June 2025 according months were available and sighted.</p> <p>The company has an Emergency Drill SOP and annual emergency drill plan "which is implemented.</p>	<p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
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			<p>Company maintain the list of first aiders and who are also trained on emergency response. First Aiders are supplied with First Aid</p> <p>However, available PRESCO communication in the field was not reliable and effective to support its accident and emergency response; first aid kits were not available at some worksites or kits were not fully stock or maintained, the number of first aiders were not adequate and knowledge of some first aid operatives on first aid administration was not so good.</p>	
6.7.3 (C)	<p>Workers use appropriate personal protective equipment (PPE), which is provided free of charge to all workers at the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.</p>		<p>PRESCO aims to provide PPE free of charge for use by its workers in potentially hazardous operations. Records of PPE distribution are kept for all of its Estates and samples were reviewed during the audit.</p> <p>The company trained workers on safe working practices and the use of PPEs.</p> <p>Interview with workers confirmed that they are given regular training on the use of PPEs at their weekly safety talks and their headmen check their use of PPEs daily. Material Safety Data Sheets (MSDS) were available for use at</p>	<p><input type="checkbox"/> Conform</p> <p><input checked="" 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>relevant locations such as the chemical stores, the clinic among others.</p> <p>Generally, most workers were seen using their PPEs provided by the company.</p> <p>The company has sanitation facilities at all the 4 estates for use by its pesticide sprayers to change out of PPE, wash and put on their personal clothing and vice-versa. Inspections of these facilities confirmed that, a “soakaway” system has been created to collect all the washed water in order not to contaminate the environment.</p> <p>However, the company did not demonstrate that workers use appropriate personal protective equipment (PPEs), including the specific periods for replacing the cartridges supplied with the respirators in use by pesticide handlers. Pesticides sprayers were not provided with soaps for washing themselves in all the sanitation facilities provided for pesticide sprayers.</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		PRESCO adhered to the SIAT Group Occupational Health and Safety Policy of August 2018 which commits the group and its subsidiaries to providing	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity



	<p>in accordance with national law or by the unit of certification where national law does not offer protection</p>		<p>health coverage including compensation in case of work-related accident. The company provides medical care for all of its workers, their spouse and children for all illnesses. The company has clinics in all the estates where workers are given basic medical services and when necessary, patients are referred to other high hospitals.</p> <p>Workers are also covered by Goup life insurance. Workers are registered on the mandatory Nigeria Social Insurance Trust Fund under the Employees Compensation Act of 2010.</p> <p>Sample of workers interviewed confirmed receiving free medical care from the company and that they are also registered on the Nigeria Social Insurance Trust Fund and get compensated for work related injuries and sicknesses. Records of payment by the company was available and reviewed during the audit.</p>	<p><input checked="" type="checkbox"/> Opportunity for Improvement  <input type="checkbox"/> Not Applicable (justification required)</p>
6.7.5	<p>Occupational injuries are recorded using Lost Time Accident (LTA) metrics</p>		<p>PRESCO recorded occupational injuries using LTA metrics. These included: Lost Time Frequency Rate (LTFR) and SIF = Serious Injuries Frequency (SIF)</p> <p>The company uses a programmed Spreadsheet to capture all the relevant</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>variables for the calculation of its LTA. These variables included 1) the number of workers employed 2) total number of working hours, 3) number of working days, 4) number of injuries with working disability below and above 15 days 5) number of injuries without working disability. These records covered each month for the period from January to December 2024 and January to May 2025. The HSE supervisor is responsible for recording the company's LTA and has received in house training from the HSE Manager.</p>	
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**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>PRESCO has IPM plans which are implemented and monitored. The plan identifies Six (6) approaches involving 1) identification and monitoring of pest, 2) Setting economic thresholds for which chemical intervention is used, 3) Prevention/Cultural Approach, 4) Physical / Mechanical approach, 5) Biological and 6) the Chemical approach. Under its biological control approach, the company has planted native plants which attract various pollinators and insect predators to include predators for the leaf miner.</p> <p>The IPM plan include other company's SOPs.</p> <p>The company does not use pesticides for prophylactic purposes and the audit team did not come across any such evidence. Pest and diseases are documented and economic thresholds for chemical application is set for key pest. Monitoring is done and when it is identified that threshold is exceeded then treatment is initiated. The company's IPM plan include pest monitoring procedures.</p> <p>Cultural practices are also employed for weeds and pest control.</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>Some insects are also handpicked. These practices as part of the IPM are aimed at minimizing the use of pesticides. The company carried out IPM training for its relevant workers and records were available and sighted. Interview with pesticides handlers also confirmed having taken part in these training and demonstrated understanding of the IPM.</p> <p>The audit team did not observe or come across any evidence of use of fire to control pest or any sign of rat droppings</p>	
7.1.2	Species referenced in the Global Invasive Species Database and CABI.org are not to be used in managed areas, unless plans to prevent and monitor their spread are implemented.		<p>PRESCO has a Global Invasive Species Prevention and Monitoring Plan. The plan identifies the list of species considered invasive. Prevention and monitoring of the spread of <i>Mucuna bratiata</i> and others considered invasive are done as part of regular maintenance operations and when spread is detected at the community boundaries they are slashed or pulled.</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)
7.1.3	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]		<p>PRESCO did not use fire to control pest. The company follow the Zero Burning policy of the Siat Group Environmental Policy of September 2018 which states not to use fire for any operation. The company has a number</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



			<p>of pest control procedures which are implemented,</p> <p>Interview with workers confirmed their understanding that, fire is not used to control any pest in the company. The audit team also did not observe or came across any evidence of use of fire by the company to control pest.</p>	<input type="checkbox"/> Not Applicable (justification required)
<p><b>Criterion 7.2:</b> Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.</p>				
7.2.1 (C)	<p>Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritised.</p>		<p>PRESCO provided justification for all of its pesticides in use. The company maintains a spreadsheet of pesticides named “approved plantation chemicals”. The list includes the name of product, active ingredients, use of product, Target pest/spectrum and their WHO classification (ALL ranging between II III, U) and their LD50s.</p> <p>The company’s pesticides SOPs and its approved pesticide list as mentioned in this section and their implementation guides enable targeting of pests, weeds and disease, thus minimizing their effect on non-target species. The procedures among other things include measures to avoid the development of resistance.</p> <p>The company’s measures to avoid the development of resistance to pesticides</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>included the avoidance of use of expired pesticides. It has a tracking system in Enterprise Resource Programme (ERP) where the time of delivery and expiry date are entered and prompt users of such dates.</p> <p>Direct observations in the field and interview with pesticide handlers and managers further confirmed that these procedures are understood and implemented</p>	
7.2.2 (C)	Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per ha and number of applications) are provided.		<p>PRESCO provided records of pesticides in use for review during the audit. The company has a pesticide work schedule which covers all relevant operations and included programme for specific pesticides. Records of pesticide use for each estate were available for review to evaluate conformance with this standard during the audit.</p> <p>The records, as reviewed, included the trade name, active ingredient, the LD50s, the total area covered (ha), quantity used, the active ingredient and the active ingredient per hectare.</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)

7.2.3 (C)	Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.		<p>PRESCO demonstrated the minimization of pesticide use as part of the implementation of its IPM plans. As part of this implementation of its pesticide minimization plan, the company has stopped the use of pesticides at its nursery for prophylactic purposes.</p> <p>Manual weeding is combined with the application of weedicides instead of the application of glyphosate or Galon 4 throughout the plantation. Interlines are slashed instead of weedicide application and this is also done only in selected areas in the interline when necessary. Around the palms, circular chemical weeding is used instead of blanket use of weedicides.</p> <p>The company-maintained records of pesticides used and record of a presentation on “reduction of pesticides use” sighted confirmed that the implementation of the company’s IPM plan resulted in the use of pesticides compared to blanket application of pesticides and for prophylactic purposes.</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.		PRESCO did not use pesticides for prophylactic purposes. The company indicated to have had the history of using pesticide for prophylactic purposes at its nursery about 10 years	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



			<p>ago but have stopped this practice as part of its IPM plans. Now observations are made for pest and disease before control measures are initiated. Review of records, interview with pesticide applicators, workers at nursery and direct observation in the field also did not come across any evidence of the company using pesticides for prophylactic purposes.</p>	<p><input type="checkbox"/> Not Applicable (justification required)</p>
7.2.5	<p>Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, are not used, unless 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  b) Why there is no other alternative which can be used  c) Which process was applied to verify why there is no other less hazardous alternative  d) What is the process to limit the negative impacts of the application 7.2.5  e) Estimation of the timescale of the application and steps taken to limit</p>		<p>PRESCO did not use pesticides categorized as WHO Class 1a and 1b pesticides. The company as a subsidiary of the SIAT Group adhered to the SIAT Group Environmental Policy of September 2018 and the SIAT Group Occupational Health and Safety Policy of August 2018 which commits to avoid the use of pesticides classified as WHO Class 1a and 1b. The company has a list of pesticides in use which indicates the WHO class for each pesticide on the list.</p> <p>The company maintains a spreadsheet of pesticides named “approved plantation chemicals” which lists all pesticides in use including WHO classification. All approved pesticides on the list had their categories ranging between II and III or as U.</p> <p>Interview with workers, review of pesticide records, visit to the chemical stores in all the 4 estates of Cowan,</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>



	application to the specific outbreak.		Obaretin Ologbo and Sakponba (Ato) and direct observation in the field did not come across any evidence of the use of WHO class 1a and 1b pesticides.	
7.2.6 (C)	Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they carry out.		<p>PRESCO has several procedures covering the handling of pesticide in the company as contained in the PRESCO PLC, AGRIC MANUAL FOR OIL PALM PRE-AGPO-325\AGR-SOP-01-2 Version 2 of 2020 and sighted during the audit. These include 1) Pesticide Application (Field) PRE-AGPO-325\AGR-SOP-10; Version 02 of 31/03/2020; 2) Transportation of Herbicide PRE-AGPO-325\AGR-SOP-24, Version 02 of 20/04/2020; 3) Handling Chemical Spillages PRE-AGPO-325\AGR-SOP-23, Version 02 of 20/04/2020; and among other relevant procedures.</p> <p>Pesticides were only handled, used, or applied by persons who have completed the necessary training as confirmed from interviews with pesticide handlers and training records sighted.</p> <p>Pesticide applicators are trained. Samples of training records were sighted.</p> <p>Interviews with pesticide sprayers in</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>confirmed that, the company had educated them on the hazards and risks associated with handling pesticides. Sprayers said these pesticides can have serious health and safety to handlers' lives, the environment, and their neighbors, and therefore the reason for observing the use of PPEs to prevent or minimize contact with the sink, inhalation, and avoid ingestion through the mouth. They also mentioned not to spray in the riparian buffer. These sprayers were observed to be in their full PPEs which included, overall, water-resistant aprons, respirators, eye goggles, nylon gloves, rainboots, and caps. Sprayers confirmed that they go for replacement anytime their PPEs are damaged by just returning the old ones.</p> <p>The supervisors had SDS available onsite. Pesticides were mixed at the mixing centers and transported to the field, and the spraying was also observed to be consistent with the product labels. Knapsack sprayers were being used for spraying and Inspection of these machines found them to be appropriate and safe.</p>	
7.2.7 (C)	Storage of all pesticides is in accordance with recognised best practices.		<p>PRESCO stored all of its pesticides according to recognized best practice. The company is required to follow the SIAT Group Occupational Health And</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity



			<p>Safety Policy of August 2018 which commits the group and its subsidiaries to safe storage and handling of chemical through specific comments to include Storing, recording, labelling and disposing chemicals in accordance to national or international guidelines and best practices (as stated into group procedure regarding chemicals). The company also has chemical storage procedures</p> <p>Chemical store workers had received training on these procedures and The Material Safety Data Sheets (MSDS) of chemicals used were available at all the chemical stores visited during the audit.</p> <p>The company has SOP - Managing Hazardous Chemical Products (Storage And Handling) which guides the storage of pesticides and related issues. The company also has adequate and appropriate facilities for the storage of hazardous chemical products in all the estates visited. Storage of chemical inside these facilities also followed the company's procedures and were of best practice. The company storage procedures include the storage compatibility plan, installation of fire extinguishers,</p>	<p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
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			sawdust for potential spillage among others.	
7.2.8	All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.		<p>Pesticides are mixed at the mixing centres in the Sakponba and the Obaretin estates and empty containers are left in the storage units in the cloakroom. At the Cowan estate, pesticide containers after mixing is also returned to the chemical store for storage and transfer to Obaretin estate. The company maintains empty chemical container log book which is used with the aim of accounting for pesticide containers. Pesticide containers are properly stored and lifted by a State approved chemical container waste handler records of which were available and reviewed during the audit.</p> <p>Records of empty containers maintained by the company including those transported by its third party chemical container handler were available and sighted during the audit. No evidence of empty pesticide containers seen indiscriminately disposed 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)
7.2.9 (C)	Aerial spraying of pesticides is prohibited,		PRESCO did not use aerial spraying in	<input checked="" type="checkbox"/> Conform



	<p>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>the application of pesticides. The company uses knapsack sprayers and indicated not to the need for the use of aerial spraying as part of its operations. Interview with workers and director observation in the field and in all the Estates of the company did not come across any evidence of use of aerial spraying.</p>	<p><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>7.2.10 (C)</p>	<p>Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.</p>		<p>PRESCO conducted specific annual medical surveillance for its pesticide applicators and handlers. The company maintains up-to-date list of all pesticide handlers and applicators for all its three estates of Cowan, Ologbo, Obaretin and Sakponba. Pre-employment medical screening is also carried out for each worker to be employed including those for contract renewal for plantation workers including chemical applicators every 6 months.</p> <p>Chemical handlers however are given specific medical test to included physical body examination, full blood count, blood pressure; Kidney Function Test (KFT) and Liver Function Test (LFT), random blood sugar test, x-ray among others. The laboratory aspects of the tests are done by collecting the</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>relevant samples to private medical laboratories for analysis. Records of medical screening results were available and reviewed during the audit to evaluate conformance with this requirement. .</p> <p>The results did not show any work-related health conditions. Interview with sample of pesticide handlers also confirmed that, they are called back for further evaluation and treated should their medical test results suggest anything requiring medical attention.</p>	
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>PRESCO made a worker whose medical restrictions were not known to undertake spraying of chemicals. Prohibition of pregnant and breastfeeding women from activities related to the handling of hazardous chemical is a commitment by the SIAT Group under its Occupational Health And Safety Policy of August 2018.</p> <p>However, interview with pesticide sprayers deployed to do loading of palm seedlings at the Obaretin nursery established that, a named worker employed in June 2025 was made to do spraying at the Abia Muster two weeks ago but is yet to undergo the</p>	<p><input type="checkbox"/> Conform</p> <p><input checked="" 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>required medical test to establish his fitness as a sprayer.</p> <p>Review of medical records at the clinic and from the HSE records confirmed that the said workers was not included in the list of chemical handlers who have undergone medical surveillance.</p>	
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<b>Criterion 7.3:</b> 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.		Presco PLC has a was management plan titled "Waste and Pollutants (GHG) Management Plan" (referenced PRE-PLA-025\HSE-PLA-01), dated 14/03/2013, last reviewed on 14/01/2025 in place. The document identified types of wastes generated by Presco PLC. As reviewed, the plan identified types of wastes including: chemical containers, boiler ash, empty fruit bunches, fibers, POME, shells, decanter solid, recovered oil from tank cleaning, refinery effluent, waste oil, light tubes, used tyres, scrap metals, batteries, oil filters, condemned oil, battery acids and containers, wood, saw dust, obsolete chemicals, office wastes, soap detergents, plastics, cartons, dangerous to highly dangerous wastes (medical wastes containing risks of contamination, human waste like fluids, etc., needles and bandages, expired chemicals, left-over medicines, septic tank sludge, animal droppings and gardening wastes, empty bags of food. The management plan lays specific emphases on reduce, re-use 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>recycling of wastes generated in all operations and housing areas.</p> <p>The plan itemizes all the different categories of wastes generated. There is also an SOP for waste management captioned Waste Management (PRE-ENV-495\HSE-SOP-04) Version 3, dated 12/08/2024. The objective of the SOP is to describe the waste disposal procedure in Presco Plc in order to comply with the company's waste management plan: collection and transport. It comprises waste definition per section/sorting, collection, storing and the various possibilities of elimination for both domestic and industrial wastes. It includes recycling, waste sorting and re-use. The waste management plan includes the separation of wastes.</p> <p>The SOP states that only wastes coming from the houses and the offices can be bury at the dumpsite. Industrial wastes should be stored and treated according to the waste management plan. None of any waste can be burn.</p> <p>Section 3.2 of the Waste Management Plan detailed waste types and the recommended treatments for the different categories of wastes, as follows:</p>	
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			<ol style="list-style-type: none"> <li>1. Medical wastes containing risks of contamination, human waste like fluids, etc., needles and bandages will be incinerated.</li> <li>2. Organic wastes like wood can be sold.</li> <li>3. Polybags shall be donated to recycling plants.</li> <li>4. Chemicals and chemical containers shall be disposed according to their respective MSDS.</li> <li>5. Empty fruit bunches (EFBs) shall be shredded and conveyed to feed boiler to create green energy.</li> <li>6. Fibers will be used to feed boiler to create green energy.</li> <li>7. POME through biomethanization to create green energy.</li> <li>8. Recovered oil from tank cleaning will be dump into florantine.</li> <li>9. Scrap metals will be collected by workers in metal waste bins and brought to HSE to scrap yard, to metal container. Scrap metal from investment directly drop at scrap yard, and all will be sold to contractor and be re-used.</li> <li>10. Scrap metals can be transformed and re-used by maintenance department welder.</li> <li>11. Wastes batteries are collected by registered contractors.</li> <li>12. Cartons will be collected weekly, and can be burned, if boiler specification allows it, or through disintegration at the dumpsite.</li> </ol>	
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			<p>13. Bags and plastic are collected weekly and donated to plastic recycling plants.</p> <p>14. Gardening wastes are collected from the houses, composted, or disposed at the dumpsite with the aid of a tractor.</p> <p>15. Household wastes will be collected weekly and disposed of at the dump site.</p> <p>16. Containers of hazardous chemicals must never be re-used to avoid risk of contamination. Containers can be redistributed to suppliers for refilling.</p> <p>Section 3.1 of the plan included management principles and treatment hierarchy: source reduction; recovery (recycling, re-using and composting); waste combustion with energy recovery; waste dumpsite/land fill.</p> <p>Section 3.3 of the Waste Management Plan mentioned precautions for handling all categories of wastes. For example:</p> <ol style="list-style-type: none"> <li>1. Protective clothing should be worn while handling wastes. For all waste management: safety boots, overall, and gloves must be worn.</li> <li>2. For hazardous waste management, safety boots, overall, chemical resistant gloves, nose mask and safety goggles must be used.</li> <li>3. For shredded EFBs, shells or dusty items: safety boots, overall and chemical resistant gloves, nose mask and safety goggles should be</li> </ol>	
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			<p>worn.</p> <p>4. After handling wastes, employees must wash their hands.</p> <p>The company also has an SOP titled “Nutrient Recycling” (referenced PRE-AGPO-325\AGR-SOP-16), Version 02, dated 09/05/2016 and last reviewed on 20/04/2020. Section 11.1 of the procedure detailed how EFB generated would be recycled through mineralization approach with procedural steps. Direct observations onsite established that the waste management and all waste/pollutant related management plans and SOPs are well-implemented.</p>	
7.3.2	Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.		<p>The company has an SOP for waste management captioned “Waste Management” (referenced PRE-ENV-495\HSE-SOP-04) Version 3, dated 12/08/2024. The objective of the SOP is to describe the waste disposal procedure in Presco Plc in order to comply with the company’s waste management plan. It comprises waste definition per section/sorting, collection, storing and the various possibilities of elimination for both domestic and industrial wastes. It includes recycling, waste sorting and re-use. The waste</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>management plan includes the separation of wastes.</p> <p>The SOP aims at managing all wastes produced within Presco's operation/or the estates. It comprises waste definition per section/sorting, collection, storing, and the various possibilities of elimination for both, domestic and industrial wastes. It includes waste disposal methods as recycling, waste sorting and re-use. The waste management plan includes the separation of wastes.</p> <p>The SOP states that only wastes coming from the houses and the offices can be buried at the dumpsite. Industrial wastes should be stored and treated according to the waste management plan. it noted that none of any waste can be burn.</p> <p>Records of trainings provided to workers and managers on proper waste handling and disposal to ensure proper waste disposal are available in the company and presented for review during the audit. For example:</p> <ul style="list-style-type: none"> <li>i. Training on storage and disposals of empty chemical bottles conducted on 18/06, 2025 with 30 workers in attendance at Obretin Estate.</li> </ul>	
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			<ul style="list-style-type: none"> <li>ii. Training on waste management conducted on 12/02/2025 at Cowan Estate with 14 people in attendance.</li> <li>iii. Training on waste management conducted on 14/06/2025 at Cowan Estate with 58 people in attendance.</li> <li>iv. Training on waste management conducted on 06/07/2025 at Ologbo Estate with 21 people in attendance.</li> </ul> <p>There were also evidences of implementation of the proper waste disposal methods by the company, which were presented to the audit team and reviewed during the audit.</p> <p>Records of wastes collections by some contractors were seen during the audit.</p> <p>For example:</p> <ul style="list-style-type: none"> <li>i. Evidence of permits issued to Clestel Global Service for lifting spent all, issued by the Edo State Ministry of Environment and Sustainability, dated 3<sup>rd</sup> September, 2025 and agreement March, 2024 and the contract between the Contractor and Presco PLC made on 7<sup>th</sup> February, 2025.</li> <li>ii. Contract agreement between Presco PLC and Charles Ibe for the evacuation of solid wastes, dated 5<sup>th</sup> February, 2025.</li> <li>ii. Contract agreement between Presco PLC and Bob Douglass Resources Enterprises for evacuation of dry sludge cake from effluent pond, dated 7<sup>th</sup> February, 2025.</li> </ul>	
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			<ul style="list-style-type: none"> <li>v. Evidence of 2360 kg of waste products collected by Charles Recycling Company for recycling on 1<sup>st</sup> July, 2025.</li> <li>v. Evidence of 780 kg of condemned cartons collected by Charles Recycling Company on 1<sup>st</sup> July, 2025.</li> <li>vi. Evidence of 4200 kg of breakable wastes collected by Charles on 27<sup>th</sup> June, 2025.</li> </ul> <p>For the management of POME, parts of POME are being utilized for green energy generations after methane extraction from POME. the rest are being treated before discharges. The bypassed portions of the POME go through the anaerobic processes before discharges. For example, review of daily POME generations and interview with the personnel in-charge established that:</p> <ul style="list-style-type: none"> <li>i. In January 2025, 24,027 m<sup>3</sup> of POME was produced out of which 8,635 m<sup>3</sup> was used for green energy generation while 15,392 m<sup>3</sup> was bypassed, and went through anaerobic processes.</li> <li>ii. In February, 35,181 m<sup>3</sup> were generated, out of which 23,705 was bypassed and went through the anaerobic processes at the effluent treatment ponds before discharges, while 11,473 m<sup>3</sup> used for green energy generation.</li> <li>iii. In March 2025, 36,564 m<sup>3</sup> was produced, out of which 10,768 m<sup>3</sup> was</li> </ul>	
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			<p>used for energy generation while 25,796 m<sup>3</sup> was bypassed.</p> <p>iv. In April 2025, 31,292 m<sup>3</sup> was produced, out of which 7,349 m<sup>3</sup> was utilized for green energy generation while 23,943 m<sup>3</sup> was bypassed.</p> <p>v. In May, 2025, 25,512 m<sup>3</sup> was produced, out of which 6,674 was used for green energy generation while 18,838 m<sup>3</sup> was bypassed.</p> <p>The company also has designated waste bins provided for proper waste disposals. The bins have been marked as Black-colored Bin for light metals; Red-colored Bin for Plastic and Rubber; Green-colored bin for household wastes and Blue-colored Bin for glass. Inspections of the bins showed that the wastes were sorted according to the waste and pollution management plans.</p> <p>Presco PLC maintains records of incoming and outgoing wastes. All information are documented in excel sheet captioned "PRESCO Waste Disposal Monitoring. Information are recorded according to types of wastes, date generated or evacuated from the estates, the contractors, the collectors, etc.</p> <p>However, during audit visit to the POME ponds/lagoon, a substantial amount of</p>	
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			<p>nylon bags, empty plastic containers and some plastic buckets were seen littering Pond I, which were found to be contrary to the company's own procedure for proper waste management. Meanwhile, HSE team explained that the littering happened during dredging of the pond, but audit team did not consider empty plastic bottles, plastic bags and other materials observed at the pond as appropriate items for dredging, but rather found to be associated to improper waste disposals. Hence, this is raised as an opportunity for improvement so that necessary actions are taken to forestall re-occurrences.</p>	
7.3.3	<p>The unit of certification does not use open fire for waste disposal.</p>		<p>There are no evidence that Presco PLC disposes of its wastes or waste materials using fire or open burning. Although the hazardous wastes like medical wastes, which are disposed of through incineration, as specified in the waste and pollution management plan and the waste management plan in Section 3.2 of the Environmental and Social Management Plan. SOP for waste management captioned "Waste Management" (referenced PRE-ENV-495\HSE-SOP-04) Version 3, dated 12/08/2024. As reviewed, waste shall in no case be burnt as a means of disposal.</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>The company also has zero burning policy. The policy states that:</p> <p>As part of its environmental responsibility as well as its commitment to the Roundtable on Sustainable Palm Oil certification and to reducing its greenhouse gas emissions Presco's plantations follow a strict zero burning policy.</p> <p>There were no evidences in any of the four plantations that fire is being used in any of the company's operations, including for land-clearing in the case of new planting, replanting or any other development. All land-clearing activities are carried out mechanically and felled vegetation is shredded for nutrient recycling.</p> <p>The company does not allow farming within its estates as local farmers use fire as a means of land preparation.</p> <p>In addition, Presco PLC employees are being sensitized on the zero-burning policy and fire-surveillance teams are trained to monitor, react to, control and manage involuntary fire outbreaks in the plantations, particularly during the dry season when fire risks are at their highest. Interview with the host communities also established that they are being sensitized about non-use of fire for land preparation and burning.</p>	
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<b>Criterion 7.4:</b> 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>PRESCO aimed to follow GAP as contained in its SOPs to manage soil fertility to optimize yield and to minimise. The company agriculture manual - PRESCO PLC AGRIC Manual for Oil Palm: PRE-AGPO-325\AGR-SOP-01-01-28. Version 2 approved June 2020 contains specific procedures of GAP to include procedures related to the management of soil fertility and minimization of negative environmental impact.</p> <p>These procedures are implemented, monitored through direct field observations and daily reporting by supervisors. Implementation for most of these practices follow annual plans which specify for each month the blocks where activities are to take place. Cover crops were observed to have been planted in young plantations as specified in the sandy soil management procedures. Fertilizer and EFB application records also available to confirm the implementation of the company good agriculture procedures.</p> <p>Review of records and direct observation during a field visit further</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)

			confirmed that to the large extent these procedures are being implemented.	
7.4.2	Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.		<p>PRESCO carried out leaf sampling and analysis to monitor changes in its soil fertility and plant health. The company has a leaf sampling procedures - Leaf Sampling, PRE-AGPO-325\AGR-SOP-20, Version 02 of 20/04/2020. Sampling and analysis are done yearly, and records were available during the audit. Leaf analysis was carried out by IITA, and results analysed with recommendation by CIRAD. The recommendation for 2025 was sighted. This covered recommendations for both matured and immature palm. The company fertilizer programme is informed by these recommendations, the results of the company's own fertilizer trials done in conjunction with CIRAD.</p> <p>Soil analysis has been carried out for the all the estates in 2024 and were 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)
7.4.3	A nutrient recycling strategy is in place, which includes the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of		PRESCO has a nutrient recycle strategy which is implemented. The strategy includes the recycle of EFBS and the land application of its treated POME.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity



	inorganic fertilisers.		No land application was observed during estates visits.	<input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.4.4	Records of fertiliser inputs are maintained.		PRESCO maintained records of fertilizer inputs. The spreadsheet report titled "PRESCO fertilizer application record covering 2024 and 2025 to date for all the company's plantation estates. For each plot, application records included, specific fertilizer, the recommended amount per palm from CIRAD, the budget and the actual amount applied. In 2025.	<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)
<b>Criterion 7.5:</b>				
Practices minimise and control erosion and degradation of soils				
7.5.1 (C)	Maps identifying marginal and fragile soils, including steep terrain, are available.		PRESCO has maps for its estates. The HCV assessments carried out by Proforest concluded that there are no marginal or fragile soils in the Sakponba, Obaretin and the Cowan Estates. These estates were concluded as generally flat and low-lying areas. The elevation at the Sakponba concessions according to the HCV report ranges between 30 and 75 m asl and the average elevation for the Cowan and Obaretin are 14 m asl and 32 m asl respectively.	<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)



			Direct observations in the field during the audit also confirmed these conclusions. Nevertheless, the company has the Flood and Erosion Control procedures: PRE-AGPO-325\AGR-SOP-21 of 20/04/2020 and the soil management maps for all its estates. For example, Sakponba – Soils and Obaretin soils maps.	
7.5.2	There is no extensive replanting of oil palm on steep terrain.		PRESCO did not carry out replanting of oil palm on steep terrain. Though the company has a replanting programme for its Obaretin and the Cowan estates, replanting which started. However, there are no steep slopes in any of these plantation estates. The Sakponba estate is a new planting area.	<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.		PRESCO did not carry out its new planting on steep terrain. The company has carried out new planting at its Sakponba Estate in 2023. The HCV assessment carried out by Proforest titled “Assessment of High Conservation Values in Presco’s Sakponba concession in Edo State, Nigeria Full assessment report, Final Version of February 2017 concluded that the concession area is low lying and generally flat with elevation ranging between 30 and 75 m asl. Direct	<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)



			observations of new planting in the Sakponba estate during the audit confirm a flat terrain	
<b>Criterion 7.6:</b> 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.		PRESCO has an approved NPP for its Sakponba Estate which is the only area with new planting done up to 2023. The NPP summary report duly signed by the Managing Director, the Group Sustainability Manager and the Health and Safety Officer as well as the HCV assessment carried out by Proforest titles "Assessment of High Conservation Values in Presco's Sakponba concession in Edo State, Nigeria Full assessment report, Final Version of February 2017" concluded the area to be generally flat and low lying without the risk of soil erosion. No marginal areas were also identified. Direct observation during field visit to the area further confirmed these conclusions.	<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)
7.6.2	Extensive planting on marginal and fragile soils, is avoided, or, if necessary, done in accordance with the soil management		PRESCO did not do new planting on marginal and fragile soils. The company has carried out new planting in its	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity



	plan for best practices.		Sakponba concession. However, the NPP summary report and the HCV assessment carried out by Proforest titles “Assessment of High Conservation Values in Presco’s Sakponba concession in Edo State, Nigeria Full assessment report, Final Version of February 2017” concluded the area to be generally flat and low lying without the risk of soil erosion. No marginal areas were also identified.	<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		PRESCO new planting in Sakponba concession did not involve drainage and irrigation outside the nursery. The HCV assessment carried out by Proforest “Assessment of High Conservation Values in Presco’s Sakponba concession in Edo State, Nigeria Full assessment report, Final Version of February 2017” identified all the small pockets of swamps and ponds in the Sakponba concession as HCV 3 with recommendation for a 30-metre buffer from the edge of the inundated area during peak wet season. Direct observation during field visit confirmed these conclusions.	<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 7.7:**

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.		PRESCO did not carry out new planting on peat. The company has conducted soil analysis for all the three estates under the scope of this certification with written reports which were consulted during the audit. The test which included samples from different soil layers up to 90 cm depth did not come across any peat.	<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)
7.7.2 (C)	Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).		PRESCO concessions under the scope of this audit did not have any area with peat as reported in section 7.7.1 above. The company provided email evidence to demonstrate that it had reported on its peat inventory. The email on the subject "Second Submission of RSPO Peat Inventory" from <a href="mailto:forms-receipts-noreply@google.com">forms-receipts-noreply@google.com</a> of Thu 23-Feb-23 5:33 PM with the content confirming receipt of the company's report as submitted by a known staff of the company.	<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)
7.7.3 (C)	Subsidence of peat is monitored, documented and minimised.		PRESCO did not have peat in its concessions under the scope of this certification. The company has conducted soil analysis for all the three estates under the scope of this certification with written reports which were reviewed during the audit. The test which included samples from different	<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)



			soil layers up to 90 cm depth did not come across any peat.	
7.7.4 (C)	A documented water and ground cover management programme is in place.		PRESKO did not have peat in its concessions under the scope of this certification. The company has conducted soil analysis for all the three estates under the scope of this certification with written reports which were reviewed during the audit. The test which included samples from different soil layers up to 90 cm depth did not come across any peat.	<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)
7.7.5 (C)	For plantations planted on peat, drainability assessments are conducted following the RSPO Drainability Assessment Procedure, or other RSPO recognised methods, at least five years prior to replanting. The assessment result is used to set the time frame for future replanting, as well as for phasing out of oil palm cultivation at least 40 years, or two cycles, whichever is greater, before reaching the natural gravity drainability limit for peat. When oil palm is phased out, it is replaced with crops suitable for a higher water table (paludiculture) or rehabilitated with natural vegetation.		PRESKO did not have peat in its concessions under the scope of this certification. The company has conducted soil analysis for all the three estates under the scope of this certification with written reports which were reviewed during the audit. The test which included samples from different soil layers up to 90 cm depth did not come across any peat.	<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>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 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 (C)	All existing plantings on peat are managed according to the <i>'RSPO Manual on Best</i>		PRESCO did not have peat in its concessions under the scope of this	<input checked="" type="checkbox"/> Conform



	<p><i>Management Practices (BMTs) for existing oil palm cultivation on peat', version 2 (2018) and associated audit guidance.</i></p>		<p>certification. The company has conducted soil analysis for all the three estates under the scope of this certification with written reports which were reviewed during the audit. The test which included samples from different soil layers up to 90 cm depth did not come across any peat.</p>	<p> <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>7.7.7 (C)</p>	<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>PRESCO did not have peat in its concessions under the scope of this certification. The company has conducted soil analysis for all the three estates under the scope of this certification with written reports which were reviewed during the audit. The test which included samples from different soil layers up to 90 cm depth did not come across any peat.</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 7.8:**  
Practices maintain the quality and availability of surface and groundwater.

<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>Presco PLC has a water management plan (referenced PRE-PLA380\HSE-PLA-01) Version 02, approved by the Chief Operating Officer in place. The plan covers its three estates and POM. It was last reviewed in November 2021 and is being implemented.</p> <p>The plan identifies water sources as ground water; Surface water (river streams, lake, swampy areas); Wastewater (effluent, car wash water, sewage water (from toilets, workshops, labs); and to some extent rain and storm water.</p> <p>Surface waters are identified in the maps of the company's four estates (Ologbo, Cowan, Obaretin and Sakponba - Ato respectively).</p> <p>Section 5 of the water management procedure details procedures which are being implemented to ensure safe drinking water and overall efficient management of its water and to avoid or reduce the impact of its activities on water bodies. As reviewed, to ensure that PRESKO is taking steps and actions to manage its water use and 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><input type="checkbox"/> Not Applicable (justification required)</p>	
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		<p>impacts its activities have on water bodies, a few procedures are in place and detailed as follows:</p> <ol style="list-style-type: none"> <li>i. Water Management Procedure 1: industrial wastewater (effluent POME) monitoring &amp; impact mitigation.</li> <li>ii. Water Management Procedure 2: management of water supply and water consumption.</li> <li>iii. Water Management Procedure 3: management of fragile zones.</li> <li>iv. Water Management Procedure 4: storm water management.</li> <li>v. Water Management Procedure 5: wastewater (non-industrial) management.</li> <li>vi. Water Management Procedure 6: water treatment;</li> <li>vii. Water Management Procedure 7: rainfall monitoring procedure;</li> <li>viii. Water Management Procedure 8: piezometer monitoring procedure;</li> <li>ix. Water Management Procedure 9: management of irrigation at the nursery.</li> </ol> <p>The company has flow meters installed to monitor and report on its water uses. interviews with the workers also established that they have unfettered access to clean water for drinking.</p> <p>Presco provides portable water to its host communities through its Corporate</p>	
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		<p>Social Responsibility (CSR) projects with the communities by constructing boreholes.</p>	
<p>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>		<p>There are evidences that Presco PLC is protecting water courses and wetlands. Due to the low-lying nature of all the estates of the company, all the HCV assessments carried out by Proforest for the four estates identified all ponds and wetlands, swamp forests and perennial tributaries as HCV 3, and put under permanent protection and monitoring, as part of its HCV management programme.</p> <p>These water courses and wetlands are being protected in line with the HCV assessment management and monitoring recommendations, guided by the company's Buffer zone SOP captioned Managing of Sensitive Areas (HCV, Buffer Zone, Waterbodies, Wetlands, Slopes HCS), referenced PRE-ENV-496\HSE-SOP-17, Version 02, created 12/07/2016 and last reviewed on 15/08/2024. the procedure noted that the conservation and security of water bodies shall be obtained due to the creation of buffer zones and clear separation from plantation plots to avoid contamination of the waterbody by agro-chemicals and to help recharge groundwater and prevent soil erosion.</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>Areas with a slope above 16° shall be inspected in order to determine their use in respect to land suitability. As reviewed, fragile zones must be identified and mapped. Water bodies, rivers and swamps must be represented on plantation maps (including those that dry up during the dry season, they are also within the scope of this procedure). Also zones where the slope is higher than 25% or 14° must be identified (but note, actual PRESCO plantations do not contain slopes, terrains are rather flat).</p> <p>Riparian buffer zones have been established with their widths appropriate to the sizes of water courses and swamps. For example, in Cowan Estate, a total of 182.6 ha made up of approximately more than 137.81 ha of ponds/swamps and plantation and more than 22.16 ha of the permanently inundated extensive swamp forests, which is the headwaters of tiny tributaries of the rivers Ethiope and Ikpoba are all under permanent protection by established riparian buffer zones. These areas have also been mapped for effective management. For example, Cowan Conservation areas (182.6ha) and Ologbo Conservation Areas which are mostly swamp forest (4,413.3 ha).</p>	
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		<p>Direct observation to the field in all the four estates did not come across any evidence of pesticide application within the established riparian zones which are marked by red paints on palms. Review of monitoring records of analysis conducted by Foremost Development Services Ltd (a 3<sup>rd</sup> party) further confirmed for example, for the Cowan Estate that, Surface water Quality results of the physical and chemical analyses including total hydrocarbon, salinity and pesticide, BOD and COD for the 3<sup>rd</sup> and 4<sup>th</sup> Quarters of 2024 were good apart from the aesthetic qualities and turbidity which was higher than the specified, as recommended by WHO/FMENV.</p>	
<p>Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored.</p>		<p>Presco aims at 100% treatment of its POME. The company has installed biomethanation plant for the conversion of 100% of its annual POME produced. The company also has treatment ponds, where POME is channelled for anaerobic treatment whenever the biomethanation plant needs to be shutdown, either for regular maintenance or an unexpected breakdown.</p> <p>For the management of POME, larger parts of POME are being utilized for</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>green energy generation while the rest were being treated before discharges. Review of POME records and interview with personnel in-charge confirmed approximately 87, 86.2, 85.1 and 90.8% of POME generated in March, April, May and June, 2025 were used in the generation of green energy with 23, 0, 1 and 0% flared respectively.</p> <p>The company also has an SOP in place for monitoring and mitigation of industrial wastewater (effluent-POME), PRES-ENV-496\HSE-SOP-01, Version 1.01, dated of 09/02/2017. The procedure aims to ensure that the company monitors its wastewater and mitigates the impact it can have on the environment and/or local communities. Mill effluent production is being monitored daily by the installed flow meters. Mill effluent discharge is monitored independently by an approved consultant (Foremost Development Services) with Certificate No. 2103125. The monitoring reports were available and reviewed during the audit.</p> <p>For example, Presco PLC Environmental Compliance Monitoring (ECM) Report of the Green Energy/Vegetable Oil Refining Plant at</p>	
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		<p>Obaretin Estate, including the quarterly reports for 3<sup>rd</sup> and 4<sup>th</sup> of 2024. The laboratory analysis revealed that all the effluent parameters were below the maximum limit in conformity to the national standard (NESREA/FMEnv), except the BOD levels of ponds (OBR<sub>C1</sub> and OBR<sub>C3</sub> Effluent) of 1590 and 1105 for the raw and treated effluents, which were higher than the limit set by the FMEnv/ NESREA (50/500) for land application. The report noted and confirmed during the audit that, the wastewater is not discharged into any surface water but rather used for irrigation purpose in the field. The report further recommended for the company to continually maintained (scooped) its three (3 Nos.) serial ponds to enable them work more efficiently.</p> <p>Interview with the Federal Ministry of Environment confirmed that Presco PLC has been complied with its environmental regulations regarding mill effluent management, and has obtained the necessary permits.</p>	
<p>Mill water use per tonne of FFB is monitored and recorded.</p>		<p>Review of mill production records confirmed that Presco monitors water consumption during production per tons of FFB processed. The company has</p>	<p><input checked="" type="checkbox"/> Conform  <input type="checkbox"/> Major Nonconformity  <input type="checkbox"/> Minor Nonconformity</p>



		<p>flow meters installed at the Mill. As reviewed, the records showed that readings are being taken on daily basis, and reported monthly from where mill water uses per tons of FFBs are determined.</p> <p>For example, daily and monthly records for June 2024 to June 2025 were sighted and reviewed during the audits, as follows:</p> <p>In June, July, August, September, October, November and December, 2024, 27,338; 31,627; 35,478; 37,557; 26,668 and 21,049 m<sup>3</sup> of water were consumed with 14,809.56; 14,261; 15,236.28; 14,856.46; 12,286.85 and 9,138.86 tons of FFB processed at water/ton of FFB 1.85, 2.22, 2.33, 2.54, 2.65, 2.91 and 2.30 respectively. For 2025, the records showed that 0.93, 0.71, 0.73, 0.88, 1.44 and 2.57 m<sup>3</sup>/ton of FFB for January, February, March, April, May and June 2025 respectively. at an average of 0.96 m<sup>3</sup>/ton, as reviewed.</p>	<p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
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<b>Criterion 7.9:</b> <b>Efficiency of fossil fuel use and the use of renewal energy is optimized.</b>			
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>PRESCO has a plan for efficient use of fossil fuels and to optimise renewable energy. The plan “Action plan for GHG emission Reducing” identifies the company’s emission sources to include land use change, POME, Mill fuel and grid electricity and fertilizer use. For each identified source, the plan has details of mitigation actions, monitoring indicators and timelines. The monitoring indicators however include key emission indicators such as tCO2 emission/tFFB. This plan is implemented and monitored with plans to expand its biogas plant capacity. According to the company, it is evaluating four option to optimize renewable energy for action to be presented for implementation by the end of 2024 which is expected to move the company to 100% use of renewable energy. These include gas turbine, Generators running on gas, procurement of a new 45ton /boiler to be run on 7.7megawat turbine. The company at the time of the audit had 1.5megawatt and 2.5megawatt turbines running on steam from</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>existing boilers which were being powered by gas produced by the company's biomethanation plant and producing about 87% renewable energy.</p> <p>About 80% amount of biogas produced by the company was used in 2024 compared to previous times where it used to flare greater percentage of the gas produced. The fibre from the factory was being dumped in the plantation for storage with the plan to convey it back to run the boiler as part of the new element of the renewable energy optimization plan</p> <ul style="list-style-type: none"> <li>• At the time of the audit PRESCO is receiving energy (electricity) from an independent power plant to reduce the use fossil</li> <li>• Optimise the use of renewable energy - moved from shell boiler to mixture of fibre and shell which has increase combustion, reduced emission of CO2.</li> </ul> <p>Monitoring metrics and records of January to June 2025 included Renewable energy use/tCPO (kWh renewable/t CPO)</p>	
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			Direct fossil fuel use/ tFFB; (diesel / t FFB)	
<b>Criterion 7.10:</b> Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions				
7.10.1 (C)	GHG emissions are identified and assessed for the unit of certification. Plans to reduce or minimise them are implemented, monitored through the Palm GHG calculator and publicly reported.		PRESCO has identified and assessed its GHG emissions. The identified emissions and their mitigation plan are contained in the company's waste management plan (PRE-PLA 025\HSE-PLA-01 of 15/10/2018) The plan. Subsection 4 (Emission of Greenhouse Gases) of Section 4 identifies the company's major GHGs include CO <sub>2</sub> , Methane (CH <sub>4</sub> ) and Nitrous oxide (N <sub>2</sub> O) and their major sources. The company also has emission reduction plan "Action plan for GHG emission Reducing" which also identifies the company's emission sources to include land use change, POME, Mill fuel and grid electricity and fertilizer use. For each identified source, both documents have outlined mitigation actions. For example, maintenance of high carbon stocks in conservation areas, CO <sub>2</sub> sequestration in palm plantations, installation of biogas plant to capture methane 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>use as energy in its refinery thus mitigating GHG emission from POME and use as a substitute for fossil fuels. These plans are implemented and monitored. A biogas plant has been installed, and POME is measured daily and reported monthly.</p> <p>The company's GHG emission is calculated daily reported using the RSPO Palm GHG calculator. The records for 2024 were reviewed and approved as part of the audit.</p> <p>The company's GHG emission monitoring results is reported publicly through the SIAT group website and on its notice board.</p>	
7.10.2 (C)	<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>PRESCO estimated the carbon stock and other sources of emission for its new area planned for development for its Sakponba concession. The report for the assessment titled "Carbon Stock Assessment and GHG Emission Report for Presco's Sakponba Concession in Edo State in Nigeria of 08 February 2017 was available and reviewed during the audit. The reporting followed the Chapter 6 of the RSPO GHG Assessment Procedure for New Development, Version 3. The report</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>estimated carbon stock for the total area.</p> <p>The report also identified field emissions as the main sources of emission for the new development as it did not come with the establishment of a new mill.</p> <p>The emission calculation pointed to the use and following the RSPO new development GHG calculator from <a href="http://www.rspo.org/certification/ghg-assessment-procedure..">http://www.rspo.org/certification/ghg-assessment-procedure..</a> It included recommended mitigation action and a plan.</p> <p>These management actions are consistent with the RSPO GHG management and mitigation plan</p>	
7.10.3 (C)	Other significant pollutants are identified and plans to reduce or minimize them implemented and monitored.		<p>PRESCO has identified its other significant pollutants. These were identified in the Waste Management plan (PRE-PLA 025\HSE-PLA-01 Version 05 of 10/02/2022 ). The identified pollutants include</p> <p>Gas pollutants: (dust, noxious gases-Sulphur oxides, nitrogen oxides and carbon monoxides) and noise. Sources of these pollutants are also identified. Monitoring of these gas pollutants are mandatory by Federal Ministry of Environment Ambient Air Quality Guidelines which provide maximum</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>permissible levels. Quarterly monitoring of ambient air is carried out by an independent consultant – Foremost Development Services. The company has plans to reduce and mitigate the impact of these identified pollutants which are all detailed in the waste management document.</p> <p>Records of monitoring results were available and consulted during the audit and were general found acceptable.</p>	
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<b>Criterion 7.11:</b> 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>There are no evidence that Presco PLC has used fire for preparing land for new or replanting. The company adhered to the SIAT Group Environmental Policy of September 2018 which includes a commitment to zero burning in the strict sense, that “fire is not used in any operations, including land-clearing”. This policy is being implemented. The company also has a Zero Burning Policy captioned “Presco Zero Burning Policy” (referenced PRE-POL-010 \ HSE-POL-03), Version 1, dated January 2018 and approved by the Chief Operating Officer. The policy mentioned that as part of its environmental responsibility as well as its commitment to the Roundtable on Sustainable Palm Oil certification and to reducing its greenhouse gas emissions Presco’s plantations follow a strict zero burning policy.</p> <p>Fire is not used in any of Presco’s operations, including for land-clearing in the case of new planting, replanting or any other development. All land-clearing activities are carried out mechanically and felled vegetation is shredded or left</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>in between rows to decompose for nutrient recycling.</p> <p>Presco employees are sensitized on the zero-burning policy and fire-surveillance teams are trained to monitor, react to, control and manage involuntary fire outbreaks in the plantations, particularly during the dry season when fire risks are at their highest.</p> <p>Interviews with workers and review of the policy document established that Presco does not allow farming within its estates as local farmers use fire as a means of land preparation.</p> <p>Similarly, direct field observation during audit did not establish any use or previous use of fire for land preparation in the four estates.</p>	
7.11.2	The unit of certification establishes fire prevention and control measures for the areas directly managed by the unit of certification.		<p>Presco PLC has fire prevention and control procedures in place captioned “Fire Risk Management” (referenced PRE-HSE-475\HSE-SOP-01) Version 02, created 11/06/2016, last reviewed on 15/08/2024. The procedure aims at installing a prevention plan against fire including minimizing the occurrence risk, controlling the eventual spread of fire if any should start. section 1 of the procedure details as follows:</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"> <li>i. Combustive material such as empty fruit bunches needs to be well stored and specially monitored.</li> <li>ii. Fire extinguishers are arranged and labelled in adequate number, are installed in high-risk areas of fire and they cover the entire site. A monthly weekly inspection is facilitated by the HSE officer and extinguishers are serviced as soon as they become expired or used.</li> <li>iii. All electrical installations on site are regularly monitored to avoid any risk of fire by the department specific maintenance team.</li> <li>iv. The industrial unit has a fire siren and adequate signage indicating that smoking is prohibited. It is forbidden to smoke inside the factories. The violation of these rules may be subject to the sanctions decided by Presco's management.</li> <li>v. An operational fire truck is always available and filled with water, supervision by transport officer and HSE officer.</li> <li>vi. The storage facilities for chemicals meet the terms of storage depending on chemical compatibility.</li> </ul>	
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			<ul style="list-style-type: none"> <li>vii. Bushfires are strictly prohibited within the concession except on request of special authorization by the CAO.</li> <li>viii. Each service vehicle is equipped with a fire extinguisher.</li> <li>ix. On yearly bases, a cross section of the workers undergoes a fire response training facilitated by the Edo State Fire Service, human resource and the HSE department.</li> <li>x. A quarterly fire drill shall be executed and documented, especially in the industrial unit.</li> <li>xi. Workforce needs to be trained as such that a roll call can be executed with every alarm at a specific assembly point.</li> </ul> <p>The company also has accident and emergency procedures in place, captioned “Emergency Response Plan” (referenced PRE-PLA-380\HSE-PLA-01), Version 05, dated 12/08/2022. The plan identifies specific emergency situations and has provided actions to be taken. These include Fire, spillage, Attack and Security Threats, Natural Catastrophes, Medical Emergency Explosion, and Malicious contamination or sabotage, staff unavailability and communication network failure.</p> <p>The company has fire towers located at strategic locations within the four</p>	
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			<p>estates. For the four estates, there are around 26 Fire (hoses) at Obaretin Estate including Mill and Offices, 222 active fire extinguishers 9kg, 6kg, 1kg and 50kg; 4 fire trucks with one each at Obaretin, Cowan, Ato (Sakponba) and Ologbo Estates. This equipment are all numbered and inspected monthly and reported, using fire Extinguisher Form PRE-H&amp;S-475\HSE-FM-01-01, Version 2. The company also trains its workers on fire prevention and control and conducts regular fire drills.</p> <p>The Emergency Drill Plan for 2025 captioned “Emergency Preparedness Drills Schedule for the Year 2025”, reviewed 09/09/2024. According to the plan, three types of drills have been planned including Building Evacuation, Fire Truck Responses and Ambulance Responses. As reviewed, building evacuation drills are to be conducted in March and November 2025 at Obaretin Estate, while fire truck response drills are expected to be carried out in May at the four estates. Ambulance response drills are expected to be done in March, August and November at Cowan, Ato, Obaretin and Ologbo Estates.</p>	
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			<p>Evidences of the implementations of the drills were also sighted and reviewed during the audit. and only in May at Ato, Ologbo and Cowan Estates. for the four estates, including for the fire drill was also sighted and reviewed during the audit.</p> <p>There are evidence of emergency drills which were presented for review during the audit. For example, report of ambulance and fire truck drill conducted on 3<sup>rd</sup> March, 2025 behind maintenance office at 08:10am; report of ambulance emergency drill conducted on 25<sup>th</sup> March, 2025 in Field I-19 at 10:08am at Obaretin Estate; report of fire truck emergency drill carried out on 26<sup>th</sup> May, 2025 at Ato Estate Mill Site at 1:10pm; report of fire truck emergency drill conducted on 23<sup>rd</sup> May, 2025.</p>	
7.11.3	The unit of certification engages with adjacent stakeholders on fire prevention and control measures.		Interviews with the host communities and review of community engagement records (minutes of meetings, pictures) on fire sensitizations established that they have been sensitized on fire prevention and control measures, especially non-use of fire for land preparation and clearing for farming.	<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>They also confirmed that the company policy on zero burning has been shared with them. For example, minutes of meeting held with Iwevbo Community on 28<sup>th</sup> November, 2024 at the community hall where they were sensitized on fire prevention and control with, minutes of meeting with 43 people in attendance Reports of interactive meetings with Obagie-Nunuamen held on 27<sup>th</sup> November, 2024 at the Odionwere's compound where fire prevention and control were discussed with 44 people in attendance. Interview with the community relations officers confirmed that they also Officers have fire prevention and control sensitization as part of their routine engagements with communities. Similar sensitizations are also being carried out by Eco-guards who are responsible for day-to-day monitoring of the conservation areas including the HCV and HCS areas.</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>PRESCO land clearing since November 2005 has not damaged primary forest and any area required to protect HCVs. Its land clearing since 15 November 2018 has also not damaged HCVs or HCS forests.</p> <p>The company in 2017 carried out HCV assessment for its existing Cowan estate.</p> <p>PRESCO has also carried out HCV assessment for its existing Obaretin estate. The company's disclosure form did not report of any land liability.</p> <p>The company's young development area in its Sakponba (now Ato)</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>concession commenced in 2017 with planting continuing through 2018 and beyond. However, the company has gone through the required HCV and HCS and the related NPP assessment requirements prior to the commencement of land clearing operations. was completed in March 2017 with satisfactory outcome per HCVRN review. The report also confirmed that land clearing had not started prior to the conduct of the assessment. See <a href="https://www.hcvnetwork.org/reports/hcv-presco-sakponba-extension-i-concession-nigeria">https://www.hcvnetwork.org/reports/hcv-presco-sakponba-extension-i-concession-nigeria</a></p> <p>The company also completed HCS assessment in 2017</p> <p>Presco also conducted series of HCV assessments and HCS assessment for its Ologbo estate:</p> <p>The Ologbo estate gone through LUCA and completed RaCP process confirmed from an email from, NPP Submission <a href="mailto:nppsubmission@rspo.org">nppsubmission@rspo.org</a>, Sent: Monday, July 7, 2025 11:11 AM</p> <p>Which stated that “our records indicate that the RaCP process for Ologbo Estate under Presco PLC has been completed (RaCP ID: RaCP-0288). The</p>	
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			<p>LUCA was concluded with a status of "Pass" on 11 November 2024, with a Final Conservation Liability of 0.00 ha and an Environmental Remediation Area of 0.00 ha."</p>	
7.12.2 (C)	<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>PRESCO has conducted HCV assessment for its existing plantations of Cowan Ologbo and Obaretin estates. These assessments were carried out by Proforest led by RSPO approved assessors. The company's young plantation at Sakponba (Ato) concession, was proceeded by the required RSPO NPP requirements and verified by RSPO accredited certification body to be compliant.</p> <p>Both the HCV assessments for the existing Obaretin Ologbo and Cowan plantations were conducted by with written reports:</p> <p>The assessment teams for the Obaretin, Cowan and Ologbo assessments included RSPO approved ALS fully licensed assessor with license ALS15006AB.</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>

7.12.2 b)	<p>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.</p>		<p>PRESCO new land clearing after 15 November 2018 in its existing Sakponba (Ato) concession had valid ALS approved HCV assessment completed in March 2017. The Sakponba (Ato) concession also had HCS assessment completed in February 2017.</p> <p>The HCV assessment was led by HCV ALS Fully Licensed Assessor ALS15006AB</p> <p>The objectives of the HCV assessment were to:</p> <ol style="list-style-type: none"> <li>I. Identify all HCVs and potential HCVs in the concession, the adjoining landscape and the wider landscape whose presence or integrity could be impacted by the proposed oil palm plantation development. This was conducted in consultation with all relevant stakeholders at both State and Local levels</li> <li>II. Identify existing or potential threats to the identified HCVs</li> <li>III. Map all localised HCV areas</li> <li>IV. Provide recommendations for the management, monitoring and protection of the identified HCVs in the area.</li> </ol>	<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>The assessment also considered the regional, national and the landscape social and environmental high conservation context including protected areas which could have been significantly affected by the new development. For example, sections 2.2 (landscape context) considered among others the protected and key biodiversity areas in the landscape as well as the national and the regional context and section 2.3 (Protected and key biodiversity areas in Nigeria) considered the different types of protected areas in Nigeria.</p> <p>The assessment methods included desk review of available biological records and primary data collection through biological surveys (Assessment of fauna and flora) for which the conservation status of identified flora and fauna was assessed using global criteria including that of IUCN and the national criteria of the Nigeria's Endangered Species law (Control of International Trade and Traffic) Act Decree No. 11 of 1985). For example, the details as contained in Annex 6: Nigeria's Endangered Species list and Annex 7: IUCN Red List of RTEs in the Lower Guinean Eco-region and</p>	
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			<p>Nigerian 2010 list of RTEs.</p> <p>The assessment considered and identified all the pockets of swamps and ponds in the concession as HCV 3 areas because of the high deforestation rates in the past in Nigeria and the increasing area under cultivation and that lowland swamp forests ecosystems with natural species composition are considered rare in the country in the country based on consultation with stakeholders.</p> <p>The assessment methods included consultation with stakeholders to include, local communities, government agencies and experts. For example, the summary of outcomes of consultation with local communities is given in Annex 2: (Summary of communities' consultation) and in Annex 8. (Participatory maps for the communities which may be potentially affected by the proposed development).</p> <p>The assessment followed applicable HCV assessment methods at the global and the regional levels because there was no HCV National Interpretation Toolkit for Nigeria. At the global level for example the assessment made references to the 1) Common Guidance for the identification of High</p>	
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			<p>Conservation Values; 2) Common Guidance for the Management and Monitoring of HCVs and 3) the HCV Assessment Manual – all of the HCVRN. The regional level (with reference to the draft Ghana and Gabon National Interpretation toolkit).</p> <p>The assessment went through the ALS review and approved with satisfactory rating. See <a href="https://www.hcvnetwork.org/reports/hcv-presco-sakponba-extension-i-concession-nigeria">https://www.hcvnetwork.org/reports/hcv-presco-sakponba-extension-i-concession-nigeria</a> . The assessment was part of company's NPP procedure process and passed ALS review before 15 November 2018</p>	
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</p>	<p>Not applicable: Okomu main and Extension 1 estates are located in Edo State of Nigeria. Nigeria is is not among the 5 HFCCs identified by the RSPO in Africa and the concessions are not located within High Forest Cover Landscapes (HFCLs)</p>	<p>Not applicable: Okomu main and Extension 1 estates are located in Edo State of Nigeria. Nigeria is is not among the 5 HFCCs identified by the RSPO in Africa and the concessions are not located within High Forest Cover Landscapes (HFCLs)</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>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&amp;C requirements apply, including FPIC and HCV requirements.</p>			
<p>7.12.4 (C)</p>	<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 and any relevant wider landscape level considerations (where these are identified).</p>		<p>PRESCO PLC Obaretin Estate Report of 2018, 2) Soil Survey PRESCO PLC Cowan Estate report of 2018 and 3) Soil Survey PRESCO PLC Sakponba Estate report of 2018 did not identify any peat. See section 7.7.1 of this report. However, the 3 HCV assessments in Obaretin, Cowan and Sakponba and the Ologbo estates identified several HCVs.</p> <p>The company has developed an integrated management and monitoring plans for the protection and enhancement of these identified values which were done in consultation with relevant stakeholders as part of the assessment process. Direct observation made during field visits confirmed the implementation of these plans. The company has set up monitoring teams at all the estates to monitor and report daily on the status</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 identified HCVs. Records of monitoring were also available and sighted during the audit.</p> <p>The last review of the plan was in 2024 and this involved the review of responsibilities.</p>	
7.12.5	<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>PRESCO HCV assessments identified HCV 5 and or 6 in all the 3 estates where the relevant local communities have rights to these HCVs. These communities are:</p> <p>The Obagie and the Uroho communities who claim ownership of the Essain shrine located in the plantation in the Obaretin plantation.</p> <p>For Sakponba, for HCV 5, there the Obanakhoro, Owuo and Orogho communities for the access to fish and other NTFPs in the (Nyanchia buffer zone and the “Ekukusu” areas of the Sakponba concession. For HCV 6 (Ezenugegbe: Obagie-Nunuamen, Arousa: iwevbo communities, Eggonguigo: Orogho community and Izabumwen shrine: the Orogho and the Owuo communities</p> <p>For Cowan, HCV 5 (Field 14) and HCV 6 (Uton Ajaka Creek) for Ajagbodudu community.</p> <p>For Ologbo - HCV 6 – The Ogbekpen</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>shrine among other potential HCV 6s, The the Agbara and Aken shrines which are located in the HCV 4 Swamps of Plot 1 of Ologbo Extension 2</p> <p>The identified HCVs, their management areas and the communities are all mapped in the in the HCV reports and also by the company as part of its HCV management and monitoring.</p> <p>Community consultation for the identification and management prescriptions of the HCVs was part of the HCV assessment process which resulted in the management and monitoring recommendations for management of the identified HCVs.</p> <p>This also included recommendations for the company to sustain such engagements for the management and monitoring of the identified HCVs especially for reduction of identified threats. The company also carried out participatory mapping exercise with the EVBUEKPEN community to address a boundary address the identification of HCVs</p>	
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7.12.6	All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species.		<p>PRESCO follows the SIAT Group Environmental Policy of September 2018 commits to the protection of RTEs. It prohibits hunting and hunting of protected species is sanctions as a misconduct. PRESCO also has a Wildlife Protection Policy of 29 March 2017 signed by the Managing Director which among other commitments prohibits poaching and hunting within the conservation areas and further discipline of members of the workforce.</p> <p>The company has a Wildlife policy and a programme for regular education and training for its workers. Records of such training and education were available and sighted 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)
7.12.7	The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan.		<p>PRESCO monitors the identified HCVs and RTEs in its concession under the scope of this RSPO certification the results are feedback in the management plan. The company has an integrated management and monitoring plan for its identified HCVs for each of the three (3) estates of Obaretin, Cowan Ologbo and Sakponba. This is done by the Ecoguard team established in each estate. The status of each identified HCV is monitored together with 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>identified threats to each of these HCVs to include Animal signs (droppings, feeding, footprints etc.), logging activities, farming, hunting etc. Daily monitoring is carried out, reported and also captured in monthly Ecoguard summary reports.</p> <p>The reports from July 2024 to June 2025 were available and consulted during the audit. The company also uses a global monitoring system of its HCV-HCS its conservation area buffer zones from the RSPO Global Forest Watch, Sarlink) for deforestation. The alert report - HCV - HCS &amp; Buffer Areas Monitoring, Alert Deforestation Verification and HCV Boundary Maintenance was available and consulted during the audit.</p>	
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.		<p>PRESCO has completed RaCP process for its Ologbo estate which was under RSPO sanction. The audit team sighted evidence of email communication from ,          From: NPP Submission ,  <a href="mailto:nppsubmission@rspo.org">nppsubmission@rspo.org</a>, Sent:          Monday, July 7, 2025 11:11 AM and Cc:          RSPO Compensation  <a href="mailto:rspocompensation@rspo.org">rspocompensation@rspo.org</a>;          Certification Helpdesk  <a href="mailto:certification@rspo.org">certification@rspo.org</a>; among others          on the Subject: Re: Notification 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>Inquiry Regarding Presco PLC - Ologbo Plantation Sanction Status and RaCP Completion. The content read “</p> <p>Our records indicate that the RaCP process for Ologbo Estate under Presco PLC has been completed (RaCP ID: RaCP-0288). The LUCA was concluded with a status of "Pass" on 11 November 2024, with a Final Conservation Liability of 0.00 ha and an Environmental Remediation Area of 0.00 ha”</p>	
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## 6. Summary of Audit Findings

### 6.1 Positive and noteworthy findings

No.	Positive finding
1	Impressive commitment of management and staff to RSPO certification
2	High quality procedures

## 6.2 Non-conformities and opportunities for improvement

<b>Summary of nonconformities and opportunities for improvement under the RSPO Principles &amp; Criteria</b>				
<b>Principle</b>	<b>Major</b>	<b>Minor</b>	<b>Opportunities for Improvement</b>	<b>Total No Findings</b>
<b>Principle 1: Behave Ethically and Transparently</b>	0	0	0	0
<b>Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.</b>	0	0	0	0
<b>Principle 3: Optimise productivity, efficiency, positive impacts and resilience (Includes IP and/or MB Module)</b>	0	3.5.1	0	1
<b>Principle 4: Respect Community and Human Rights and Deliver Benefits</b>	0	0	0	0
<b>Principle 5: Support Smallholder Inclusion</b>	0	0	0	0
<b>Principle 6: Respect Workers Rights and Conditions</b>	6.7.3 (C),	6.7.2	6.2.1, 6.2.4, 6.7.4,	5
<b>Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment</b>	7.2.11 (C)	0	0	1
<b>Certification Systems Document</b>	0	0	0	0
<b>Total</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>7</b>

## 7. Nonconformity(ies) Issue in this Audit

<b>Indicator Number</b>	6.7.3 (C)
<b>Nonconformity Number</b>	001
<b>Nonconformity Category</b>	<input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity
<b>Recurring Nonconformity</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>Date of Nonconformity Issued</b>	10/07/2025
<b>Nonconformity Issued To</b> <i>(when more than one site/member):</i>	
<b>Deadline:</b>	<input checked="" type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> 12 months from date of closing meeting
<b>Mode of Nonconformity Closure</b>	<input checked="" type="checkbox"/> Onsite <input type="checkbox"/> Off-site
<b>Standard Reference</b>	RSPO 2018 Nigeria NI 2021  6.7.3 (C) Workers use appropriate personal protective equipment (PPE), which is provided free of charge to all workers at the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.
<b>Nonconformity Statement:</b>	
<p>PRESCO did not demonstrate that workers use appropriate personal protective equipment (PPEs), including the specific periods for replacing the cartridges supplied with the respirators in use by pesticide handlers. Pesticides sprayers were not provided with soaps for washing themselves in all the sanitation facilities provided for pesticide sprayers.</p>	
<b>Evidence:</b>	

<ul style="list-style-type: none"> <li>• The last time the company supplied soap for pesticide sprayers to wash themselves at the Ologbo estate was in March 2025. Soaps sighted at the sanitation facility were brought by workers themselves to bath;</li> <li>• Pesticide sprayers take their washed contaminated rainboot home because no provision is made to ensure that their colleagues will not use or steal their boots;</li> <li>• At the Ologbo estate, respirator is supplied once in a year with the cartridge used for 1 year. At the Cowan estate changing of cartridges for respirators was given as t 3 months and but these were not supported with any evidence;</li> <li>• Some FFB loaders in the field and off loaders in the Mill did not have hand gloves and carriers of FFB in block CC4 sighted with their hand gloves torn;</li> <li>• Some harvesters in blocks K14.4-K15.2 had no rainboots;</li> <li>• Boiler attendants at the Mill have only one heat retardant protection equipment which was confirmed to be inappropriate and therefore not in use. The attendants also indicated not to have any eye protection against light flashes from boiler fire sparks.</li> </ul>	
<b>Root Cause Analysis</b>	<p>There is no designated person responsible for providing soap or ensuring its regular availability and distribution.</p> <p>Lack of management commitment on PPE procurement, enforcement, and compliance.</p>
<b>Correction(s)</b>	<p>#1[CAO]. Provide Soap to all chemical sprayers in all Estates.</p> <p>#2[HSE]. Organize training for chemical sprayers on the safety and health risk of taking homework wears.</p> <p>#3[HSE]. Sensitize all chemical sprayers, headmen and HSE PICs on the cartridge's replacement period.</p> <p>#4[HSE]. Provide / replacement of damaged hand gloves and rainboots to affected workers.</p> <p>#5[HSE]. Provide heat retardant protective equipment and eye goggle to boiler workers.</p> <p>#6[HSE]' Review the chemical management SOP to includes roles for the procurement and distribution of soap.</p> <p>7#[HSE]. BOQ /approved construction or procurement of sprayer cabinet locker for safe keeping of work wear.</p>
<b>Corrective Action Implemented</b> <i>(including any evidence submitted)</i>	<p>8#[CAO]. Develop a checklist for a monthly soap distribution inspection.</p> <p>#9[HSE]. Engage management on PPE procurement streamlining process.</p> <p>10#[HSE]. Review the PPE matrix to indicate the replacement frequencies for management approval and communicate to HSE and respective PICs</p> <p>11#[HSE]. Develop Checklist and Implement a monthly</p>

	<p>PPE compliance inspection check in the field.</p> <p>12#[HSE]. Conduct PPE need assessment to reassess the effectiveness and shelf life of the hand gloves and other PPEs.</p> <p>#13[MD/CEO]. Review HODs appraisal criteria to include PPEs enforcement and compliance.</p>
<p><b>Date of Response</b></p>	<p>13/10/2025</p>
<p><b>Audit Team Conclusion</b> <i>(including any evidence reviewed)</i></p>	<p>PRESCO provided the follow evidence for the implementation of its correction and corrective actions.</p> <p>Records of soap distribution monitoring. For example, monitoring record of 11/08/2025 for 57 sprayers from Ologbo, Monitoring record of 145/08/2025 for 89 sprayers from Sakponba (Ato)</p> <p>Training records “Sensitisation of all chemical sprayers, headmen and HSE PICs on the cartridge replacement period” dated 4/8/2025 with attendance signed by 67 participants from the Olodbo estate.</p> <p>Photos of workers (sprayers possibly) in PPEs including respirators.</p> <p>Training record on the topic “organise training for chemical sprayers on the safety and health risk of taking home workers 62 dated 4/8/2025, attendance signed by 62 participants from Ologbo.</p> <p>Training record on the topic “Chemical Handling and health risk of taking home work wears” dated 15/08/2025 attendance signed by 77 participants from Sakponba (Ato)</p> <p>Training record on the topic “training on chemicals and cartridges dated 20/08/2025 with attendance signed by 42 participants from Obaretin.</p> <p>Evidence of Note book record of heat retardant coverall for Boiler Workers. For example, 11/08/2025, signed by 12 recipients.</p> <p>Evidence of Note book record of safety eye goggles issued on 14/10/2025, signed by 7 recipients from Mill.</p> <p>SOP Managing Hazardous Chemical Products (Storage And Handling) Section 7: Responsibility on Soap Procurement and Distribution:, PRE-ENV-165\HSE-SOP-01, version 03, reviewed 27/09/2025</p> <p>Record of completed checklist for monthly inspection of soap distribution. For example: Records on Form Soap</p>

	<p>Distribution Checklist of 14/09/2025 signed 56 recipients from the Cowan estate.</p> <p>A scanned copy of a document on “ procurement streamline with a heading “Procurement Directive and procedure for PRESCO PLC as approved by Board of Directors in July 2025” with “Opex e “ on Uniforms and PPE and email tread on communication on the subject Changes to Procurement Process from the Managing Director on 8/07/2025 12:39 PM asking for inputs from PRESCO management and the Chief Operations Officer’s email of 23/10/2025 5:19 PM asking for the HSE to initiate requirement process for PPE with the Managing Director MD for onward submission to the GCEO.</p> <p>Evidence of a PPE matrix indicating double supply of respirator cartridges to specified number of workers which was approved for the 2026 budget by the Chief Operations Officer. Each tab of the Matrix (spreadsheet) has all the PICs in the departments and units in this document and aware of its approval. Managers indicated that the communication of this approved replacement frequency led to the cartridges period training.</p> <p>Evidence of records of completed PPE Monitoring. For example, the monitoring report of 08/08/2025 for Obaretin in blocks H4-H5</p> <p>Evidence of a PPE needs assessment covering all operations in all department and units of the company including that of hand gloves.</p> <p>Evidence of revised Staff Appraiser Form A, version 02 Communicated: 02-09-2025 and approved by the Human Resources Manager which includes a section evaluating PPE usage enforcement by HODs.</p> <p>Though it was planned that the mode of closure for this nonconformity be onsite verification, the audit team decided to remotely evaluate the evidence provided through virtual meeting with the PRESCO Sustainability team because the time was too short to plan an onsite visit. Based on the results of the review and interview with the PRESCO team during the virtual meeting and the provision of updated evidence, the nonconformity was closed.</p>
<b>Status of Nonconformity</b>	<input checked="" type="checkbox"/> Closed  <input type="checkbox"/> Open
<b>Date of Closure:</b>	27/10/2025

<b>Indicator Number</b>	7.2.11 (C)
<b>Nonconformity Number</b>	002
<b>Nonconformity Category</b>	<input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity
<b>Recurring Nonconformity</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>Date of Nonconformity Issued</b>	10/07/2025
<b>Nonconformity Issued To</b> <i>(when more than one site/member):</i>	
<b>Deadline:</b>	<input checked="" type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> 12 months from date of closing meeting
<b>Mode of Nonconformity Closure</b>	<input checked="" type="checkbox"/> Onsite <input type="checkbox"/> Off-site
<b>Standard Reference</b>	RSPO 2018 Nigeria NI 2021  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.
<b>Nonconformity Statement:</b>	
PRESCO made a worker whose medical restrictions were not known to undertake spraying of chemicals.	
<b>Evidence:</b>	
<ul style="list-style-type: none"> <li>• Interview with pesticide sprayers deployed to do loading of palm seedlings at the Obaretin nursery established that, a named worker employed in June 2025 was made to do spraying at the Abia Muster two weeks ago but is yet to undergo the required medical test to establish his fitness as a sprayer.</li> <li>• Review of medical records at the clinic and from the HSE records confirmed that the said workers was not included in the list of chemical handlers who have undergone medical surveillance.</li> </ul>	

<b>Root Cause Analysis</b>	<p>The worker was deployed for the chemical spraying without undergoing the required medical test due to a breakdown in onboarding process and lack of coordination between HSE, Clinic and Agric Team.</p>
<b>Correction(s)</b>	<p>#1[CAO] through an internal memo, withdraw the affected worker from chemical handling duties until medical fitness is confirm</p>
<b>Corrective Action Implemented</b> <i>(including any evidence submitted)</i>	<p>#2[CAO/HSE]. Develop/communicate a medical clearance checklist for all chemical for all chemical sprayers before development for work.</p> <p>#3[CAO/DR/HSE]. Schedule and complete the required medical surveillance for the affected worker.</p> <p>#4[HR/HSE]. Issue a formal Memo reinforcing the Sanctioning Policy and consequences of a non-compliance Technical officers and Headmen.</p> <p>#5[HSE]. Train Technical Officers (TOs) and Headmen to verify Medical clearance of sprayers before assigning chemical related task.</p> <p><b>Evidence to be provided</b></p> <p>#1. Internal memo withdrawing affected worker</p> <p>#2. Medical clearance checklist</p> <p>#3. List of Completed Medical Surveillance.</p> <p>#4. Memo for reinforcing sanction Policy</p> <p>#5. Training attendance for TOs and Headmen.</p>
<b>Date of Response</b>	<p>13/10/2025</p>
<b>Audit Team Conclusion</b> <i>(including any evidence reviewed)</i>	<p>PRESCO provided the following evidence for the implementation of its correction and corrective actions.</p> <p>Evidence of Internal Memorandum on the subject “Mandatory Medical Screen for all Chemical Workers from the Chief Agriculture Officer (CAO) to all Estate Managers dated 14/08/2025 asking for the withdrawal of all pesticides sprayers who have not undergone medial test.</p> <p>Evidence of a report of medical screen for chemical handlers of 25/08/2025 signed by the medical officer</p>

	<p>declaring 66 workers including those from the Obaretin estate and the workers identified during the audit.</p> <p>Evidence of Medical clearance Checklist, covering Health and fitness, Training and Competence, PPE and Safety Compliance for individual sprayers. For example: A named workers with employment code 1602 from the Obaretin estate date 4/10/2025 and an HSE personnel, Medical and Agriculture department personnel.</p> <p>Evidence of an internal memorandum on the subject "Sanction Policy from the Human Resources Department to all staff date 2/09/2025</p> <p>Evidence of a sensitisation on sanction policy for workers. For example, that of 15/08/2025 signed by 59 chemical sprayers and 52 nursery participants from the Sakponba estate</p> <p>Though it was planned that the mode of closure for this nonconformity be onsite verification, the audit team decided to remotely evaluate the evidence provided through virtual meeting with the PRESCO Sustainability team because the time was too short to plan an onsite visit. Based on the results of the review and interview with the PRESCO team during the virtual meeting and the provision of updated evidence, the nonconformity was closed.</p>
<b>Status of Nonconformity</b>	<input checked="" type="checkbox"/> Closed  <input type="checkbox"/> Open
<b>Date of Closure:</b>	27/10/2025

<b>Indicator Number</b>	3.5.1
<b>Nonconformity Number</b>	003
<b>Nonconformity Category</b>	<input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Minor Nonconformity
<b>Recurring Nonconformity</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>Date of Nonconformity Issued</b>	11/07/2025
<b>Nonconformity Issued To</b> <i>(when more than one site/member):</i>	
<b>Deadline:</b>	<input type="checkbox"/> 3 months from date of closing meeting <input checked="" type="checkbox"/> 12 months from date of closing meeting
<b>Mode of Nonconformity Closure</b>	<input checked="" type="checkbox"/> Onsite <input type="checkbox"/> Off-site
<b>Standard Reference</b>	RSPO 2018 Nigeria NI 2021  3.5.1 Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives.
<b>Nonconformity Statement:</b>	
Direct observations of workers abusing drug during field audit at Cowan Estate, contravenes Presco PLC's documented Alcohol and Drug Policy, as communicated during employee induction. Specifically: <ul style="list-style-type: none"> <li>• At the Ugbeku housing area (new housing), four recently hired members of the harvesting gang were found in possession of and actively smoking cannabis within their residence.</li> <li>• At the old housing facility, another employee was discovered in possession of a substance identified as 'ICE' (Methamphetamine or Crystal Meth) trying to light it up even during interview by the audit team.</li> </ul> These findings were made despite the existing induction procedures conducted by the HR and HSE teams, which clearly outline Presco's zero-tolerance policy on substance use.	
<b>Evidence:</b>	

<ul style="list-style-type: none"> <li>• Visit to Cowan estate, Ugbeku housing</li> <li>• Direct observation and interview with workers</li> </ul>	
<b>Root Cause Analysis</b>	Despite sensitization efforts, the continued use of prohibited drugs by workers in Cowan Estate is primarily due to addiction, weak enforcement of drug policy/ sanctioning system and easy access to substances.
<b>Correction(s)</b>	#1[CAO/HSE/EM]. Sensitization of Cowan Estate workers on drug and Alcohol policy.
<b>Corrective Action Implemented</b> <i>(including any evidence submitted)</i>	#2[HSE/CAO]. Drug awareness Campaigns in collaboration with Government Agencies  #3[HSE]. Monitor compliance to drug and alcohol during field inspections.  #4[HSE]. Implement a remediation/sanctioning System for defaulters.
<b>Date of Response</b>	13/10/2025
<b>Audit Team Conclusion</b> <i>(including any evidence reviewed)</i>	Approved 27/10/2025. The effective closure will be review in the next audit.
<b>Status of Nonconformity</b>	<input type="checkbox"/> Closed  <input checked="" type="checkbox"/> Open
<b>Date of Closure:</b>	DD Mmm YYYY

<b>Indicator Number</b>	6.7.2
<b>Nonconformity Number</b>	004
<b>Nonconformity Category</b>	<input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Minor Nonconformity
<b>Recurring Nonconformity</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>Date of Nonconformity Issued</b>	08/07/2025
<b>Nonconformity Issued To</b> <i>(when more than one site/member):</i>	
<b>Deadline:</b>	<input type="checkbox"/> 3 months from date of closing meeting <input checked="" type="checkbox"/> 12 months from date of closing meeting
<b>Mode of Nonconformity Closure</b>	<input checked="" type="checkbox"/> Onsite <input type="checkbox"/> Off-site
<b>Standard Reference</b>	RSPO 2018 Nigeria NI 2021  6.7.2 Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in the appropriate language of the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed
<b>Nonconformity Statement:</b>	
Available PRESCO PLC's communication in the field was not reliable and effective to support its accident and emergency response; first aid kits were not available at some worksites or kits were not fully stock or maintained, the number of first aiders were not adequate and knowledge of some first aid operatives on first aid administration was not so good.	
<b>Evidence:</b>	
<ul style="list-style-type: none"> <li>• Interview with pesticide sprayers deployed to do slashing in block J14.2w established that only 1 headperson is trained as first aider among 4 headpersons and only 1 first aid kit was available to them. The available first aid kit had the spirit finished since 11/11/2023 after it was administered to a named worker and yet to be refilled;</li> <li>• There was no first aid kit at the chemical store block at the Ologbo estate;</li> </ul>	

<ul style="list-style-type: none"> <li>• At the workshop of the Ologbo estates, charging machines and phone chargers with naked electric wire ends and plugs were found in use by workers;</li> <li>• In most worksites in the field visited, some had stand by vehicles to help in evacuation in the event or emergency, but in most cases the mobile phone network was not working, and some headpersons (pesticide sprayers) did not have any means of communicating to their bases;</li> <li>• In block C2.3 Trial Field, interview with workers established that only 1 of the headpersons is trained as first aider and no first aider or first aid kit was available;</li> <li>• In block H5.1 the first aid kit did not have the complete items required; the inside of the kit was also found to be dirty. A worker found with a cut had used cloth to dress the wound because according to him they do not have first aid service;</li> <li>• Several workers in Obaretin estate were sighted in the field using motor bike without crash helmets. For example, workers were sighted transporting bamboo pegs on motorbikes not using crash helmets.</li> </ul>	
<p><b>Root Cause Analysis</b></p>	<p>The responsibility for management of the First aid boxes and suppliers has not been duly identified. Also, Poor enforcement on the use of Crash helmet, and lack of emergency means of communication is due to the absent of radio signals in the estate.</p>
<p><b>Correction(s)</b></p>	<p>1#[HSE]. Identify and deploy first aiders and boxes to the plantation team and to all Chemical stores where there are none in the estates.</p> <p>2#[HSE]. Conduct first aid kit inspections and replace all missing items and damaged boxes.</p> <p>3#[HSE]. Replacement of the damaged and naked wires /sockets in the Ologbo workshop and restrict access to charging alone.</p> <p>#4[HSE]. Engage with ICT department to develop a plan on internet network service coverage to areas that lacks services.</p> <p>5#[HSE]. Provide Helmet to workers who has received Motorcycle without Helmet in the plantation/mill.</p>
<p><b>Corrective Action Implemented</b> <i>(including any evidence submitted)</i></p>	<p>#6[HSE]. Procure additional firstaid boxes / items and distribute to the new trained firstaiders.</p> <p>#7[HSE]. Develop a checklist and implement a monthly inspection of firstaid boxes and items.</p> <p>#8[HSE]. Develop and communicate a firstaid management standard operating Procedure with clear responsibilities of PICs.</p> <p>#9[HSE]. Sensitization and implement a sanctioning system for defaulters on the use of Crash Helmet.</p> <p>#10[HSE]. Sensitization of workers in workshops and other areas on the risk of electrocution and mount</p>

	warning signage.
<b>Date of Response</b>	13/10/2025
<b>Audit Team Conclusion</b> <i>(including any evidence reviewed)</i>	approved
<b>Status of Nonconformity</b>	<input type="checkbox"/> Closed <input checked="" type="checkbox"/> Open
<b>Date of Closure:</b>	DD Mmm YYYY

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

<b>Indicator Number</b>	6.2.1
<b>Opportunity for Improvement Number</b>	005
<b>Date of Opportunity for Improvement Issued</b>	11/07/2025
<b>Opportunity for Improvement Issued To</b> <i>(when more than one site/member):</i>	
<b>Standard Reference</b>	RSPO 2018 Nigeria NI 2021  6.2.1 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><b>Opportunity for Improvement Statement:</b></p> <p>Presco PLC maintains Conditions of Service documents for its three employee categories: Senior Staff, Junior Staff, and Contract Workers. Each document is valid for a five-year term. It has been observed that the current Conditions of Service for both Senior and Junior staff, last approved in October 2019, have exceeded their validity period.</p> <p>Concerns have been raised by employees regarding the delay in revising and releasing the updated condition of service. In response, the Human Resources Manager confirmed that the review process is underway of which the draft document was sighted and reviewed the auditor. Upon completion, the draft document will be shared with relevant stakeholders, including employee representatives for review and input prior to finalization.</p> <p>The HR Manager anticipates that the entire revision process will be concluded within the next two months, after which the updated Conditions of Service will be officially implemented.</p> <p>The audit has raised this as an opportunity for improvement to follow-up during the next audit.</p>	

<b>Indicator Number</b>	6.2.4
<b>Opportunity for Improvement Number</b>	006
<b>Date of Opportunity for Improvement Issued</b>	11/07/2025
<b>Opportunity for Improvement Issued To</b> <i>(when more than one site/member):</i>	
<b>Standard Reference</b>	<p>RSPO 2018 Nigeria NI 2021</p> <p>6.2.4 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>
<b>Opportunity for Improvement Statement:</b>	
<p>Adequate housing sanitation facilities, water supplies, educational and welfare amenities continue to be a challenge for Presco PLC, even though strives have been considering the completion of a 16 self-contained houses at Cowan estate and 45 at Inyang camp. Visit to both camps still found dilapidated houses including mud and wooded houses with improper sanitary facilities. At Abia and Nyang camp, the school onsite have some of the window louvers broken and others dropping. The classroom allocated as creche does not suit same. No proper desk, bed, entertainment etc to be used by the kids. At both cowan and Inyang, there were no electricity while at Abia the solar panel recently installed has issues hence the power is not stable.</p> <p>Interview with the sustainability manager and the COO (Chief Operating Officer) a compressive plan to address Presco's housing issues. In the company's medium to long term business plan (2025 – 2029) budget allocation have been made to cater for 4000 housing unit. Estate has a number of houses to be constructed year after year until 2029 including modernization of the schools. Based on the plan and the strategic business plan sighted, this raised as opportunity for improvement to follow-up on the year 2026 housing plan.</p>	

<b>Indicator Number</b>	6.7.4
<b>Opportunity for Improvement Number</b>	007
<b>Date of Opportunity for Improvement Issued</b>	11/07/2025
<b>Opportunity for Improvement Issued To</b> <i>(when more than one site/member):</i>	
<b>Standard Reference</b>	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
<p><b>Opportunity for Improvement Statement:</b></p> <p>PRESCO provides medical care for all its workers, their spouse and children for all illnesses The company has a clinic where workers are given basic medical services and when necessary, patients are referred to other high hospitals. Interview with workers in all estates established that, supply of essential medicines has not been good as it used to be, and patients are most of the time given prescriptions to go and purchase medicine from outside the clinic. Direct observation of stock of essential medicine at the company's clinics in Ologbo and Cowan estates and interviews with clinic workers confirmed this situation. The company acknowledged being aware of the situation and explained this to be due to transitional procurement streamlining processes and that this underlying challenge has been resolved and order for medicines placed and waiting for the supply. PRESCO is to improve on this process to enhance its provision of medical care to all of its workers.</p>	

## 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		
3.6.2 (C):	01	<p>PRESCO's health and safety plan and its monitoring have not been effective to address health and safety risk to its workers/people. The company has a health and safety plan which follows from its completed risk assessment and the plan forms part of the PRESCO Global Action Plan which is a combined Health and safety, social and environmental issues from both external and PRESCO internal discoveries. The company has a checklist for routine inspection for the various HSE parameters and the effectiveness of the H&amp;S plan is monitored through weekly inspection by the HSE. Monitoring and enforcement of</p>	<p><b>Corrections</b>            #1. Issuing of motorbike crash helmets to the workforce being allocated motorbikes.            #2. Engage the 3rd party trucks, FCO, and tankers on PPE awareness and compliance.            #3. Schedule a refresher training for Chemical Store Attendants on PPE required to access the Chemical Stores.</p> <p><b>Corrective actions</b>            #1. Sensitization and enforcement of the use of crash helmets across the Estates and sanction procedure for any violation.            #2. Ensure the agreement contract with 3rd parties contains PPE compliance clause and violation sanctions.</p>	<p>Presco PLC submitted evidence including.</p> <p>Distribution list of helmets to workers of Cowan estate who are allocated motorbikes but did not have crash helmets. Distribution list signed by 15 workers dated 17/07/2024 sighted and reviewed. Training attendance signed by 46 motorbike</p>	<b>closed</b>

		<p>health and safety is also carried out by other units such as by the security men at the security gates and headpersons and supervisors at the muster grounds.</p> <p>The audit team however sighted several workers on motorbikes without crash helmets on all estates visited during the audit. For example, only one out of the 8 pesticide applicators and 4 harvesting team gang who came to work on motorbike in the Cowan Estate had crash helmet. The same was observed at the mustering point in Cowan Estate. Several 3<sup>rd</sup> party truck driver mates were sighted in slippers in the Obaretin Mill/office area.</p> <p>At the Cowan chemical storeroom, the use of PPE for entry was not followed during a visit to the facility at the time of the audit.</p> <p><b>Evidence:</b></p> <p>Review of the company's risk assessment report and the PRESCO Global Action Plan</p>	<p>#3. Review and implement training plan on PPE requirements for chemical handling and access storage store.</p> <p>#4. An internal memo to all HODs on motorbike crash helmet safety sensitization and compliance across the Estates</p>	<p>riders on the topic Use of Crash Helmet dated 17/07/2024 was sighted and reviewed.</p> <p>Internal memo to all workers dated 09/07/2024 enforcing the wearing of crash helmets and asking all workers allocated with bikes and without or have damaged helmets to report at the HSE office for collection of new ones sighted and reviewed.</p> <p>Chemical store entry procedure sensitization for the 2 attendants. Training materials, training attendance list signed by the 2 store attendants</p>	
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		<p>Interview with workers</p> <p>Direct factual observation during visits to the estates.</p>		<p>as well as the picture evidence dated 01/07/2024 sighted and reviewed.</p> <p>Sensitization for 35 tanker drivers on the importance of PPE and mandatory PPE usage and sanctions.</p> <p>Training attendance signed by all present and pictures evidence of 35 tanker drivers seated and training moderated by the HSE officer sighted and reviewed.</p> <p>Based on the evidence sighted and reviewed, the non-conformity is duly closed</p>	
3.8.6	02	Presco PLC has in place documented procedure for	Corrections Verification of all the communication supports by all the département	Presco PLC submitted	<b>Closed</b>

		<p>conducting internal audit, titled 'Internal Audit of RSPO Supply Chain Certification Standard' (referenced PRE-ACC-460\HSE-SOP-01) Version 04, last reviewed on 19/06/2021. For the year under review, Internal audit has been conducted on 16/04/2024 in compliance with the RSPO SC for mills.</p> <p>However, the internal audit did not cover the RSPO Rules on Market Communication and Claims since Presco PLC is not making any RSPO communication and claims i.e. general corporate communication, off-pack or on-pack. Opportunity for improvement is however raised to follow-up during the next audit.</p> <p><b>Evidence:</b> viewed internal audit report dated 16/04/2024 erview with the Supply Chain team.</p>	<p>managers to find if there is any mention of RSPO and if it is consistent with the rules of communication</p> <p>Corrective actions Development of a specific SOP based on RSPO rules of communication. Development of a checklist to verify application of the SOP. Complete this focused audit to ensure compliance</p>	<p>evidence to include;</p> <p>Email to all subsidiaries ensuring that where the RSPO rules and communication have been used it has been used in compliance with the requirement. Email responses from members did not establish any use of the RSPO claims.</p> <p>Developed SOP on the RSPO Rules and Market Communication referenced GR-STAK-510 \ GSM-SOP-01, dated 2024-07-01 version1. Developed RSPO MCC checklist referenced <b>GR-</b></p>	
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				<p><b>STAK-510 \ GSM-FM-01-01</b></p> <p>Evidence submitted and reviewed is found appropriate. Continuous improvement will be verified in subsequent audits.</p>	
6.2.4 (C):	03	<p>Presco have completed a new housing project for workers dwelling at Abia Camp. All 96 rooms have been completed and allocated to workers. At Iyang camp, construction is still ongoing with 40 rooms completed. At Cowan, about 16 rooms is currently at the roofing stage.</p> <p>However, the school blocks at Abia and Iyang which house Nursery 1 – 3 were found not be in a habitable state. There were no windows and doors to the classrooms leaving the children at the mercy of the weather when it rains. The desks used by the kids are inappropriate for their age (their legs hanging while</p>	<p>Corrections</p> <p>Install windows and doors, construct sanitary toilets, and kids' playing facilities, renovate teachers' offices at both schools, and provide appropriate writing desks.</p> <p>Provide bus to transport the kids/Teachers.</p> <p>Provide a housing development plan for Cowan Estate.</p> <p>Sensitization of Cowan's residents against open defecation</p> <p>Corrective actions</p> <p>Obtain bill of quantity (BOQ) / approval for the installation of windows and doors, sanitary toilets, writing desk, and renovation of teacher's offices [COO].</p> <p>Develop bus movement timetable for Kids / Teachers; and sensation</p>	<p>Presco PLC submitted evidence to include;</p> <p>Contract, budget, and renovation plan signed by the MD for Iyang and Abia Camp school blocks.</p> <p>Photo evidence of renovated Iyang and Abia Camp schools</p> <p>Bus movement schedule for school-going kids at Iyang and Abia Camp</p>	<b>closed</b>

		<p>sitting). No sanitary facilities for use by the kids and teachers. No playing facility for the kids during breaks period. No appropriate sleeping place for the kids (some were found sleeping on the floor. At Iyang camp the school battles with Bats especially at the head teacher's office making it unsafe for the kids. Both Abia and Iyang head teachers' office were found to be inhabitable.</p> <p>Furthermore, kids beyond N3 have to trek from the camps to old workshop to access the bus that takes them to their school. Similar to the teachers who have to trek from the old workshop to the camp to teach the kids. Visit to the camps found school-going kids not in school at hours when they are expected to be in school. The company could also not determine that children of workers who have left work are in school.</p> <p>Furthermore, at Cowan the houses were found to be old with most not having sanitary facilities (toilet and Bathroom) and kitchen. Hence the</p>	<p>parents in Inyang and Abia Camp on the importance of education and the need to ensure their wards go to school timely and regularly.</p> <p>Approved Contract for Cowan Housing project.</p>	<p>Photo evidence of renovated Inyang and Abia Camp schools</p> <p>Sensitization for parents at Inyang and Abia Camp schools on the importance of child education dated 15/08/2024.</p> <p>Training attendance list signed by 61 parents present sighted.</p> <p>Construction and renovation of Cowan worker's housing.</p> <p>Photo evidence of new Cowan housing at the roofing stage</p> <p>Sensitization of workers at Cowan housing on open defecation dated 02/09/2024. The attendance list</p>	
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		<p>occupant resort to improvise sanitary and kitchen facilities. Whiles others also resort the open defecation.</p> <p><b>Evidence:</b></p> <p>it to Abia, Iyang and Cowan workers camps</p> <p>it to Cowan Camps</p>		<p>signed by 19 workers present was sighted.</p> <p>Based on the evidence sighted and reviewed, the nonconformity is duly closed</p>	
7.2.7 (C):	04	<p>PRESCO did not store <b>all</b> pesticides in conformance with the SIAT Group occupational health and safety policy and its own storage procedures.</p> <p>The company is required to adhere to the SIAT Group Occupational Health and Safety Policy of August 2018 which commits the group and its subsidiaries to safe storage and handling of chemical through specific comments to include Storing, recording, labelling and disposing chemicals in accordance with national or international guidelines and best practices (as stated into group procedure regarding chemicals). The company thus has SOP - Managing Hazardous Chemical</p>	<p>Corrections</p> <p>Check that all chemical materials are moved to the designated chemical store.</p> <p>Relocate all empty chemical containers to the designated storage area.</p> <p>Corrective actions.</p> <p>Inspection to verify that all chemicals are moved to the designated chemical store.</p> <p>Training on chemical management procedures conducted, and the empty chemical containers relocated to the designated storage area.</p>	<p>Presco PLC submitted evidence to include;</p> <p>Storing all chemicals and empty chemical containers in their appropriate storage place.</p> <p>Photo evidence of chemical and chemical containers appropriately stored</p> <p>Developed checklist for managing hazardous chemical products referenced PRE-</p>	<b>Closed</b>

		<p>Products (Storage and Handling) which guides the storage of pesticides and related issues. The company also has adequate and appropriate facilities for the storage of hazardous chemical products in all the estates visited. Storage of chemical inside these facilities also followed the company's procedures and were of best practice.</p> <p>However, the audit team came across the storage of hazardous chemicals and empty containers outside the provided storage facilities in areas sharing the same space with workers. For example, The audit team sighted the storage of delta force (pesticide) in the office, Empty pesticide containers stored in the workshop container-office where sharing space together with their personal clothing and food.</p> <p><b>Evidence:</b></p>		<p>ENV-165\HSE-SOP-01 sighted. The completed checklist was sighted and reviewed</p> <p>Sensitization conducted for 5 Cowan workshop workers dated 10/07/2024.</p> <p>Training attendance signed by the workers sighted and reviewed.</p> <p>Based on the evidence sighted and reviewed the nonconformity is duly closed</p>	
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		<p>Review of the SIAT Group Occupational Health and Safety Policy and the PRESCO SOP for Managing Hazardous Chemical Products (Storage and Handling)</p> <p>Interview with workers</p> <p>Direct factual observation during visits to the estates.</p>			
1.2.1	05	<p><b>Non-Conformity:</b></p> <p>Although Presco PLC has Code of Conduct and Ethic titled “Code of Conduct and Ethic for Presco PLC”. Section 6 (captioned ‘Policy Review’) of the Code of Conduct and Ethic states thus: ‘This policy shall be reviewed as deemed necessary but not later than every <b>two</b> years.</p> <p>However, the company failed to adhere to the stated timeline for the policy review in the last <b>four years</b> post-expiration of the supposed next review. A review of the policy presented during the audit established that the policy was last reviewed on 13<sup>th</sup> April 2018.</p> <p><b>Evidence:</b></p>	<p>Correction</p> <p>Review the Code of Conduct and Ethic policy</p> <p>Corrective actions</p> <p>Develop a checklist for monitoring of policies review timelines (to be audited internally).</p> <p>Communicate the new Policy to staff.</p>	<p>Presco PLC submitted evidence to include;</p> <p>The revised Code of Ethical Conduct for Presco PLC revised on 01/08/2024 effective 19/08/2024</p> <p>Based on the evidence sighted, the nonconformity is duly closed.</p>	<b>Closed</b>

		Review of the Code of Conduct and Ethic titled “Code of Conduct and Ethic for Presco PLC”			
1.2.2	06	<p><b>Non-Conformity:</b> Although Presco PLC has Code of Conduct and Ethics titled “Code of Conduct and Ethics for Presco PLC” in place. There was no evidence provided or seen during the audit to demonstrate that mechanisms are in place to monitor the compliance and implementation of the policy and overall ethical business practices.</p> <p><b>Evidence:</b> Review of the Code of Conduct and Ethic titled “Code of Conduct and Ethic for Presco PLC”</p>	<p>Correction Sensitization of workers, contractors, and community stakeholders about the Code of Conduct and Ethics. Corrective actions Design a checklist to monitor compliance of the code of conduct and ethical business practices. Inclusion of Code of Conduct in Employee induction program. Inclusion of a code of conduct in a Contract of agreement with the contractors. Induction of community stakeholders about the code of conduct and ethical business practices</p>	The corrective action plan was reviewed dated 25/09/2024, and evidence followed up during the ASA3.	<b>closed</b>
6.5.3:	07	<p><b>Non-Conformity</b> Presco PLC has assessed the needs of new mothers with actions plans including: Creche to be built for young mothers</p>	<p>Corrections Identify pregnant and breastfeeding mother per Estate. Conduct need assessment for pregnant and breastfeeding mothers. Corrective actions</p>	Presco PLC submitted evidence to include; Revised policy on Pregnant and Breastfeeding mothers	Closed

		<p>Nursing mothers to close 12noon for a given period to enable them attend to their babies.</p> <p>Allocation of oil to nursing contract workers when on maternity leave</p> <p>Light jobs allocation for 6 months after return from maternity leave</p> <p>With the exception of point #1 which management is considering given financial implication and other modalities, all others have been approved and implemented by management in a memo dated 31/01/2022 captioned Meeting Between the Managing Director and Gender Committee Re: Findings and Recommendation – Expecting and Breastfeeding Mothers Needs Assessment.</p> <p>However, since the last assessment, Presco PLC have not carried out any needs assessment on new mothers in all of its plantations to establish if needs have changed or remain unchanged.</p> <p>Furthermore, there has not been any update from management with regards to the Creche proposed.</p> <p><b>Evidence:</b></p>	<p>Revise the policy on Pregnant and breastfeeding mother to include periodical need assessments</p>	<p>referenced PRE-POL-10/HR-POL-09 dated 01/08/2024 version 03.</p> <p>List of expectant and breastfeeding mothers in all 4 estates including Obaretin, Cowan, Sakongba, and Ologbo. The list has 58 members.</p> <p>Checklist for conducting needs assessment</p> <p>The corrective action plan was reviewed dated 25/09/2024, and evidence was evaluated during the ASA3 to closed this nonconformity</p>	
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		Review of last need assessment report and that of management approval dated 31/01/2022 Interview with Gender Committee			

Indicator No	Opportunity for Improvement Number	Opportunity for Improvement Statement:	Verification / Follow-up actions:
6.3.2	08	<p>There is evidence of meetings between Presco PLC and all workers' representatives. Meetings were held as and when needed to discuss worker conditions of services, regulations etc.</p> <p>However, interviews with HRM and the workers' representatives established that meetings regarding salary and condition of services are done with the workers' reps since they are the local branch of Trade Union and not directly with the Trade Union (AAWUN) who has the bargaining certificate and the right to bargain. Opportunity for improvement is, however, raised to follow up during the next audit.</p>	<p>Presco submitted evidence to include.</p> <ul style="list-style-type: none"> <li>• Invitation to the AAWUN executive for a meeting to discuss the authority of the local branch to engage in union matters. The letter dated 07/08/2024 sighted.</li> <li>• Meeting attendance list with 5 participant presents dated 13/08/2024 sighted</li> </ul> <p>The corrective action plan was reviewed dated 25/09/2024, evidence and continuous improvement I be evaluated during the ASA3 and no nonconformity identified.</p>
3.7.1	09	For most of the training conducted between September 2023 and June, 2024, except for the RSPO Supply	Presco PLC submitted as evidence,

		Chain SOP Training of 10 <sup>th</sup> May, 2024, there were no evidence to demonstrate that participants at the training have been evaluated or assessed to ensure the trainees' understanding of the subject matter or completed trainings. However. Considering that interview conducted during did not establish otherwise, opportunity for improvement is raised to follow up during the next.	<ul style="list-style-type: none"> <li>• Training Evaluation/Impact Assessment reference PRE-HR-080\FS-FM-01-01</li> <li>• Completed training evaluation/impact assessment by workers who have attended training.</li> </ul> <p>The corrective action plan was reviewed dated 25/09/2024, evidence and continuous improvement were followed up at the ASA3 and did not come across any nonconformity.</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: Only for the case of IC or RC

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

### 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	CB's Responses

11.2 For Public Summary Report

No	<b>Consulted Stakeholders</b>  <i>(Type of Stakeholders)</i>	<b>Date of Consultation/ Comment Received</b>	<b>Method of Consultation/Com ment received</b>	<b>Feedback/Comments/Issue Raised Received from Stakeholders</b>	<b>CB's Responses</b>
1	Ologbo Host Communities (Evbnekpen and Iyanomo)	08 07 2025	Face-to-Face meeting at stakeholder premises	Stakeholders reported a positive relationship with the company and no major concerns. However, they expressed disappointment over the planned discontinuation of CSR activities such as road maintenance, local support programs, and agroforestry initiatives and noted limited access to the company's CSR policy and public documents.	At the June 2025 meeting, the company introduced its revised CSR approach—the High Impact Community Partnership Initiative—aimed at delivering greater benefits. While some confusion was noted, further sensitization is planned. The agroforestry project will continue, as confirmed during the same meeting. Community handbooks were previously shared with Evbuekpen and Iyanomo. No non-conformities were identified; continuous

					improvement will be assessed in future audits.
2	Oghareki Community	09 07 2025	Face-to-Face meeting stakeholder premises at	Stakeholders reported a cordial relationship with the company, with no concerns regarding land, water, or rights violations. They acknowledged ongoing CSR support, including road grading, water access, and community events. However, they raised several requests: improved local representation in administrative employment (targeting 40%), increased scholarship allocations, additional funding to complete the Civic Centre project, enhanced festive support and stipends, provision of a mechanised borehole, maintenance support for the vigilante patrol vehicle, and continued upkeep of the shared access road. They also noted limited access to the company's CSR policy and public documents.	The company has maintained its commitment to community employment by notifying locals of job openings and ensuring fair scholarship allocation. It has supported the Civic Centre project with ₦12,000,000, as acknowledged by the community, and increased stipends across all 26 host communities, most recently in January 2024. Requests for additional support—such as a mechanised borehole and road maintenance—are under assessment. The patrol vehicle was provided upon request, but its upkeep remains the community's

					responsibility. A community handbook outlining relevant policies was shared during the 2024 second-round meeting. No non-conformities were identified; continuous improvement will be reviewed in future audits.
3	Ajagbodudu Community	09 07 2025	Face-to-Face meeting at stakeholder premises	Stakeholders confirmed a cordial relationship with the company and acknowledged ongoing CSR support, including road grading, water access, and community events. However, they raised several concerns and requests: prioritization of submitted CVs for employment, restricted access to traditional fishing areas, support for road maintenance, assistance in improving telecommunication access, provision of a community bus, disclosure of staff employment data, skill acquisition training, and extension of stipend coverage. They also noted limited access to the company's CSR policy and public documents.	Stakeholders confirmed a cordial relationship with the company and acknowledged ongoing CSR support. Concerns raised regarding employment were resolved, with two previously disengaged community members reinstated. Access to Ajaka Creek and Okotie Pond remains open, though co-management efforts were declined by the community. Road assessment has been completed, and other requests such as

					telecommunication access and bus provision fall outside the company's intervention scope. The company initiated manpower development by requesting nominees for training and currently pays stipends to eight individuals. Community handbooks were distributed during prior engagement meetings. No non-conformities were identified; continuous improvement will be reviewed in future audits.
4	Ato Host Communities (Obagie Nunuamen, Ekigbe, Iwevbo, Ugbigun, Obanakhoro, Orogho and Owuo)	09 07 2025	Face-to-Face meeting at Ato Estate Premises	Stakeholders confirmed a cordial relationship with the company and acknowledged ongoing CSR support. However, they raised concerns about delayed road grading, lack of a formal MoU, unmet requests for educational infrastructure, and logistical challenges in accessing end-of-year gifts. Communities also requested employment opportunities as Eco-guards, fulfillment of a long-promised town hall, improved scholarship access, and more substantive job placements beyond casual	Road grading delays were attributed to incomplete documentation by community contractors. The MoU process is in progress, and the request for a secondary school was declined due to proximity to an existing

				<p>roles. They expressed dissatisfaction with limited consultation on community needs and cited a specific case of non-communication regarding a proposed candidate for an administrative role.</p>	<p>facility. End-of-year gifts are distributed per traditional leadership directives, and Eco-guard roles are offered when available. Town hall construction is outside the company's intervention scope. No scholarship applications have been received despite outreach, and employment opportunities are expected to grow with plantation expansion. Community consultations are ongoing, and the recommended candidate was not shortlisted due to unsuitability. No non-conformities were identified; continuous improvement will be reviewed in future audits.</p>
5	<p>Obaretin Estate Host Communities (Obaretin, Uroho, Obayantor II, Obagie-Nukemkporo,</p>	10 07 10	<p>In-person meeting at Obaretin Estate Club House</p>	<p>Stakeholders affirmed a cordial relationship with Presco PLC and acknowledged ongoing CSR contributions such as road grading and festive support. However, several concerns and requests were raised: Uroho community requested a</p>	<p>The company clarified that efforts to build a secondary school were disrupted by a change in</p>

	<p>Ekosa, Agbonmoba, Owanoba,)</p>			<p>secondary school and reactivation of their primary school; Obaretin noted lack of scholarship beneficiaries and unmet promises regarding an electric transformer and borehole. Communities called for broader scholarship eligibility, increased and expanded elder stipends, and urgent repairs to the Obagie-Oha road. Additional requests included support for local security, managerial-level employment opportunities (including trainee pathways), improved consultation during internal company matters, deployment of dedicated CLOs in each community, and collaboration to tar key access roads.</p>	<p>government, while the primary school remains active with continued support. No scholarship applications have been received from the community despite repeated encouragement, though the scheme is scheduled for review in August 2025. Requests for a transformer and borehole are under consideration or pending assessment. Presco reiterated that road tarring and town hall construction fall outside its CSR scope, though annual road grading continues. Managerial roles are held by community members who advanced through internal development. Discussions have taken place regarding community representation, and while CLO deployment in every community is not feasible, liaison</p>
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					staff are in place. No non-conformities were identified; continuous improvement will be reviewed in future audits.
6	Edo State Geographic Information System (EdoGIS)	10 07 2025	Via Phone Call	<p>Presco settled their backlogs of payment obligations, and they have legal ownerships to all the lands they presently occupied in the state.</p> <p>However, they yet pay their annual ground rents and land-use charges for the current year for the three estates (Obaretin, Ologo and Ato Estates).</p>	Evidence of payment of 2025 ground rents and land-use was made available at the closing meeting. No issue of concern to address. Continuous improvement will be evaluated in subsequent audit.
7	Senior Staff Reps, Junior Staff Reps and Contract workers Reps	10 07 2025	In-person meeting at Presco	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. However, raised concerns on the delay of the current condition of services, which has been a worried to them.	Management responded that, the review is currently under stakeholder review (management) and should be readu for publication in the next 2 months. The audit therefore raised an opportunity for improvement under 6.2.1 to track progress and follow up in the next audit.

8	Federal Ministry of Labour	10 07 2025	Via Phone Call	Presco PLC has been complying with all our rules and regulation, and there are no outstanding issue with the company. We have regularly conducted factory inspection, and sometimes we also do unscheduled inspections to their facilities, and they have never been found wanting.	None
9	Edo State Oil Palm Programme (ESOPP)	10 07 2025	Via Phone Call	The agency noted that they have not had any issue with Presco, and that the areas under the present scope are not under their watch, because they have been existing before the establishment of the agency by the immediate-past administration. However, overall, the company has been doing well in the state.	None
10	Federal Ministry of Environment, Edo State Regional Office	10 07 2025	Via Phone Call	The company has been doing very well. They have been complying with the necessary regulatory requirements, conducting their environmental audit, and submitted reports which are being executed by external consultants.	None
11	Edo State Ministry of Agriculture, Department of Produce	10 07 2025	Via Phone Call	There are no outstanding issues with Presco PLC. They have been complying with the Produce inspection and grading.	None
12	Edo State Revenue Service	10 07 2025	Via Phone Call	The company has been complying to tax remittances, and there are no outstanding except for the current month.	None

13	River Ethiopie Trust Foundation	21/07/2025	WhatsApp Call	<p>The consultation revealed that that approximately 80% of the River Ethiopie watershed falls within PRESCO's operational area. The vegetation surrounding the river has largely been cleared, leaving only a narrow buffer zone of 1 to 3 kilometers, which is considered inadequate for environmental protection. Streams originating from PRESCO's operational areas flow into River Ethiopie, meaning the company's activities have a direct impact on the river ecosystem.</p> <p>In 2020, River Ethiopie was granted legal rights as a person, marking a significant milestone in its protection. Prior to this, the Federal Government ruled that PRESCO must document its environmental impacts, and the company complied with this directive. PRESCO also donated ₦3 million, which enabled the organization to conduct a desktop environmental assessment. Additionally, PRESCO has provided ongoing support, contributing about ₦1.5 million annually to initiatives such as World Rivers Day.</p> <p>Despite these contributions, PRESCO has not fully engaged in collaborative efforts. Although the company proposed including the organization in its monitoring activities, no formal invitation has been extended. Furthermore, PRESCO did not attend a recent workshop held in 2025, raising concerns about its level of participation. Looking ahead, the organization expects PRESCO to play a more active role by joining the committee for the proposed River Ethiopie National Freshwater Park and contributing to the River Ethiopie Institute at Delta State University.</p>	No related nonconformity detected
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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			6674	
Sampled Worker Consulted/ Interviewed in This Audit			82	
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 services are available, and accidents are covered.	Compliance with no issue of concern that require follow-up was identified.
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	Compliance with no issue of concern that require follow-up was identified.

			performed. PPEs are provided as per the risk matrix and free of charge. Medical services are available, and accidents are covered.	
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.

11.4 Consultation with Previous Land User

Total Identified Previous Land User in the Unit of Certification				
Sampled Previous Land User in This Audit			4	
Name of Previous Land User	Contact Details (address/telephone/email)	Total Area (Ha)	Date of Consultation	Result of Discussion with Previous Land User
Oba of Benin (His Royal Highness) - Sakponba/Ato Estate	Through Presco	16,665 Ha	9 07 2025	No issue of concern raised. The land was originally owned by Oba of Benin, and the land was acquired by Presco Plc.
Bendel State through Oil Palm Company Limited – (Cowan Estate)	Through Presco	2,796.7 Ha	9 07 2025	No issue of concern raised. The property (including the land and the palm plantation) was owned by the Oil Palm Estate Limited and was sold to Presco PLC when deemed unprofitable.
Bendel State through Oil Palm Company Limited – (Obaretn Estate)	Through Presco	6,123 Ha	9 07 2025	No issue of concern raised. The property (including the land and the palm plantation) was owned by the Oil Palm Estate Limited and was sold to Presco PLC when deemed unprofitable.

Ologbo	Through Presco	13,558.6	8 07 2025	<p>No issue of concern raised.</p> <p>The property (including the land and the palm plantation) was owned by the Oil Palm Estate Limited and was sold to Presco PLC when deemed unprofitable.</p>
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## 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
GOPDC	Ghana	GOPDC POM	NA	Certified	NA	2015	NA
		Kwae Estate	8601	Certified	NA		NA
		Okumaning	5075	Certified	NA		NA
Presco PLC	Nigeria	Presco Plc POM	NA	Certified	NA	2022	NA
		Obaretin Estate	6,110	Certified	NA		NA
		Cowan	2,751	Certified	NA		NA



		Sakponba	16,738	Certified	NA		NA
		Ologbo	13,545	Not Certified	2025		Audited as part of ASA3 (July 2025) and to be certified once certification decision is made.
SNL	Nigeria	SNL POM	NA	Certified	NA	2029	NA
		Ubima Estate	9,849.04	Certified	NA		NA
		Elele Estate	6,188.64	Certified	NA		NA

## 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?	Yes. SIAT SA submitted is TBP during the initial audit in 2022 and subsequently during this ASA3 for review.
Does the time bound plan contain a current list of all estates and mills?	Yes, as presented in section 11 above 11
Does the time bound plan include the certification of all estates and mills within five years after obtaining RSPO membership?	Yes. All estate and mills of SIA S.A are certified except for Ologbo estate belonging to Presco supply base which has been under 3-year suspension due to non-compliance land clearing.

<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>There are no new acquisitions of land as reviewed from SIAT SA TBP.</p>
<p>If there are any deviations from these maximum periods, did the Unit of Certification request approval from the RSPO Secretariat?</p>	<p>There is no any deviations from these maximum periods. Ologbo which was suspended has been audited in Presco ASA3 audit.</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>Yes</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. 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).</i></p>	<p>There has not been any revision as there is deviation in the plan.</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>No there is no isolated lapses in the implementation of a time bound plan. As mentioned, all estate and mill are certified except for Ologbo estate which was under RSPO suspension due to non-compliance land clearing. Ologbo has been audited as part of Presco PLC ASA3 (July 2025) and suspension will be lifted once certification decision.</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.</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&amp;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>Not applicable as there are no un-certified management units with SIAT SA operation. Ologbo estate which is not certified due to non-compliance land clearing and was placed under 3-year suspension has been audited during Presco PLC ASA3 (July 2025) and will be certified once a certification decision is made.</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&amp;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>There is no land conflict as reviewed from the RSPO compliant tracker <a href="https://rspo.my.site.com/Complaints/casetracker">https://rspo.my.site.com/Complaints/casetracker</a> as well as stakeholder meetings conducted.</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&amp;C criterion 4.2?</p>	<p>There is no labour dispute as confirmed with workers and representatives during the audit consultations.</p>

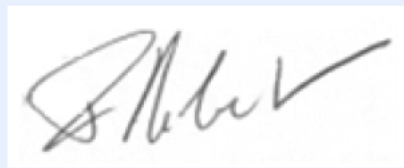
<p><i>Note: In case of an issue related to labour dispute identified by the CB, details of the status/ progress to resolve such matter shall be clearly explained.</i></p>	
<p>Is there any legal non-compliance reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member?</p> <p>If YES, has it been addressed through measures consistent with the requirements of RSPO P&amp;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>None</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>Reviewed Presco PLC RSPO principles and criteria Internal audit of 20th and 21st May 2025 conducted by the Sustainability Manager, HSE Manager among others.</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>Stakeholder consultations with communities, NGOs and state agencies were conducted as part of Presco PLC ASA (July 2025).</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>Desk study was conducted as part of Presco PLC ASA3 (July 2025) scoping.</p> <p>As mentioned, there are no un-certified management unit with SIAT SA operation. Ologbo estate which is not certified due to non-compliance land clearing and was placed under 3-year suspension has been audited during Presco PLC ASA3 (Jul 2025) will be certified once certification decision is made.</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>No as there were no issues of non-compliance. As mentioned, there are no un-certified management unit with SIAT SA operation. Ologbo estate which is not certified due to non-compliance land clearing and was placed under 3-year suspension has been audited during Presco PLC ASA3 (Jul 2025) will be certified once certification decision is made.</p>

## 14. Audit Conclusion & Recommendation


Audit finding	
<input type="checkbox"/>	No nonconformity recorded.
<input checked="" 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>N/A</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"> <li>· Acceptance of responsibility in execution of the instructions given.</li> <li>· 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.</li> <li>· That during the closing meeting all agenda items were covered by the Audit Team Leader.</li> </ul>	
Acknowledged by:	
Name	Florent ROBERT
Position	Head of sustainability
Date	2026-01-29
 Signature	

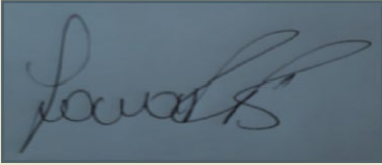
**Signing by the Audit Team Leader**

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	24/11/2025	

**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	24/01/2026	



# Appendix 1: Location Map Unit of Certification and Supply bases

## PRESKO PLC - OBARETIN ESTATE Location map (Nigeria)

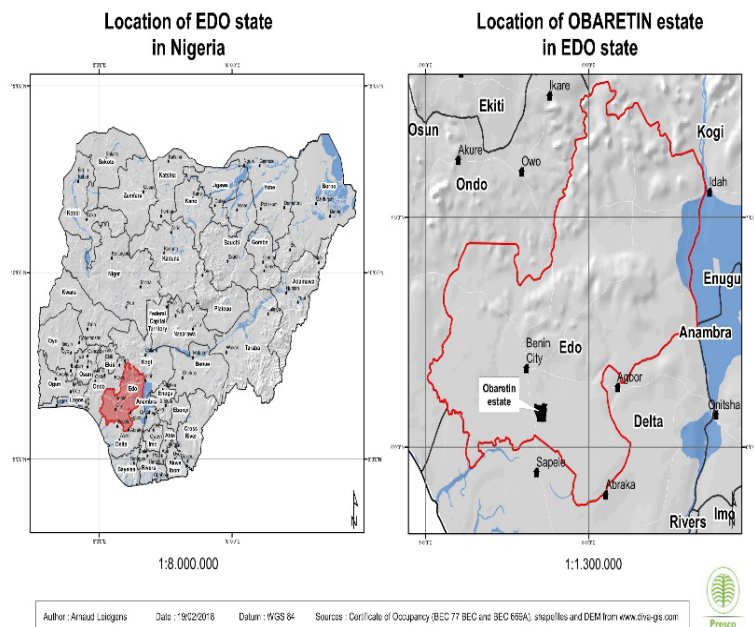


Figure 1: Unit of Certification in Nigeria map

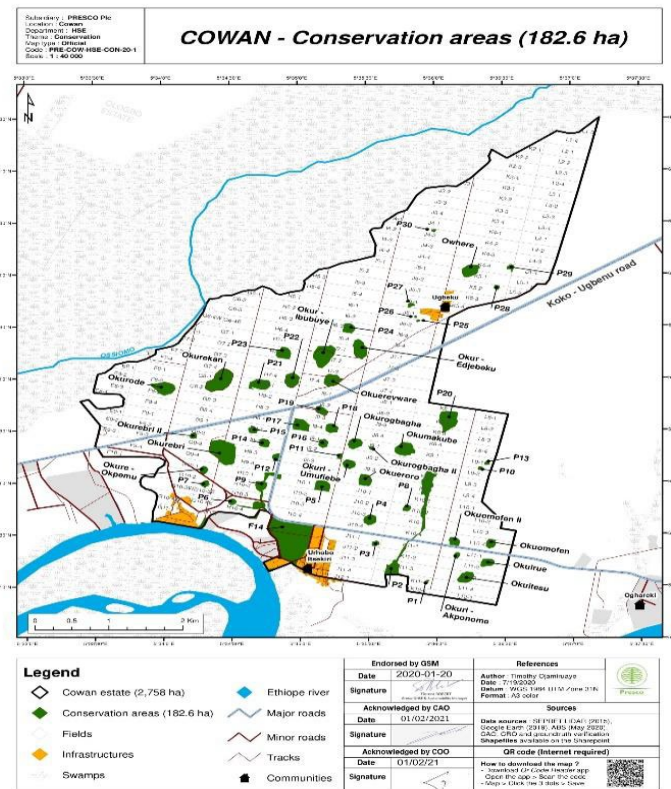


Figure 2: Map of Cowan estate



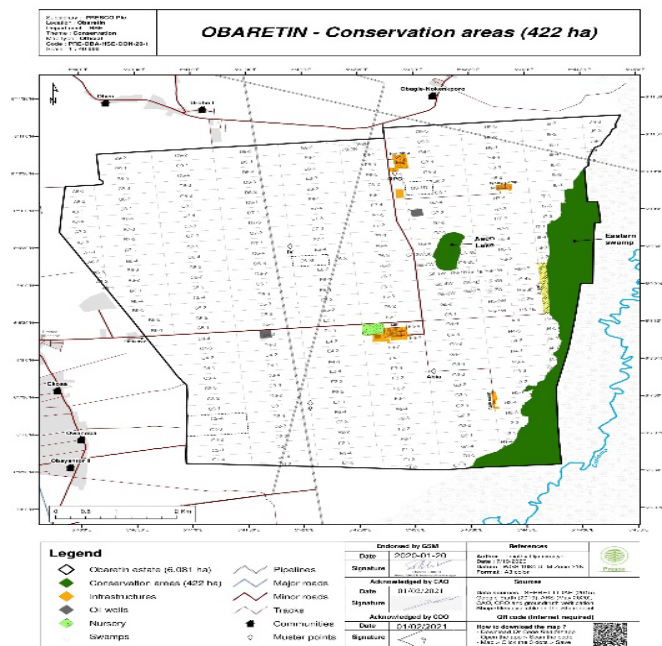


Figure 3: map of Obaretin estate

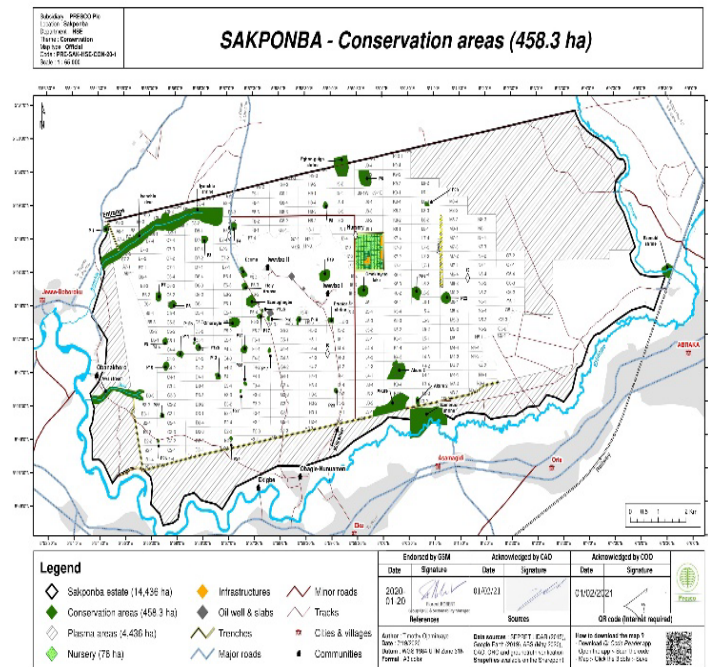


Figure 4: Map of Sakponba estate



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

Assessment Type	Date of Audit	Changes
Change of Scope	08 07 2025	Addition of Ologbo estate to the certification scope

## Appendix 3: Greenhouse Gas (GHG) Reporting Summary

The GHG emissions produced by the PRESCO PLC (POM and its supply bases) in the period of 01/01/2024 until 31/12/2024 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 <sub>2</sub> eq/t product
CPO	-1.34
PK	-1.34
PKO	-1.31
PKE	-1.31

Extraction	%
OER	23.32
KER	5.08



## 2. Summary of Plantation/Field Emissions and Sink

Land Use	Ha
OP Planted Area	27,291.31
OP Planted on Peat	0.00
Conservation (Forested)	7470.80
Conservation (Non-Forested)	0.00
<b>Total</b>	<b>34,762.11</b>

Production	t/year
FFB Processed	288,235.00
CPO Produced	67210

	Own Crop		Group		3rd Party		Total
	tCO <sub>2</sub> e	tCO <sub>2</sub> e/ tFFB	tCO <sub>2</sub> e	tCO <sub>2</sub> e/ tFFB	tCO <sub>2</sub> e	tCO <sub>2</sub> e/ tFFB	
Land Conversion	173950.07	0.60	0.00	0.00	0.00	0.00	173950.07
CO <sub>2</sub> Emission from Fertilizer	5979.20	0.02	0.00	0.00	0.00	0.00	5979.20
N <sub>2</sub> O Emission	2649.06	0.01	0.00	0.00	0.00	0.00	2649.06
Fuel Consumption	7159.80	0.02	0.00	0.00	0.00	0.00	7159.80
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Crop Sequestration	-240636.89	-0.83	0.00	0.00	0.00	0.00	-240636.89
Sequestration in Conservation Area	-66041.87	-0.23	0.00	0.00	0.00	0.00	-66041.87
<b>Total</b>	<b>-116940.62</b>	<b>-0.41</b>	0.00	0.00	0.00	0.00	<b>-116940.62</b>

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



### 3. Summary of Mill Emission and Credits

	tCO <sub>2</sub>	tCO <sub>2</sub> e/t FFB
<b>Emission</b>		
POME	4832.16	0.02
Fuel Consumption	1983.75	0.01
Grid Electricity Utilization	537.92	0.00
<b>Credit</b>		
Export of Excess Electricity to Housing & Grid	-331.61	0.00
Sales of PKS	0.00	0.00
Sales of EFB	0.00	0.00
<b>Total</b>	<b>7022.22</b>	<b>0.02</b>





#### 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	50
Diverted to methane capture (Flaring)	11
Diverted to methane capture (electricity generation)	39