

## **PUBLIC SUMMARY REPORT**

# **External Verification of Sustainability Policy Transparency Toolkit (SPOTT) Palm Oil Assessment**

## **FGV Holdings Berhad** 2023

### **Contact**

**Control Union (Malaysia) Sdn. Bhd.**

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## PART 1: SCOPE OF THE CERTIFICATION ASSESSMENT AUDIT

### 1.1 Company and Contact Details

Company Name:	FGV Holdings Berhad
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Contact Person:	K. Ilangovan
Office Telephone:	+603 2789 0475
E-Mail:	k.ilangovan@fgvholdings.com
Web Site:	<a href="http://www.fgvholdings.com">www.fgvholdings.com</a>

### 1.2 Assessment Details

Dates Of This verification:	7 <sup>th</sup> August 2023 – 11 <sup>th</sup> August 2023
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### 1.3 Assessment Type

Third party verification to assess and validate compliance, performance and/or action taken by FGV in relation to its commitment by evaluating the information provided by FGV towards SPOTT concerning the latest SPOTT Palm Oil Indicator Framework 2023 that requires external verification.

### 1.4 General Description of FGV Group

FGV operates in 9 countries across Asia, the Middle East, North America and Europe. FGV is a Malaysia-based agri-business listed on the main market of Bursa Malaysia on 28 June 2012. The initial public offering, which was the world's third largest raised RM10.4 billion. It was initially incorporated as a commercial arm of Federal Land Development Authority (FELDA) in 2007 to oversee investments in the upstream and downstream palm oil businesses as well as other agri-businesses. FGV is a Malaysian-based agribusiness and is one of the world's largest producers of Crude Palm Oil (CPO), accounting for 4% of global and 16% of Malaysian CPO production. Since its listing on the Main Market of Bursa Malaysia in 2012, FGV has remained committed to achieve its strategic goals and leveraging synergies to create value for its stakeholders.

FGV is supported by a strong workforce of more than 45,000 people. They are focused primarily on three core business sectors: Plantation, Sugar, and Logistics. With 50 years of industry expertise, FGV is committed to continuously drive a sustainable business, whilst tapping into new revenue streams from the circular economy to create more value.

### 1.5 Operational Units under scope

FGV Holdings Berhad operates processing units of **4 refineries, 4 kernel crushing plants (KCP), 67 Palm Oil Mills, and 165 Estates** based in Malaysia. Details of the processing operations are as per **annex 1** in the report.

## PART 2: VERIFICATION PROCESS

### 2.1 About the Verification Body

Control Union (CU) is an independent, international assurance and certification body. Founded in 1920 in the Netherlands, CU has office in more than 70 countries. CU offers one-stop-shop solution for sustainability reporting and assurance services. CU has more than 4,000 employees working across the globe.

Control Union Certification (CUC) is a part of Control Union – an international inspection and certification body. CUC performs assessments and certification across many sectors including biomass, biofuels, forestry, agriculture, food & feed, fats & oils, minerals, energy and tourism.

In the field of sustainability reporting, we serve our clients by performing sustainability strategy checks, gap analysis and independent assurance. Control Union is also a registered assurance provider for the AA1000 assurance standard.

***Control Union (Malaysia) Sdn Bhd is accredited for RSPO (ASI-ACC-069) for the scope of P&C (Single Site & Group) and SCC worldwide and accredited by the Department of Standard Malaysia (DSM) for ISO 17021, ISO 17065, ISO 17020, ISO 9001, ISO 14001, MTCS - FMC, FSMS and MSPO. When requested, a copy of accredited certificates can be obtained from CUC. Control Union also approved in providing verification for POIG verification indicators.***

### 2.2 Verification Team

<b>Lead verifier:</b>	<b>Ebnu Holdoon Shawal</b>
Team member 1:	Zulkarnain Ishak
Team member 2:	Jasmandy Syahrul
Team member 3:	Mohd Fitri Mustafa

#### 2.2.1 Qualifications of the Assessors

Name	Qualifications
Ebnu Holdoon Shawal (Lead Assessor)	Serves as Project Manager Sustainability, Control Union Malaysia Sdn Bhd. Graduated in Bachelor of Civil Engineering from University Tenaga Nasional, Ebnu serves as Project Manager – Sustainability in Control Union Malaysia’s activities GRI Assurance, Assurance Statement AA1000As, SPOTT Verification, Traceability and other sustainability projects under the department of Control Union Assurance Services. Successfully attended the Global Report Initiative (GRI) Standards Training (C38370) by Tembusu Asia Singapore, Completed Lead Auditor Course for RSPO Principle and Criteria, RSPO Supply Chain, qualified auditor for MSPO Oil Palm Management Criteria and Supply Chain. Prior to joining Control Union, Ebnu has more than 7 years experience in Palm Oil Industry conducting audit in various country, managing the programs for Global and Local Palm Oil Sustainability scheme (RSPO and MSPO), part of technical working group for MSPO implementations together with Standard Malaysia and various stakeholders.
Zulkarnain Ishak	Currently as CoE Manager – Sustainability Assurance, Control Union Malaysia Sdn Bhd. Graduate in Bc Science and Technology, University Malaysia Sabah with almost 10 year’s experience in Government Link Company Plantation (Malaysia) as Assistance Vice President- Sustainability and Quality Management (SQM) for upstream and Downstream Sustainability. Additional 4 years experience as Environmental Consultant in Alam Sekitar Malaysia. A senior auditor with international auditing experience in Global Report Initiative (GRI) Standards Assurance, NDPE IRF, Traceability Assurance (TTP, TTM), PepsiCo Protocol, RSPO, RSPO SCC, MSPO, ISCC, ISCC ISH, ISCC Waste and Residue, Low iLUC, SPOTT, QMS ISO 9001, EMS ISO 14001, RSB, GGL, SGLS, FSC-COC, HACCP, SHO, CepSWaM.
Mohamad Fitri Mustafa	Fitri obtained Bachelor of Science Agribusiness, graduated from University Putra Malaysia in 2007. He Started his career as research officer with Malaysian Agri Hi Tech Sdn Bhd, before servicing as agronomist at Tradewinds Plantations Berhad and FGV Agricultural

	Services Sdn Bhd. Accumulating his experience in sustainability when he serve as an auditor with Global Gateway Sdn Bhd since 2018, he has attended and Completed his training for MSPO Lead Auditor Course and ISO 9001:2015 Lead Auditor Course in 2018 and RSPO Lead Auditor Course in year 2019 and Completing SHO Course in 2022. He obtained general Management, Occupational Safety & Health Management Plantation (Agriculture & Agribusiness) Management Malaysian Sustainable Palm Oil (MSPO).
Jasmandy Syahrul	Graduated in B. Sc. in Plantation Technology and Management from Universiti Teknologi Mara in 2010. He has 9 years working experience in oil palm plantation both in estate operation and sustainability department around Malaysia. He has more than 3 years working as a Lead Auditor with several certification bodies. In addition, he has Successfully completed Lead Auditor training for RSPO P&C, MSPO OPMC, MSPO SCCS, Integrated Management System (IMS) (ISO 9001, ISO 14001, ISO 45001), ISO 14064 1-3, SA8000, SMETA (6.0), SMETA & SVA Defect Guidance Training, SEDEX Virtual Assessment, QMS-ISO 17021-3, OHSMS – ISO 17021-10, EMS-ISO 17021-2

## 2.3 Methodology

### 2.3.1 General Overview

Assurance method included,

- Inquiring and interviewing of management, including senior management at executive and functional levels, and of relevant management responsible for the day-to-day management of sustainability.
- Observing and inspecting management practices, process testing and evidence gathering across the organization on a sample basis.
- Evaluating documentary evidence and management representations that support adherence to the principles.
- Data source validation.
- Limited testing of detail on a sample basis (e.g., re-performance of calculations).
- Carrying out analytical procedures (e.g., trend analysis).
- Observing and inspecting on a sample basis management practice, process testing and evidence gathering (from source to aggregation).

There are 25 SPOTT indicators (customed) verified during the verification audit.

25 Indicators: 33, 35, 36, 37, 38, 39, 40, 54, 61, 62,67, 105, 110, 112, 113,114, 116, 126, 139, 165, 166, 170, 173,178, 179, will be subject to comprehensive external verification to achieve full scoring marks under SPOTT. The comprehensive external verifications are applicable to FGV Group as these indicators covers for all facilities including estates, palm oil mills, kernel crushing plants and refineries.

For Data source verification sample of site management will be interviewed by the auditors by virtual and physical means.

### 2.3.2 Sampling

For non-traceability related SPOTT Indicators

Where sampling is required for the verification assessment, the sampling design was based on a minimum sample of facilities, where  $x = (vy)$ , where y is the number of facilities under each processing scope. The result always to be rounded “up” to the next whole integer.

Based on the FGV’s list, there are 4 refineries, 4 KCPs, 165 estates and 67 mills recorded.

Therefore, the audit sample will include **3 Refineries, 2 KCP’s, and 13 Estates, 9 Palm Oil Mills**

### 2.3.3 Sampled operational units for the evaluation

Refineries	Kernel Crushing Plant	Palm Oil Mills	Estates
FGV Refinery Kuantan	FGV Kernel Product Kuantan	FGV Palm Industries Chalok	FGV Plantations (M) Triang 02

FGV Refinery Delima Oil Products	FGV Kernel Product Pasir Gudang	FGV Palm Industries Lepar Utara 6	FGV Plantations (M) Krau 02
FGV Refinery Tawau Oil Product		FGV Palm Industries Nitar	FGV Plantations (M) Sampadi 01
		FGV Palm Industries Sampadi	FGV Plantations (M) Aring 02
		FGV Palm Industries Selendang	FGV Plantations (M) Telang 01
		FGV Palm Industries Triang	FGV Plantations (M) Lepar Utara 05
		FGV Palm Industries Kalabakan	FGV Plantations (M) Berabong 01
		FGV Palm Industries Umas	FGV Plantations (M) Selendang 05
		FGV Palm Industries Kemasul	FGV Plantations (M) Nitar Timur
			FGV Plantations (M) Maokil 06
			FGV Plantations (M) Sahabat 07
			FGV Plantations (M) Sahabat 08
			FGV Plantations (M) Kalabakan Selatan

#### 2.3.4 Explanation of the sample selection

Sampling was derived to be representative covering all operational scopes of FGV Group:

<b>Total of Refineries</b>	4	<b>Sample Unit (sqrt units)</b>	2
<b>Total of KCPs</b>	4		2
<b>Total of Palm Oil Mills</b>	67		9
<b>Total of Estates</b>	165		13

## PART 3 ASSESSMENT FINDINGS

### 3.1 Summary of the Findings

FGV is the leading vegetable oil processor and focuses on the upstream and downstream aspects of the palm oil value chain one of the world's largest producers of Crude Palm Oil (CPO), accounting for 4% of global and 16% of Malaysian CPO production. FGV's operations are limited to palm oil mills and estate operations. FGV has been monitoring and upholding the commitment of its suppliers regarding the NDPE implementation reporting framework (NDPE-IRF).

The traceability data (related to SPOTT indicators 33, 35, 36, 37, 38 and 173) covers 3 refineries, 2 KCPs and 9 Mills provided for verification which are:

1. FGV Refinery Kuantan
2. FGV Refinery Pasir Gudang
3. FGV Refinery Tawau
4. FGV Kernel Product Kuantan
5. FGV Kernel Product Pasir Gudang
6. FGV Palm Industries Chalok
7. FGV Palm Industries Lepar Utara 6

8. FGV Palm Industries Nitar
9. FGV Palm Industries Sampadi
10. FGV Palm Industries Selendang
11. FGV Palm Industries Triang
12. FGV Palm Industries Kalabakan
13. FGV Palm Industries Umas
14. FGV Palm Industries Kemasul

Summary of indicators verified findings and level of assurance is as in the table below:

Summary of Findings Indicators		Scope and Scoring																								
1. Percentage of supply traceable to mill level (Indicator 33)																										
<p><b>Refineries</b></p> <p>FGV consider mills are traceable when details such as their name, parent company’s name, address /GPS coordinate, and volume supplied are known. FGV TTM has been 100% since 2019 for all our midstream and downstream facilities, including FGV Refineries Sdn Bhd, FGV Kernel Products Sdn. Bhd., FGV Biotechnologies Sdn Bhd, Delima Oil Products Sdn Bhd, and our JVs in Malaysia, FGV IFFCO Sdn Bhd.</p> <p>Most of the CPO processed by their own vegetable refineries (FGV Refineries Sdn Bhd and Delima Oil Products Sdn Bhd) is from our own internal sources. In 2022, FGV sourced from two (2) third-party mills that contribute less than 1% of the total CPO processed by these refineries. FGV’s own vegetable refineries also processed 61% of RSPO-certified CPO. As for FGV JV’s in Malaysia, FGV IFFCO Sdn Bhd, the traceability information can be view at here <a href="https://iffco.com/sustainability/dashboard/traceability-score?csrt=327312894362180084">https://iffco.com/sustainability/dashboard/traceability-score?csrt=327312894362180084</a></p> <p>List of Traceability to Mill – Refinery</p> <table><tr><th>No</th><th>Refinery</th><th>Volume Received (MT)</th><th>Traceable % (TTM)</th></tr><tr><td>1</td><td>Kuantan</td><td>310,758.80</td><td>100.0%</td></tr><tr><td>2</td><td>Sahabat</td><td>79,158.75</td><td>100.0%</td></tr><tr><td>3</td><td>Tawau</td><td>12,268.44</td><td>100.0%</td></tr><tr><td>4</td><td>Delima Oil Product</td><td>309,139.65</td><td>100.0%</td></tr><tr><td colspan="2">Overall</td><td>711,325.64</td><td>100.0%</td></tr></table> <p>Noted that the number of mills supplied in FGV refineries is 67 mills for the year 2022.</p> <p><b>Kernel Crushing Plant (KCP)</b></p> <p>Sighted the Traceability to Mill data for FGV Kernel Pasir Gudang and FG Sahabat which has been displayed on the website: <a href="https://www.fgvholdings.com/sustainability/traceability/">https://www.fgvholdings.com/sustainability/traceability/</a>.</p> <p>Stated the details on the company name, mill name, UML ID, Address, state, geo-coordinate, RSPO Certified Status, MSPO Certified Status, Traceability percentage information of each mill, sourcing of FFB Mills from FGV Group, smallholders, dealers, and others. Based on the TTM data on the website, all the information related to the mills has been 100% traceable.</p>		No	Refinery	Volume Received (MT)	Traceable % (TTM)	1	Kuantan	310,758.80	100.0%	2	Sahabat	79,158.75	100.0%	3	Tawau	12,268.44	100.0%	4	Delima Oil Product	309,139.65	100.0%	Overall		711,325.64	100.0%	Comprehensive, externally verified, 100% TTM
No	Refinery	Volume Received (MT)	Traceable % (TTM)																							
1	Kuantan	310,758.80	100.0%																							
2	Sahabat	79,158.75	100.0%																							
3	Tawau	12,268.44	100.0%																							
4	Delima Oil Product	309,139.65	100.0%																							
Overall		711,325.64	100.0%																							

The address, location and name of mills have been clearly identified and traceable by the FGV Group. The volume traceable to mill from the KCP has been recorded on monthly basis for all the units in the year 2022. The annual data volume has been recorded from 1<sup>st</sup> January 2022 until 31<sup>st</sup> December 2022 which include in the list sample weight, total gross weight, volume, dirt, off specs , percentage, and FFA data.

Sighted the monthly data in tons from each mill as per sample:

Mills	Volume Received (MT)
Adela	10,850.11
Air Tawar	3,239.42
Belitong	6228.32
Bukit Kepyang	160.30
Bukit Mendi	205.82
Gudang FGT	1695.15
Kahang POM	6859.97
Kemasul POM	216.22
Keratong 3	392.25
Keratong 9	413.08
Kulai POM	5291.54
Lok Heng POM	8061.00
Maokil POM	7231.82
Nitar POM	7904.83
Palong Timor	14,643.37
Pengeli	5199.65
Selancar 2A	7,326
Selancar 2B	9386.81
Selendang	10377.26
Semenchu	8363.69
Serting	13059.38
Serting Hilir	14904.06
Tementi	46.44
Tenggaroh	8892.39
Tenggaroh Timur	7363.52
Waha	12558.73
<b>Total</b>	<b>171,352.09 MT</b>

Sighted the list of mills supplying to FGV Sahabat and the traceability to mills including name of the parent company, name of palm oil mills, UML Id of the mills, address location for the mills, state, geo-coordinate (longitude and latitude), MSPO certified status, traceability percentage consisting Palm Oil Mills:

UML ID	Palm Oil Mills	Geo-Coordinate	Traceability to Mills Percentage	Volume Received (MT)
PO1000000968	Baiduri Ayu	5° 04' 55.73" N 118° 56' 28.24" E	100 %	5598.53



PO1000001654	Embara Budi	5° 7' 56.15" N 119° 5' 28.02" E	100 %	6553.18
PO1000001698	Hamparan Badai	5° 20' 09.07" N 119° 12' 11.04" E	100 %	8280.46
PO1000001703	Kalabakan	4° 24' 36.54" N 117° 29' 21.05" E	100 %	3650.95
PO1000001701	Kembara Sakti	5° 21' 40.60" N 119° 05' 35.54" E	100 %	6314.34
PO1000001697	Lancang Kemudi	5° 13' 46.39" N 119° 3' 25.17" E	100 %	4062.54
PO1000001699	Mercu Puspita	5° 12' 23.35" N 119° 00' 47.20" E	100 %	4725.5
PO1000001700	Nilam Permata	5° 17' 34.24" N 119° 00' 30.09" E	100%	5062.23
PO1000001702	Umas	4° 29' 52.57" N 117° 39' 03.31" E	100%	9463.27
<b>Total Volume</b>				<b>53,711.00</b>

The details of the traceability have been published in the website as per diagram below:

#### Traceability In The Operational Units

##### Kernel Crushing Plant (FKP – 4 plants)

	Traceability to Mill	Traceability to Plantation	Percentage of Internal PK
• Semambu →	100%	99.0%	100%
• Pasir Gudang →	100%	99.8%	100%
• Pandamaran →	100%	98.1%	100%
• Sahabat →	100%	98.9%	100%

## 2. Percentage of fresh fruit bunches (FFB) supply to own mills traceable to plantation level (Indicator 35)

FGV established document SLT231A that records all FFB received in 2022.

Based on the record, total FFB received from Jan to Dec 2022 is 13,373,929.06 MT, where 99.25% is traceable which is equivalent to 13,273,610.95 MT.

During the verification audit, there are 9 mills sampled from the overall 67 FGV's mill as below:

Mill	Total Volume (MT)	Traceable		RSPO
		Volume (MT)	%	
Chalok	174,755	171,085	97.90%	Not certified
Kalabakan	229,476	227,591	99.18%	Not certified
Kemasul	154,744	153,846	99.42%	RSPO certified
Lepar Utara 6	270,915	270,314	99.78%	RSPO certified
Nitar	129,221	128,271	99.26%	RSPO certified
Sampadi	221,769	219,789	99.10%	Not certified
Selendang	237,174	235,308	99.21%	RSPO certified
Triang	309,796	309,796	100.00%	RSPO certified
Umas	220,904	214,508	97.10%	Not certified

Partial,  
externally  
verified, 99.25%  
TTP

The following table indicates the sample of FFB received in 2022.

Mill	Transaction Record			
	Supplier Name	Vol. (MT)	Delivery Date	Pass No.
Chalok	Felda Tenang Besut	5.90	01.02.2022	01165216
	M.Rosli Ibrahim	2.82	10.04.2022	02403566
Kalabakan	Andave Antik	4.59	19.03.2022	02250510
	FGVPM Ladang Kalabakan	4.92	07.07.2022	00206966
Kemasul	Lui Sawit Enterprise	25.76	22.08.2022	02132372
	Felda Chemomoi	0.94	03.01.2022	01338271
Lepar Utara 6	FASSB LU 10	4.86	03.03.2022	01389600
	Felda Kota Gelanggi 3	8.68	24.02.2022	01388835
Nitar	Felda Nitar 1	4.64	31.10.2022	01203251
	Pertubuhan Peladang	5.69	31.10.2022	02090366
Sampadi	Stewart Anak Venson	5.17	07.06.2022	02347674
	LJ Plantation Sdn Bhd	6.61	09.06.2022	02347991
Selendang	Bidin Legacy Services	7.75	13.08.2022	02171393
	Adat Bersatu Sdn Bhd	5.99	30.05.2022	02169374
Triang	Koperasi Permodalan	4.55	01.11.2022	02090653
	Abdullah Mohd Esa	5.33	04.12.2022	01389944
Umas	Mohd Nur Nazri	2.20	16.03.2022	02141103
	Koperasi Penanaman Sawit	3.99	28.06.2022	02144150

### 3. Percentage of supply from third-party mills traceable to plantation level (*Indicator 36*)

Noted that for all the 67 palm oil mills operated by FGV, only two (2) mills sourced 100% of FFB from their own plantation. The remaining 65 palm oil mills received a mixture of FFB from internal and external sources. From the final summary, FGV noted that the overall percentage of FFB supply to palm oil supply CPO and PKO from third-party mill volume is 0.3% from 711,325.64 MT.

Only two refineries received from the third-party mill which are FGVR Kuantan Oil Product and FGVR Tawau Oil Product. The percentage of supply from third-party mills is traceable and data collected such as

- FFB volume
- Address
- Geo Coordinate
- MPOB License
- Supplier Group (Estates, Dealer and Smallholder)

Summary of traceable percentage of supply from third-party mill to the plantation level

No	Refinery	Third-party mill	Volume Received (MT)	Volume Traceable (MT)	Traceable % (TTP)
1	FGVR Kuantan Oil Product	Villa Sutera Sdn Bhd	2,029.46	142.03	7%
2	FGVR Tawau Oil Product	Sabah Softwood	314	0	0%
Total			2342.80	142.03	6.06%

Limited,  
Externally  
verified: 6%, KCP  
Not applicable

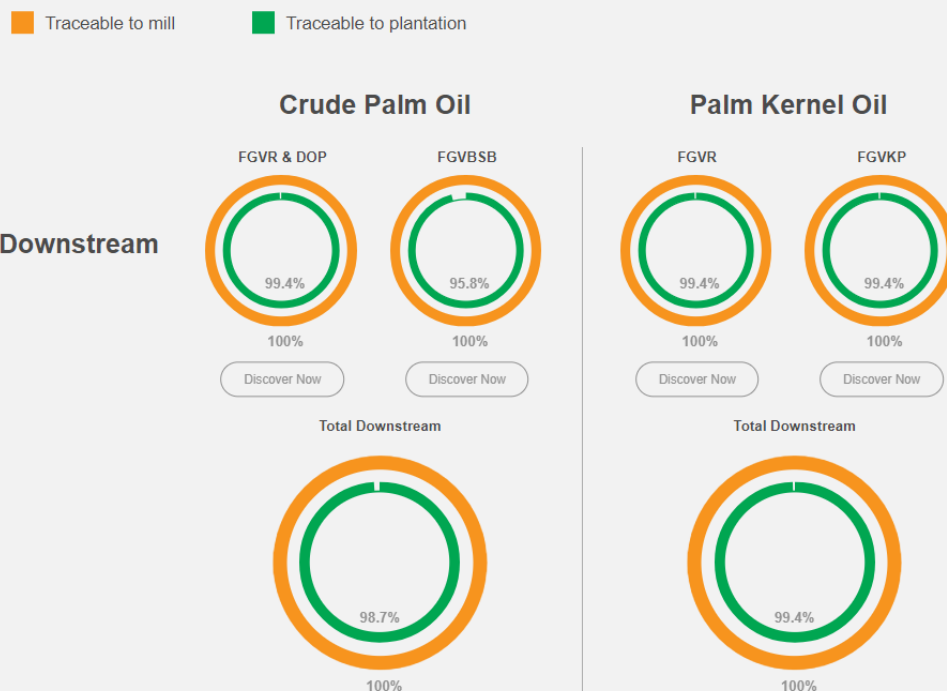
Total Traceable for third-party mills = 142.03/2342.80 percentage = 6.06%

#### 4. Publishes traceability data at refinery level (*Indicator 37*)

Traceability is an essential element of FGV business and is instrumental in fulfilling the commitment to responsible sourcing. FGV is committed to ensuring that the products are not linked to any deforestation, planting on peat and exploitation of human rights, which is in line with FGV's Group Sustainability Policy (GSP). [FGV-Group-Sustainability-Policy.pdf \(fgvholdings.com\)](#)

Noted that the Palm Oil Traceability Dashboard (January 2022 – December 2022) has been published in FGV's website for upstream and downstream. [Traceability & Supply Chain - FGV Holdings Berhad](#)

Comprehensive, externally verified.



Noted that the traceability for downstream FGVR included Kuantan Oil Products, Sahabat Oil Products, Tawau Oil Product and DOP (Delima Oil Products)

## 5. Publishes traceability data at crusher level (Indicator 38)

### Traceability-of-Product (TOP)

FGV is able to trace all its FFB and PK up to supplying mills, tracing FFB to the plantations of origin has been challenging for external crops. To facilitate better traceability of its products, FGV is working with business partners to develop a model to identify sustainability risks associated with specific geographical areas. In promoting greater traceability, FGV had developed a computerized traceability system called Traceability of Product (FGV-ToP), which is part of an overall sustainable palm oil management system that also includes Audit Integrated System (FGV-AIMS). FGV-ToP System which provides comprehensive information of FFB/CPO/PK/PKO movements together with instant traceability compliance status and attributes such as the certification, geo-location and production per month at a FGV mill in a user-friendly and interactive manner. This system covers all palm oil related products from FGV subsidiaries with some information being accessible to customers and suppliers.

Comprehensive, externally verified.

### FGV KP Pasir Gudang

Mills Name	% Traceability Total	Traceable Volume
Adela	99.4%	10788.24
Belitong	100.0%	6228.32
Bukit Kepayang	99.9%	160.15
Kemasul	99.4%	214.97
Keratong 2	100.0%	480.7
Keratong 3	100.0%	1695.13
Keratong 9	100.0%	413.08
Kulai	99.2%	5246.67
Maokil	100.0%	7229.22
Nitar	99.3%	7846.67
Palong Timur	100.0%	14639.37
Penggeli	99.9%	5195.71
Selancar 2B	100.0%	9386.60
Selendang	99.2%	10295.57
Serting Hilir	100.0%	14902.52
Tenggaroh 4	100.0%	8892.39
Waha	100.0%	12556.71
Air Tawar	100.0%	3239.42
Bukit Mendi	99.0%	203.86
Kahang	100.0%	6859.78
Lok Heng	99.3%	8008.38
Selancar 2A	100.0%	7326.26
Semenchu	99.8%	8349.90
Serting	100.0%	13059.38
Tementi	100.0%	46.44
Tenggaroh Timor	100.0%	7363.52
Gudang FGT	100.0%	1695.15
<b>Grand Total</b>	<b>99.8%</b>	<b>172324.17</b>

**FGV KP Sahabat**

Mills Name	% Traceability Total	Traceable Volume
Baiduri Ayu	97.0%	5433.0774
Embara Budi	100.0%	6553.18
Hamparan Badai	99.1%	8203.8176
Kembara Sakti	100.0%	3650.95
Kalabakan	99.2%	6262.4514
Lancang Kemudi	98.8%	4015.7279
Mercu Puspita	100.0%	4725.5
Nilam Permata	100.0%	5062.23
Umas	97.1%	9189.2554
<b>Grand Total</b>	<b>98.9%</b>	<b>53096.19</b>

**FGV KP Semambu**

Mills name	Percentage Total (%)	Traceable Volume
Aring	99.7%	7941.9611
Bukit Kepayang	99.9%	2021.4105
Bukit Sagu	100.0%	8530.6085
Chalok	97.9%	6673.8198
Ciku	96.2%	7481.5372
Cini 3	99.9%	8332.4135
Jengka 21	98.7%	8167.6037
Kechau B	99.1%	1162.24
Kemasul	99.4%	0
Keratong 2	100.0%	7765.5
Keratong 3	100.0%	10020.119
Keratong 9	100.0%	9052.55
Krau	96.3%	663.43398
Kerteh	100.0%	10006.762
Kota Gelanggi	99.7%	4647.8133
Lepar Hilir	100.0%	7358.2629
Lepar Utara 6	99.8%	3467.6551
Neram	94.0%	6578.8234
Palong Timur	100.0%	137.00261
Serting Hilir	100.0%	0
Triang	100.0%	10662.71
Selendang	99.2%	41.996801
Selancar 2B	100.0%	95.5279
Bukit Mendi	99.0%	166.2234
Cini 2	100.0%	6772.13
Serting	100.0%	0

Jengka 3	99.0%	9913.3478
Jengka 8	99.6%	9913.5867
Jerangau Barat	99.8%	8100.2559
Kemahang	97.0%	4773.7227
Padang Piol	93.7%	8679.0315
Panching	99.5%	9640.3324
Pasoh	99.7%	0
Seroja	99.9%	10784.979
Tementi	100.0%	4739.96
Tersang	100.0%	128.40152
Mempaga	99.9%	852.66702
Selancar 2A	100.0%	218.47
Bulkers Kuantan	100.0%	1998.58
	99.0%	197491.44

**FGV KP Pandamaran**

Mills Name	Percentage Total	Traceable Volume
Besout	99.0%	6275.5675
Kechau B	99.1%	9542.6294
Krau	96.3%	6503.5673
Kota Gelanggi	99.7%	4742.5763
Jengka 21	98.7%	0
Kemasul	99.4%	9069.3139
Triang	100.0%	851.54
Lepar Utara 6	99.8%	8063.8594
Bukit Kepayang	99.9%	7039.0085
Aring	99.7%	38.587051
Chalok	97.9%	0
Ciku	96.2%	44.269508
Serting Hilir	100.0%	828.33428
Trolak	96.4%	3588.925
Sg. Tenggi	98.6%	5790.4747
Pasoh	99.7%	9590.5533
Mempaga	99.9%	6738.27
Tersang	100.0%	8510.4481
Tementi	100.0%	4607.76
Jengka 3	99.0%	0
Jengka 8	99.6%	0
Padang Piol	93.7%	237.20458
Bukit Mendi	99.0%	5739.1151
Kemahang	97.0%	2042.2542
Seroja	99.9%	44.712716
Grand Total	99.1%	99888.971

6. Member of the Roundtable on Sustainable Palm Oil (RSPO) (Indicator 39)		Comprehensive, Externally Verified																																					
RSPO Membership for FGV Holdings Berhad which has been published through RSPO website: <a href="https://rspo.org/members/1-0225-16-000-00/">https://rspo.org/members/1-0225-16-000-00/</a> with details of membership since 2016.																																							
Sighted details on the RSPO Annual Communication Progress for the year 2022 which relate to membership sector (Oil Palm Growers) and membership Category (Ordinary).																																							
Sighted details on the ACOP Submission on the website which comprise details on ACOP Report Submission, Mill List submission, and organizations commitment towards sustainability. The response towards sustainability requirement on ACOP has been answered on the website and responses have been made publicly available.																																							
Sighted details on the payment for the continuity of RSPO Membership by Group Finance of FGV dated 17th January 2023 by FGV Group finance.																																							
7. RSPO-certified within three years of joining the RSPO or by November 2010, for companies joining prior to finalization the RSPO certification systems in November 2007 (Indicator 40)																																							
The submission as membership has been officially accepted on 27th December 2016 which has been publicly available on the website: <a href="https://rspo.org/members/1-0225-16-000-00/">https://rspo.org/members/1-0225-16-000-00/</a> . Based on the mills and certificate issuance, it was verified that the mills have been certified within 3 years of registration.		Comprehensive, Externally Verified																																					
Sighted the total list number of mills which total 67 Mills under FGV Holdings and based on the evidence, only 30 mills have been RSPO Certified. Palm Oil mills as follows:																																							
<table><thead><tr><th>Mill</th></tr></thead><tbody><tr><td>Adela</td></tr><tr><td>Aring</td></tr><tr><td>Belitung</td></tr><tr><td>Besout</td></tr><tr><td>Bukit Kepayang</td></tr><tr><td>Bukit Sagu</td></tr><tr><td>Chalok</td></tr><tr><td>Chiku</td></tr><tr><td>Chini 3</td></tr><tr><td>Jengka 21</td></tr><tr><td>Triang</td></tr></tbody></table>	Mill		Adela	Aring	Belitung	Besout	Bukit Kepayang	Bukit Sagu	Chalok	Chiku	Chini 3	Jengka 21	Triang	<table><thead><tr><th>Mill</th></tr></thead><tbody><tr><td>Kechau B</td></tr><tr><td>Kemasul</td></tr><tr><td>Keratong 2</td></tr><tr><td>Keratong 3</td></tr><tr><td>Keratong 9</td></tr><tr><td>Kerteh</td></tr><tr><td>Kota Gelanggi</td></tr><tr><td>Krau</td></tr><tr><td>Kulai</td></tr><tr><td>Lepar Hilir</td></tr><tr><td>Waha</td></tr></tbody></table>	Mill	Kechau B	Kemasul	Keratong 2	Keratong 3	Keratong 9	Kerteh	Kota Gelanggi	Krau	Kulai	Lepar Hilir	Waha	<table><thead><tr><th>Mill</th></tr></thead><tbody><tr><td>Lepar Utara 6</td></tr><tr><td>Maokil</td></tr><tr><td>Neram</td></tr><tr><td>Nitar</td></tr><tr><td>Palong Timur</td></tr><tr><td>Pengeli</td></tr><tr><td>Selancar 2B</td></tr><tr><td>Selendang</td></tr><tr><td>Serting Hilir</td></tr><tr><td>Tenggaroh 4</td></tr><tr><td></td></tr></tbody></table>	Mill	Lepar Utara 6	Maokil	Neram	Nitar	Palong Timur	Pengeli	Selancar 2B	Selendang	Serting Hilir	Tenggaroh 4	
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Based on the evidence verified, the 30 over 67 Mills have been certified. However, the certification of the mills has been halted based on the latest announcement dated 28th January 2022 by RSPO, the CP Directive mentioned in clause 9)::																																							
9 a. that the suspension of FGV's P & C certificate for Kilang Sawit Serting and its Supply Bases is lifted																																							
10. Based on the aforesaid, the CP will not lift the sanction imposed in its letter dated 13.01.2020 with respect to the uncertified management units. In such circumstances, the said sanction remains in force until such time as the summary of the findings in the Elevate report is shared with the CP and confirms no evidence of systemic/systematic labor violations.																																							

Hence the further certificate issuance by FGV could not be further forwarded since the sanction was imposed by RSPO due to WRO issues and WSJ allegations.

#### 8. Certified under voluntary sustainability certification scheme (e.g. ISCC, SAS, RSB) *(Indicator 54)*

FGV Holdings has been registered under Voluntary Scheme under RSPO Since 2016, and ISCC Mills membership. ISCC is the first biofuel standard to be recognized by the EU and the most widely acknowledged amongst the many biofuel standards available today. Independent third-party certification ensures compliance with high ecological and social sustainability requirements, greenhouse gas emissions savings, and traceability throughout the supply chain. FGV has sought ISCC certification since 2011, and the number of mills with ISCC certification is dependent on market demand to accommodate the requirement for a sustainable biofuel market in Europe. FGV had certified up to 15 mills in the past when the demand for palm-based biofuel (Palm Methyl Ester) was high. List of ISCC certified mills are verified however, up to year 2023, FGV only maintained 8 ISCC certified mills which include FGVPI Bukit Sagu, Keratong 9, Lepar Utara 6, Maokil, Lepar Hilir, Palong Timur, Serting Hilir and Serting, FGV Biotechnologies and FGV Tawau.

Sighted mills that has been certified including validity of the certificate :

Mill	Certificate Number	Validity
Keratong 9	EU-ISCC-Cert-MY231-2023007	20 <sup>th</sup> January 2024
Palong Timur	EU-ISCC-Cert-MY231-2022090	11 <sup>th</sup> September 2023
Maokil	EU-ISCC-Cert-MY231-2022079	17 <sup>th</sup> August 2023
Bukit Sagu	EU ISCC-Cert-MY 231-2022089	11 <sup>th</sup> September 2023
Lepar Hilir	EU-ISCC-Cert-MY231-2022103	3 <sup>rd</sup> October 2023
Serting Hilir	EU-ISCC-Cert-MY231-2023020	15 <sup>th</sup> February 2024
Lepar Utara 06	EU-ISCC-Cert-MY231-2022129	29 <sup>th</sup> November 2023
Serting	EU-ISCC-Cert-MY231-2023004	8 <sup>th</sup> January 2024
FGV Biotechnologies Sdn Bhd	EU-ISCC-Cert-MY231-2022127	24-11-2023
FGV Johor Bulkurs Sdn Bhd	EU-ISCC-Cert-MY231-2023029	8 <sup>th</sup> March 2024
FGV Refineries Sdn Bhd (Tawau)	EU-ISCC-Cert-DE105-89178201	27th February 2024

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#### 9. Evidence of monitoring deforestation and/or ecosystem conversion *(Indicator 61)*

FGV Holdings Berhad is committed to ensuring responsible sources for their raw material and shall not source FFB from deforested areas. In doing so, the group uses the Global Forest Watch (GFW) Pro Platform and map from the Department of Survey & Mapping Malaysia (DSMM) to trace and monitor deforestation activities around their operations. The platform is an open-source web application that monitors global deforestation rates in near real-time and is able to detect illegal land-clearing activities that encroach into protected areas. Any encroachment or deforestation detected from this map will be followed by a site visit from a dedicated team.

Since the suppliers of FGV Holdings Berhad are subjected to the group Supplier Delinquency Guideline, they are required to follow the rules set by the group. Failing to comply with the group's requirements may lead to the removal of the suppliers from the group's supply

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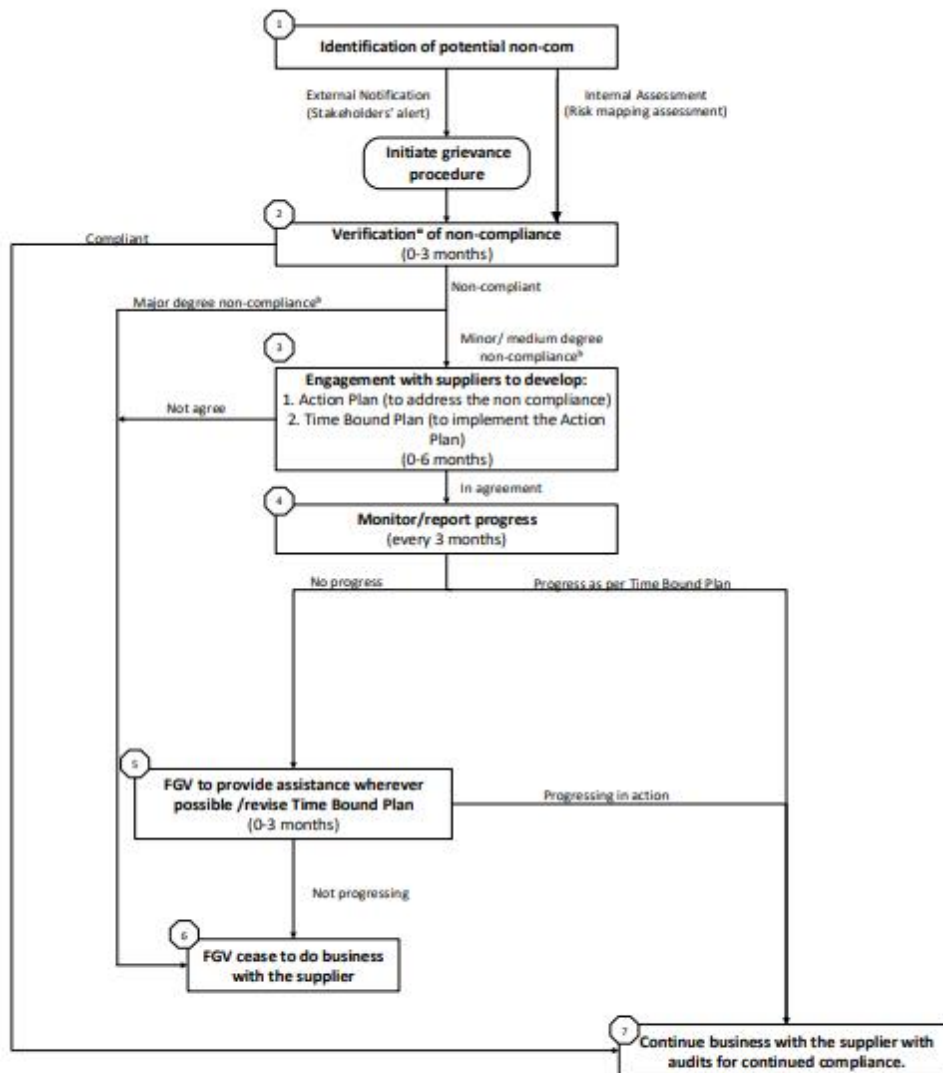
<p>chain list. The group has communicated the use of this platform to their suppliers along with their revised Group Sustainability Policy and NDPE commitments.</p> <p>Stakeholders may lodge a complaint or grievance at any time to the FGV Group's Whistleblowing Channel at <a href="mailto:alert@fgvholdings.com">alert@fgvholdings.com</a> or <a href="http://www.fgvholdings.com/our-company/whistleblowing/">http://www.fgvholdings.com/our-company/whistleblowing/</a>.</p> <p>All complaints and grievances are taken seriously and will be handled in a confidential manner with disclosure limited to conducting a full investigation of the alleged violation.</p> <p>On 16.03.2023, FGV Holdings Berhad received an email from their customer to clarify the issue regarding the deforestation activities that occurred in the forest area located close to the group's concessions which involved 4 areas. Upon receiving the report, a verification process was initiated by the group to seek clarification on the alleged deforestation. The verification was conducted from March 19 to 22, 2023, including the desk review of relevant documents and ground checking.</p> <p>The assessment confirmed that there was logging activity detected in the identified area. However, the activities were not carried out by FGV Holdings Berhad. Based on the map and GPS coordinate, the logging activity happened outside their concession area by external parties.</p> <p>Despite the uses of technology (GFW and maps from DSMM) and a dedicated team to follow up for alerts of any illegal deforestation activities, the group has yet to develop or engaged any parties to closely monitor the deforestation activities. As for the verification assessment, the group only monitor deforestation activity at their palm oil mill surrounding area with 50 km radius.</p>	
<b>10. Evidence of monitoring deforestation and/or ecosystem conversion in supplier operations (<i>Indicator 62</i>)</b>	
<p>FGV is committed to no deforestation, no planting on peat, and no exploitation (NDPE). Recognizing the potential impact of our industry on the environment, FGV undertakes to adopt the following practices:</p> <ul style="list-style-type: none"> <li>• No new planting on peatland regardless of depth</li> <li>• No development on areas of natural forest, high carbon stock (HCS) or high conservation value (HCV)</li> <li>• No open burning in all its premises</li> <li>• No use of agrochemicals categorized as World Health Organization Class 1A or 1B or that are listed by the Stockholm or Rotterdam Conventions</li> </ul> <p>In line with the NDPE commitment, there has been no deforestation and conversion of peatland in FGV's operational area since FGV revised GSP 2017. FGV is committed to ensuring the raw materials come from responsible sources and shall not source FFB from deforested areas. FGV uses the Global Forest Watch (GFW) Pro platform to trace and monitor deforestation activities around their own operation and of the suppliers. This platform is an open-source web application that monitors global deforestation rates in near real-time and can detect land-clearing activities that encroach into protected areas.</p> <p>FGV has communicated the use of this platform to all top suppliers, along with the revised GSP and NDPE commitments as well as measured their sustainability risk levels using the platform. When there is a high risk of deforestation around the suppliers, FGV will verify if any of the suppliers are associated with deforestation activity around their area, and if they are found to be involved, they will be subjected to the Supplier Delinquency Guideline</p>	<p>Limited, Externally Verified</p>

which may lead to their removal from our supply chain.

Others, FGV also monitor deforestation activities that were alerted by our stakeholders. In 2022, FGV received deforestation alerts as below:

Alert Year	Total Ha	Location	Alert Status/Findings
2022	351	Jengka 3	<ul style="list-style-type: none"> <li>Outside FGV &amp; FELDA concession. No FFB source from the area for FGV mills.</li> <li>None of our suppliers are involved in the deforestation activity.</li> </ul>
	25	Mukim Jemaluang, Johor PTD 1815 concession	<ul style="list-style-type: none"> <li>The deforested area is owned by one of our indirect FFB suppliers that is supplied through one of our FFB dealers, AA Sawit.</li> <li>FGV had stopped receiving FFB from AA Sawit and engaged with them for a remedial and corrective action plan. However, FGV did not receive any response from AA Sawit and decided to cease business with AA Sawit. The last transaction with AA Sawit was in April 2022.</li> </ul>

FGV uses the GSP Compliance Framework to manage any deforestation activity by its suppliers. The framework is illustrated below:



**Footnote:**

a An audit by external party might be conducted when necessary

b Based on Supplier Delinquency Guideline

FGV Holdings Berhad issued a document called, Supplier Code of Conduct (SCOC) – FGV Holdings Berhad, effective on 01.05.2020. SCOC provides guidelines on Business Ethics & Integrity, Safety Health & Environment, Labour Standards, Communication & Documentation, Sustainability and Reporting Obligations. Suppliers are required to adhere to the group's SCOC for any work done in the operation unit.

#### 11. Implementing a landscape or jurisdictional level approach (Indicator 67)

Landscape approaches, including jurisdictional approaches, are a means of improving sustainability performance at scale through coordination, collaboration, and monitoring actions at the spatial level of a landscape.

FGV involves many landscape or jurisdictional level approaches in implementing sustainability initiatives with national and private universities, government agencies and NGOs.

Sighted that there are agreements between national university, private university, and collaboration with Earthworm (NGO). The agreement exchange formalizes the "Achieving Coexistence with Elephants" (ACE) Project in the southern landscape of Peninsular Malaysia involving plantations in Johor. This project is significant as it is among the first multi-agency

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human-elephant coexistence projects in Peninsular Malaysia using a large landscape approach, covering 19 estates with approximately 9000 people.

Based on the agreement, the parties collaborate to achieve coexistence with elephants (ACE) for the purposes to improve the management of Human- elephant Conflict (HEC) and generally to enhance the biological and ecological sustainability of the landscape in southern peninsular Malaysia.

The company reports that in 2021, it participated in the Human-Elephant Conflict (HEC) in Southern Ecological Landscape in Johor with MEME from the University of Nottingham, oil palm plantation companies, DWNP and non-governmental organizations to strategize and mitigate the conflict through a multi-stakeholder approach. The company also has a five (5) year commitment to the Borneo Conservation Trust (BCT) and Sabah Wildlife Department to participate in the Mega Biodiversity Corridor Conservation Project in the lower Kinabatangan Basin. Through this initiative, it supports the reestablishment, restoration, and protection of riparian zones to protect important wildlife corridors for Borneo Pygmy Elephants, Orangutans, Proboscis Monkeys and other important wildlife species. Sighted the progress on the website (which have details as follows:

1. MEME is a collaboration between University of Nottingham Malaysia and Department of Wildlife and National Parks of Peninsular Malaysia (PERHILITAN). It was founded in the year 2011 by Prof Ahimsa Campos-Arceiz who has been researching Asian megafauna, particularly elephants, for more than 15 years now. Meme's general aim is to use science to develop an evidence-based approach to the conservation of Asian elephants in Peninsular Malaysia. The specific objectives for the third phase of MEME are to:
  - examine elephant behavior and movement in conflict areas.
  - Identify model communities at varying scales to co-design HEC (Human Elephant Conflict) management strategies and monitor effectiveness.
  - developed a communications plan for the various communities that face HEC, to channel findings to decision-makers in public and private sectors.
2. Collaboration between Earthworm Foundation (EF) and FGV for the suppliers dated 5th April 2023 at Wisma FGV which stated the minutes:
  - i) Recap on FFB dealer workshop in Kota Tinggi - verified evidence of 60 participants from 40 FBB Dealers attended the workshop, 22 participants from FFB dealers are supplying to FGV Mills
  - ii) Planning for the Next FFB Dealer workshop: an average of 23% of participants reported to have an improved understanding on the NDPE voluntary system.
  - iii) Discuss field support to collect TTP with Mills and FFB dealers: an average of 26% of participants reported to have improved understanding on MS2530:2022 Part 4-3 standards for FFB dealers.
  - iv) Discuss long term program to improve traceability in EF landscape.

Sighted the action plan made by FGV during the meeting which share potential dates for FFB Dealer workshop which:

- i) EF will share potential dates for FFB dealer workshop with Cargill and Prosper
- ii) EF propose timeline for field visits with mill and FFB Dealers
- iii) EF will share concept notes on the dialogue session with MPOB/ MPOCC / Palm Oil Companies

<p>3. Collaboration with National University of Malaysia which acted as collaboration on research for insects' control towards the integrated pest management in the field. FGV also collaborate as a member for signed on to the United Nations-backed Science Based Target initiative (SBTi) Business Ambition for 1.5°C pledge, being the first Malaysian food and agriculture company to do so which, in our context, calls for the halving of our greenhouse gas emissions by 2030 and achieving net-zero by no later than 2050. To deliver on this pledge, FGV have developed a group-wide climate action plan and put in place a variety of mechanisms to monitor and reduce our GHG emissions. For instance, we have implemented a Continuous Emission Monitoring System which is a full monitoring system for emission released by mills that can be accessed in real-time by the Department of Environment.</p>	
<b>12. Progress towards commitment to reduce GHG emissions intensity (<i>Indicator 105</i>)</b>	
<p>In line with the latest climate science that calls for limiting global temperature rise to 1.5 °C, we are committed to becoming a net-zero business by 2050 through a science-based targets approach.</p> <p>FGV commitment also supports the national climate agenda to become a carbon neutral country by 2050, and Malaysia's nationally determined contribution (NDC) to reduce 45% GHG emissions by 2030 as part of the country's commitment to the 2015 Paris Agreement. GHG complications inventory in compilation</p> <p>Sighted the basic GHG for year 2022, January – December for the estates which include data captured for the area of the estate, areal conservation, buffer zone, fertilizer usage, planted area, year of planting, percentage of peat, vehicle for operational internal and contractor usage, pesticide usage and previous crop.</p> <p>As per mill data, the captured GHG data for year 2022 analysis covers details such as diesel usage, vehicle usage for management, power plant machine, type of pesticide usage, and planted area hectareage.</p> <p>FGV had constructed 22 Biogas Plants which are located next to the mills for the methane capture purpose. Sighted the data available for the years 2021 and 2020 for KCP and Refinery and mills. As for the mill data, GHG Reduction for the mill covers the operations:</p> <ul style="list-style-type: none"> <li>i) FFB MT</li> <li>ii) POME MT</li> <li>iii) BIOGAS M3</li> <li>iv) Power Generate (MWh)</li> <li>v) Power to TNB/FIC (MWh)</li> <li>vi) Power to TSQ/Mill (MWh)</li> <li>vii) Power Utilize (MWh)</li> </ul> <p>Performances</p> <ul style="list-style-type: none"> <li>i) POME/FFB</li> <li>ii) BIOGAS/POME</li> <li>iii) POWERBIOGAS</li> <li>iv) Power Target</li> <li>v) Target Achieve %</li> <li>vi) Power Target</li> <li>vii) Power Losses</li> <li>viii) Losses %</li> </ul> <p>Sighted the data captured for the year 2022 which covers 22 mills under the FGV Palm</p>	<p>Limited, Externally Verified</p>

Industries.

### 13. Progress towards commitment on water use intensity (Indicator 110)

Noted that in the report a reduction in water use intensity (i.e. water use per ton of product) has met the target. Data is reported on a yearly basis as table below. The data monthly was observed and prepared by FGV for the years 2021 and 2023 for crude palm oil refining and refined palm oil fraction water consumptions record.

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#### Crude Palm Oil refining water consumptions Records

##### FGV Refinery Sdn Bhd (Kuantan)

Month	Water Cons in 2021 (m <sup>3</sup> /mt)	Water Cons in 2022 (m <sup>3</sup> /mt)
Jan	0.32	0.40
Feb	0.29	0.32
Mar	0.32	0.37
Apr	0.30	0.39
May	0.34	0.45
Jun	0.34	0.29
Jul	0.37	0.28
Aug	0.40	0.34
Sep	0.39	0.27
Oct	0.35	0.30
Nov	0.45	0.34
Dec	0.62	0.33
Average	0.37	0.34

#### Refined Palm Oil fractionation water consumptions Records

##### FGV Refinery Sdn Bhd (Kuantan)

Month	Water Cons in 2021 (m <sup>3</sup> /mt)	Water Cons in 2022 (m <sup>3</sup> /mt)
Jan	0.24	0.39
Feb	0.26	0.25
Mar	0.22	0.31
Apr	0.23	0.39
May	0.28	0.38
Jun	0.30	0.24
Jul	0.31	0.28
Aug	0.29	0.34
Sep	0.34	0.28
Oct	0.30	0.26
Nov	0.55	0.27
Dec	0.55	0.26
Average	0.32	0.30

#### Crude Palm Oil refining water consumptions Records

##### FGV Refinery Sdn Bhd (Tawau)

Month	Water Cons in 2021 (m <sup>3</sup> /mt)	Water Cons in 2022 (m <sup>3</sup> /mt)
Jan	0.30	0.31
Feb	0.35	0.00
Mar	0.00	0.43
Apr	0.49	0.23
May	0.00	0.00
Jun	0.45	0.36
Jul	0.00	0.00
Aug	0.39	0.38
Sep	0.71	0.00
Oct	0.00	0.36
Nov	0.34	0.00
Dec	0.00	0.43
Average	0.25	0.24

#### Refined Palm Oil fractionation water consumptions Records

##### FGV Refinery Sdn Bhd (Tawau)

Month	Water Cons in 2021 (m <sup>3</sup> /mt)	Water Cons in 2022 (m <sup>3</sup> /mt)
Jan	0.28	0.31
Feb	0.31	0.00
Mar	0.00	0.33
Apr	0.43	0.41
May	0.00	0.00
Jun	0.55	0.34
Jul	0.00	0.00
Aug	0.35	0.34
Sep	0.48	0.00
Oct	0.00	0.36
Nov	0.30	0.20
Dec	0.00	0.39
Average	0.23	0.24

#### Crude Palm Oil refining water consumptions Records

##### FGV Refinery Sdn Bhd (Sahabat)

Month	Water Cons in 2021 (m <sup>3</sup> /mt)	Water Cons in 2022 (m <sup>3</sup> /mt)
Jan	0.31	0.69
Feb	0.36	0.43
Mar	0.56	0.42
Apr	0.46	0.00
May	2.05	0.00
Jun	0.47	0.00
Jul	0.38	0.00
Aug	0.89	1.75
Sep	0.43	0.33
Oct	0.38	0.40
Nov	0.63	0.84
Dec	0.52	0.37
Average	0.62	0.65

#### Refined Palm Oil fractionation water consumptions Records

##### FGV Refinery Sdn Bhd (Sahabat)

Month	Water Cons in 2021 (m <sup>3</sup> /mt)	Water Cons in 2022 (m <sup>3</sup> /mt)
Jan	0.36	0.40
Feb	0.30	0.44
Mar	0.33	0.35
Apr	0.43	0.00
May	0.68	0.00
Jun	0.45	0.00
Jul	0.31	0.00
Aug	0.44	0.83
Sep	0.32	0.33
Oct	0.31	0.37
Nov	0.50	0.44
Dec	0.56	0.28
Average	0.42	0.43

The summary of overall water consumption data for the year 2021 and year 2022 (m<sup>3</sup>/mt).

	Crude Palm Oil refining		Refined Palm Oil fractionation	
Year	2021	2022	2021	2022
Water consumption (m <sup>3</sup> /mt)	0.50	0.42	0.38	0.35

For Delima Oil Palm Products (DOPSB), water consumption is mainly for boiler operations



(steam generation), the cooling tower for processing fats (margarine), and general use (toilets and general cleaning). The water is supplied by the local water authority. More than 50% of the water is used for steam generation at DOPSB plants that cannot operate without a steam supply. DOPSB has a backup water tank that can store water for up to two (2) days to meet its needs. DOPSB also has a rainwater harvesting system to support its daily water consumption needs.

FGV established *Sustainability Report 2020/2021* which includes a commitment to reduce water consumption throughout their mill operation as sighted under the section *Climate Action & Environment Protection* page number 118.

According to the sustainability report, FGV aims to achieve 1.20 cubic meters per metric tonne of FFB processed by 2025.

The following table indicates the total water consumption of the sampled mill for 2021 and 2022. Based on the table, it was found that only Nitar and Sampadi mills show a reduction in water consumption.

Mill	M3/ MT FFB	
	2021	2022
Chalok	1.36	1.81
Lepar Utara 6	1.21	1.40
Triang	1.39	1.89
Kemasul	1.80	1.87
Selendang	1.20	1.30

Mill	M3/ MT FFB	
	2021	2022
Nitar	1.26	1.12
Sampadi	1.14	1.13
Umas	1.13	1.14
Kalabakan	1.12	1.13

However, FGV established a summary of water consumed for all mills as sighted in the *PENGUNAAN AIR (TAN/TAN BTS) 2022* and based on the summary report, there is a reduction in water consumption on overall FGV's mills as below:

Year	2021	2022	Remark
<b>M3/MT FFB)</b>	1.33	1.31	1.20 (target by 2025)

In addition, FGV monitors the water consumption on a daily, monthly, and annual basis to ensure they can achieve the target of 1.20 MT/ MT FFB. To realize the target, FGV established *Water Consumption Control (FPI/L3/15-28)* dated 01.07.2021 as guidance to monitor and control the water consumption:

- The Production Supervisor ensures that the flowmeter gauge is in good condition to measure the amount of daily consumption.
- The Production Supervisor will ensure there is no waste and will monitor the pump house operator.
- Foreman ensures no water pipe leaks and any damage shall be repaired immediately.
- Laboratory Assistant responds to Production Supervisor information on the ratio of water consumption to BTS and daily MRE production so as not to exceed the permissible limit.

The practice of doing dry cleaning can reduce water consumption at the station Process.

#### 14. Progress towards commitment on water quality (BOD or COD) (*Indicator 112*)

FGV established *FGVPI POME\_BOD Effluent* that specifies total BOD level discharged for the year 2021 and 2022.

Month	1	2	3	4	5	6	7	8	9	10	11	12
2021	49	44	61	77	83	65	68	69	68	63	69	74
2022	54	46	57	68	68	66	66	100	58	65	71	60

Remark: Average BOD levels discharged for 2021 and 2022 are 66 and 65 respectively.

In addition, the record (*FGVPI POME\_BOD Effluent*) includes a limit of BOD level to be discharged according to the national and state legal requirement. Example of the sampled mills data verified during the audit are as follow:

Mill	Limit	2021	2022	License No.	Validity
Chalok	100	52	49	004049	30.06.2024
Lepar Utara 6	100	64	62	003218	30.06.2024
Triang	100	68	102	005107	30.06.2024
Kemasul	100	27	49	003217	30.06.2024
Selendang	100	71	64	004142	30.06.2024
Nitar	20	61	60	004801	30.06.2024
Sampadi	20	28	49	005607	30.06.2024
Umas	100	45	41	003561	30.06.2024
Kalabakan	20	16	12	003572	30.06.2024

Currently, FGV monitor the BOD level by implement the following practices:

- Send POME sample to be analyzed to appointed laboratory.
- Conduct water sampling and send to recognized laboratory.

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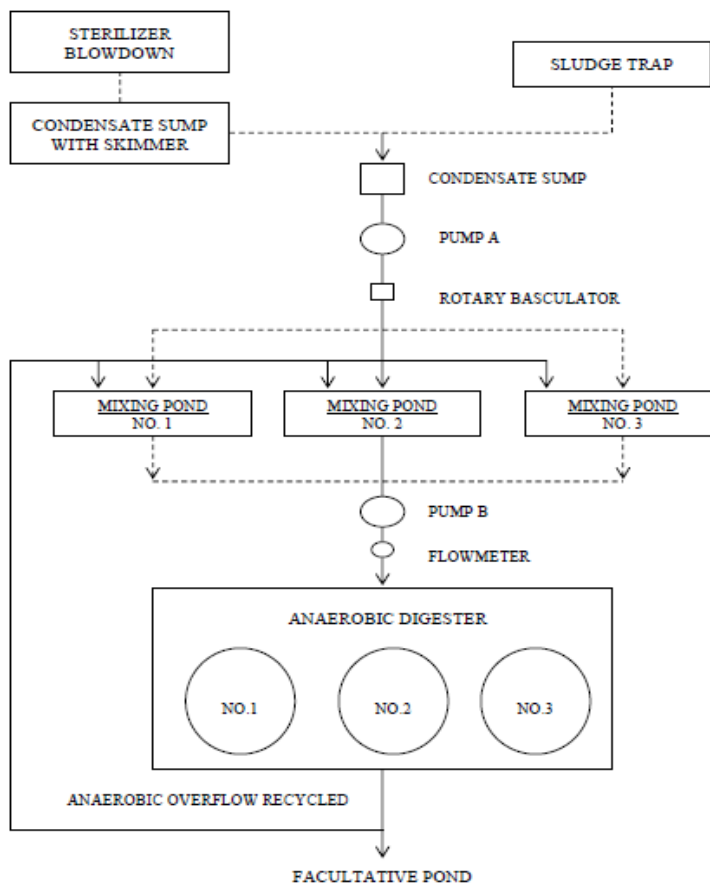
#### 15. Treatment of palm oil mill effluent (POME) (*indicator 113*)

FGV established the following procedures as a guideline of POME treatment:

- *Arahan Kerja Melaksanakan Pengaliran Effluen Daripada Kilang Hingga Sistem Anaerobik* (FPI/L3/15-07) dated 30.06.2001. The procedure includes a process flowchart of POME treatment from operation until anaerobic pond station as below:

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**Rajah 4 : Loji Pengolahan Effluen - Setakat Anaerobik**



- Work instruction to record the daily reporting for the effluent treatment pond (FPI/L3/15-12) dated 02.04.2001
- Weekly Report "Effluent Treatment Plant during Start-Up" (FPI/L3/15-13) dated 30.06.2001
- Emergency Action Plan Effluent Treatment Pond (FPI/L3/15-24) updated on 30.10.2017.

As explained in indicator 112, FGV established *FGVPI POME\_BOD Effluent* that specifies total BOD level discharged for the year 2021 and 2022.

In addition, on monthly basis, each mill will send a sample of POME to the recognized laboratory to be analyzed as example below:

Mill	Month	Certificate Analysis No.	BOD (mg/L)	COD (mg/L)	Laboratory
Chalok	Mar 22	1042/2022	30	242	FGV Palm Industries Sdn. Bhd.
Lepar Utara 6	Jan 22	09/2022	36	222	FGV Palm Industries Sdn. Bhd.
Triang	May 22	2091/2022	81	336	FGV Palm Industries Sdn. Bhd.
Kemasul	Dec 22	6631/2022	34	195	FGV Palm Industries Sdn. Bhd.
Selendang	Oct 22	5263/2022	37	249	FGV Palm Industries Sdn. Bhd.
Nitar	Jan 22	MAB 31/22	63	386	FGV Palm Industries

					Sdn. Bhd.																																																									
Sampadi	Sep 22	S22W09050	128	513	NABBIR Laboratory (Sarawak) Sdn Bhd																																																									
Umas	Jul 22	CL/Eff/2022/129	60	208	Borneo Samudera Sdn. Bhd.																																																									
Kalabakan	Jun 22	RS/CH/2022/0408	12	370	REHPRO Scientific Sdn Bhd																																																									
16. Treatment of palm oil refinery effluent (PORE) (Indicator 114)																																																														
<p>The effluent is disposed of in accordance with the Department of Environment (DOE) regulations, the dry waste is sold to recycling companies for alternative uses. FGVR has the procedure proposed effluent treatment systems sample for Kuantan Oil Products from the consultant and used for daily in operation.</p> <p>PORE records in 2020, 2021 and 2022 for FGVR are as follows:</p> <table><tr><th>Month</th><th>COD Results in 2020 (mg/l)</th><th>COD Results in 2021 (mg/l)</th><th>COD Results in 2022 (mg/l)</th></tr><tr><td>Jan</td><td>82</td><td>95</td><td>84</td></tr><tr><td>Feb</td><td>76</td><td>63</td><td>86</td></tr><tr><td>Mar</td><td>86</td><td>71</td><td>66</td></tr><tr><td>Apr</td><td>109</td><td>98</td><td>84</td></tr><tr><td>May</td><td>72</td><td>79</td><td>150</td></tr><tr><td>Jun</td><td>82</td><td>84</td><td>124</td></tr><tr><td>Jul</td><td>65</td><td>100</td><td>101</td></tr><tr><td>Aug</td><td>101</td><td>87</td><td>92</td></tr><tr><td>Sep</td><td>80</td><td>114</td><td>59</td></tr><tr><td>Oct</td><td>104</td><td>88</td><td>61</td></tr><tr><td>Nov</td><td>89</td><td>74</td><td>71</td></tr><tr><td>Dec</td><td>96</td><td>159</td><td>60</td></tr><tr><td>Average</td><td>87</td><td>93</td><td>86</td></tr></table> <p>Observed that the DOE permission letter <i>Sijil Kebenaran Bertulis</i>, Certificate number SPE/007/2007 and also the guaranteed letter for Loji Pengelolahan Effluent di Kuantan Oil Product Sdn Bhd – Jaminan Prestasi Loji dated 12<sup>th</sup> September 2007. FGV has attached the flowchart Effluent Treatment Process Flow Diagram, plan no KOP/MV-2-07. The effluent treatment discharge follows Standard B in the third schedule, <i>Peraturan Kualiti Alam Sekeliling (Kumbahan dan Effluen-Effluen Perindustrian)</i> 1979. Sampling has been conducted monthly as per DOE's written approval.</p> <p>The performance monitoring has been conducted as per requirements Technical Guidance Document Series Number DOE-IETS-1: Technical Guidance on Performance Monitoring of Industrial Effluent Treatment System. All the parameters will be recorded with the corrective action to be kept objective for inspection. The record logbook comprised of :</p> <ol style="list-style-type: none"><li>1. Flow rate of influent dan effluent</li><li>2. Chemical usage of industrial material</li><li>3. Sludge Quantity</li></ol>						Month	COD Results in 2020 (mg/l)	COD Results in 2021 (mg/l)	COD Results in 2022 (mg/l)	Jan	82	95	84	Feb	76	63	86	Mar	86	71	66	Apr	109	98	84	May	72	79	150	Jun	82	84	124	Jul	65	100	101	Aug	101	87	92	Sep	80	114	59	Oct	104	88	61	Nov	89	74	71	Dec	96	159	60	Average	87	93	86	Comprehensive, externally verified
Month	COD Results in 2020 (mg/l)	COD Results in 2021 (mg/l)	COD Results in 2022 (mg/l)																																																											
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Jul	65	100	101																																																											
Aug	101	87	92																																																											
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<p>4. Record of upset incident and corrective action</p> <p>5. Maintenance and effluent management</p>	
<b>17. Implementation of commitment to protect natural waterways through buffer zones (Indicator 116)</b>	
<p>FGV Holdings Berhad developed a procedure, "Standard Operation Procedure – Buffer Zone Management", document no: FGVPM/L2/PAS-03, revision 01, effective date: 23.01.2020.</p> <p>The objective of this procedure is to provide a guideline to ensure the estate management managed the buffer zone in a sustainable way for area along the river.</p> <p>The procedure is developed based on the following reference:</p> <ul style="list-style-type: none"> <li>• Environmental Quality Act 1974 (Act 127)</li> <li>• Guidelines for Development Related to Rivers and Reserves, DID 2000.</li> <li>• Water Act 1920 (Revised – 1989)</li> <li>• RSPO Manual on Best Management Practices (BMPs) for the Management &amp; Riparian Reserves.</li> <li>• Sabah Water Resources Enactment 1998</li> <li>• Sarawak Natural Resources and Environment (Prescribed Activities) Order 1994.</li> </ul> <p>The group monitor the buffer zone through the Global Forest Watch (GFW) Pro. GFW is an online management application to support reducing deforestation in commodity supply chains, it delivers critical decision-making analysis at the property, supply shed and portfolio levels. The group layered the map from GFW with maps from Department Survey and Mapping Malaysia (DSMM) and monitor if any encroachment incident happened at the buffer zone area. This had been successfully demonstrated to the verifier team during the assessment.</p> <p>Furthermore, all operation units are certified by Malaysian Sustainability Palm Oil (MSPO) &amp; Roundtable Sustainable Palm Oil, and the inspection on the site was conducted on annual basis by the external auditor. Reports were made available to the verifier team and reviewed accordingly. Sighted some positive findings from the reports as follow:</p> <ol style="list-style-type: none"> <li>Upon visited the sites noted all buffer zones have been established accordingly with adequate width. Vegetations were left untouched and relevant signages such as River Buffer Zone, No Spraying Activity and Fertilizer Application were erected. At the same time, the estates have developed a monitoring form of riparian buffer zone namely "Buffer Zone Monitoring Form", FGVPM/F(PAS-03)/31. The patrolling is done on monthly basis", MSPO ASA 2 Report, FGV Holdings Berhad – Kechau B Complex, Project No: CU835108.</li> <li>Latest SOP was established on 23.01.2020 under document "Buffer Zone Management", doc no: FGVPM/L2/PAS-03. Contour map in 3D elevation model was sighted to monitor the low laying area and water courses in the field. The riparian area and buffer zone are left idle and undisturbed", MSPO ASA 2 Report, FGV Holdings Berhad – FGVPMMSB Lepar Utara 06, Project No: CU820682</li> <li>"SOP for buffer zone was documented under SOP under document titled "Buffer Zone Management", doc no: FGVPM/L2/PAS-03, effective on 23.01.2020. Riparian for Sungai Muar was marked by the estate management and is visible at block 09 Division Sri Ledang Maokil 06. The riparian was demarcated at the same location of the estate boundary", MSPO ASA 2 Report, FGV Holdings Berhad – FGVPMMSB Maokil Plantation, Project No: CU864501.</li> </ol>	<p>Comprehensive, externally verified</p>

**18. Implementation of commitment to minimize inorganic fertilizer use (Indicator 126)**

Concept of precision agriculture is adopted in leaf sampling and soil sampling. These activities are crucial to determine the nutrient required by the oil palms. From the sampling results, the agronomist will calibrate the appropriate dosage of fertilizer to be applied into the field. Status of soil and leaf sampling were documented in the Agronomist Field Visit Reports.

Also sighted the recommended inorganic fertilizer dosage for each oil palm by the agronomist. Thus, the inorganic fertilizer is not blatantly applied to the field without any assessment from the Advisory Department (refer table below). The agronomist field visit reports were made available to the verifier team and reviewed accordingly.

Records of inorganic fertilizer used is shown as below:

Year	2020	2021	2023
Total	240,523.93 Mt	205,754.06 Mt	217,114.35 Mt

The different of total used inorganic fertilizer from each year is a result of adopting the precision agriculture in the group's oil palm management.

Besides the inorganic fertilizer, the group also applied the empty fruit bunch to their field, however, this application is only workable to the estate near to the palm oil mill due to few limiting factors such as distance between the palm oil mill and the estate, topography of the estate, area of the estate, limited source of empty fruit bunch and short of labor. Sighted the EFB records for selected estate as follow:

Estate	EFB (Mt)
Krau 02	4260.97
Berabong 01	436.50
Selendang 05	4425.47
Telang 01	69.12
Maokil 05	5585.3
Sampadi 01	175.04
<b>Total</b>	<b>14952.4</b>

Additional, to express their commitment to reduce inorganic fertilizer, the group had planned to execute a trial, titled "Paper for 3 Years Semi Commercial Trial Using 30kg Mature Compost at Kalabakan Estate" in year 2023.

The objective of this trial is to conduct 3 year semi commercial compost trial at selected Kalabakan Selatan 01 estate, using 30kg plantation grade compost, to potentially replace up to 100% inorganic fertilizer based on agronomy recommendations with aims as follow:

- Reduction of inorganic fertilizer costs and the number of manuring rounds required.
- Improve of organic matter content and soil condition
- Increased utilization of the compost plant
- Eliminate of disposal cost of Empty Fruit Bunch at mill
- Reuse of fertilizer bags to reduce packaging on GHG emission.

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**19. Examples of local stakeholder engagement to prevent conflicts (Indicator 139)**

Sighted the main objective of the stakeholder which communicated the policy to FGV Group, communication procedure, collaboration program under government agency and NGO in conversations, surrounding reduce of GHG release, communication sustainability practice, RSPO Certification Principal and MSPO, GAP for environmental management, social impact management plan, environmental management plan, and feedback and

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<p>respond towards estate operation and FGV Mill to stakeholder .</p> <p>Sighted samples of the evidence for local stakeholder for Complex Serting Hilir, Serting, (Negeri Sembilan), Complex Besout, Trolak and Sg Tenggi , (Perak Northern), Chini Complex , Pahang , Kompleks Kechau (Pahang). Based on the report from stakeholder engagement, the stakeholder consultation was conducted on :</p> <p>Stakeholder engagement in Serting Complex was conducted on 13th December 2022. The stakeholder contacted including Tok Batin Kampung , contractor representative, police regional at the area, and Fire Fighter area of Jempol. Based on the invitation to the stakeholder engagement, the company has interviewed and invited the person, relevant to the operational management such as assistant manager of nearby estate, assistant manager of scheme smallholders , government agency, manager of nearby estate (Felcra) , villagers leader, district leader, Contractors, company representative , Gender Committee, Settlers leaders, FFB suppliers, workshop representative nearby.</p> <p>The mills and estate stakeholder consultation has been conducted together with FGV Management and representative personnel. Sighted the summary form of feedback which cover the area of interview :</p> <ul style="list-style-type: none"> <li>i) Explanation related to sustainability policy FGV has been clearly communicated.</li> <li>ii) Briefing towards MSPO and RSPO has been communicated</li> <li>iii) Agreed that through the sustainable palm oil, the planters will be more responsible toward s environmental, social and people</li> <li>iv) Briefing towards procedure communication including grievance mechanism to cater the complain has been properly explained.</li> <li>v) Explanation on the general document of company operations has been clearly communicated.</li> </ul>	
<b>20. Programme to support scheme smallholders (<i>Indicator 165</i>)</b>	
<p>Through consultation programs with smallholders, FGV has highlighted its pursuit to make the Malaysian Sustainable Palm Oil (MSPO) and the Roundtable of Sustainable Palm Oil (RSPO) sustainability certifications a success.</p> <p>The consultation programs first began in January 2020 and are in line with the government's call that all palm oil entrepreneurs in the country obtain MSPO certification that came into effect Dec 31, 2019, including independent smallholders and fresh fruit bunch suppliers.</p> <p>Besides that, the program aims to be an information and knowledge medium for balancing industry, societal and environmental needs. It seeks to offer suppliers and smallholders an opportunity to give direct and constructive feedback to improve FGV's operations.</p> <p>The consultation program includes information on FGV's sustainability commitment, information on the importance of palm oil certification, knowledge sharing on the 3Ps (people-planet-profit) principle, and nurturing a sustainable business relationship with FGV's stakeholders.</p> <p>FGV's consultation program consists of nine sessions across the nation to ensure that FGV's independent smallholders and suppliers can exchange information. Six out of nine series were dedicated to farmers and suppliers in Peninsular Malaysia, two sessions in Sarawak and one in Sabah.</p> <p>The first series of the program was held in Johor Bahru, the second series in Kuching, the third series in Port Dickson, followed by Penang, Kuantan and Kuala Terengganu, and the seventh series was held in Miri recently</p>	<p>Comprehensive, externally verified</p>



To ensure these consultations are a success, FGV has committed RM4.05mil since 2020 and hopes to get some 1,000 participants for the entire program. The program has also received positive feedback from the various parties involved.

#### 21. Percentage of scheme smallholders involved in program (*Indicator 166*)

The percentage of scheme smallholders support by FGV is through collaboration with Malaysian Palm Oil Board under Sustainable palm Oil Cluster (SPOC) . The program has been made involving the SPOC cluster (Schem Smallholders) under MPOB and has been initiated through the briefing, awareness and roadshow through program in Johor Bahru, Kuching, Port Dickson , Penang, Kuantan , Kuala Terengganu, Miri , Rompin and Tawau. Total of 9 Program Involving the independent smallholder has been conducted involving total of 907 numbers of attendees. Summary of attended independent Smallholder. Sighted details on the Smallholder Engagement with scheme smallholders for location (9 Programs In totals) :

##### Summary of Independent Smallholders

Bil	Sessi on	Location	Total Invitation	Total Attendees	% Attendance
1	1	Johor Bahru, Malaysia	89	56	63%
2	2	Kuching, Malaysia	80	71	89%
3	3	Port Dickson, Malaysia	92	54	59%
4	4	Penang, Malaysia	83	76	92%
5	5	Kuantan, Malaysia	85	67	79%
6	6	Kuala Terengganu, Malaysia	109	101	93%
7	7	Miri, Malaysia	175	143	82%
8	8	Rompin, Malaysia	64	61	95%
9	9	Tawau, Malaysia	130	111	85%
<b>Grand Total</b>			<b>907</b>	<b>740</b>	<b>82%</b>

There are 740 out of 907 invitation for scheme smallholders attended the program which has been conducted around Malaysia as among the initiative by FGV to support Smallholder Program which represent of 82% of percentage.

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#### 22. Number or percentage of suppliers assessed and/or engaged on compliance with company's policy and/or legal requirements (*Indicator 170*)

FGV is committed to ensuring the raw materials come from responsible sources and shall not source FFB from deforested areas. FGV uses the Global Forest Watch (GFW) Pro platform to trace and monitor deforestation activities around their own operation and of the suppliers. This platform is an open-source web application that monitors global deforestation rates in near real-time and can detect land-clearing activities that encroach into protected areas.

Most of the CPO processed by their own vegetable refineries (FGV Refineries Sdn Bhd and Delima Oil Products Sdn Bhd) is from our own internal sources. In 2022, FGV sourced from two (2) third-party mills that contribute less than 1% of the total CPO processed by these refineries. The two third-party suppliers are Villa Sutera Sdn Bhd and Sabah Softwood. Note that FGV uses the GSP Compliance Framework to manage any deforestation activity by both suppliers mentioned.

Sighted number of percentages for the suppliers Pasir Gudang for Internal Mill which fall under subsidiary of FGV Group which is FGV Palm Industries Sdn Bhd. As the subsidiary of

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the group, all the related SOP's and Policies are following the group level compliance. Number of mills supplied 38 Mills . No third party mills engagement involved as the supplier and supplier to the KCP since all the suppliers are all internal mills. All the FGV Plantations Industries Sdn Bhd is the subsidiary of FGV Group Holdings Berhad.

FGV Trading is one of the subsidiary companies under FGV Holdings Berhad who is responsible to arrange and manage the internal and external volume supply for the group. According to the FGV Trading representative, each supplier who supplied to the FGV Holdings Berhad will undergo a strict assessment process before supplying the volume to the group.

Each of the supplier will be registered in a system called, FFB Supplier Information System (FSIS) which will record the information from the supplier such as supplier identification, location of the supplier, area planted, GPS coordinate, oil palm licenses etc.

During the supplier assessment process, the supplier also required to follow and comply with the rules and conditions that was set by the FGV Holding Berhad, this is include the Supplier Code of Conduct (SCOC). Under this SCOC, there are about 6 main codes of conduct to be complied by the suppliers in the group's supply chain, which are:

- a. Business Ethics & Integrity
  - Business stability
  - Bribery & corruption
  - Anti money laundering
  - Anti-trust & competition laws
  - Safeguarding resources
  - Disclosure information
  - Financial integrity
  - Conflict of interest
- b. Safety, Health & Environment
  - Communication
  - Facilities
  - Alcohol & drug abuse
  - Environment
- c. Labour Standards
  - Compliance with Labour Laws & Prohibition of Forced Law
  - Prohibition of child labour.
  - Wages & benefits
  - Non-discrimination
  - Freedom of association
  - Hours of work
  - Humane treatment
- d. Communication & Documentation
  - Communication
  - Documentation
  - Inspection
- e. Sustainability
  - FGV's group sustainability policy
  - Adherence to sustainability certification.
- f. Reporting Obligation

As of 2023, FGV Trading had registered and assessed 21,097 suppliers. The breakdown of the suppliers is as follow:

FFB Suppliers	Unit	Sub FFB Suppliers	Unit
FELDA	13899	Settlers	63499
FGVPM	5591	Non-settlers	1
FASSB	138	Collection center	368
Cooperation	34	Estate	269
Dealer	136	Smallholders	2227
Estate	110	Mill	5
Private	1113	Others	14
Mill	76		

### 23. Proportion of supply from suppliers that is verified as deforestation- and/or conversion-free (DCF) (Indicator 173)

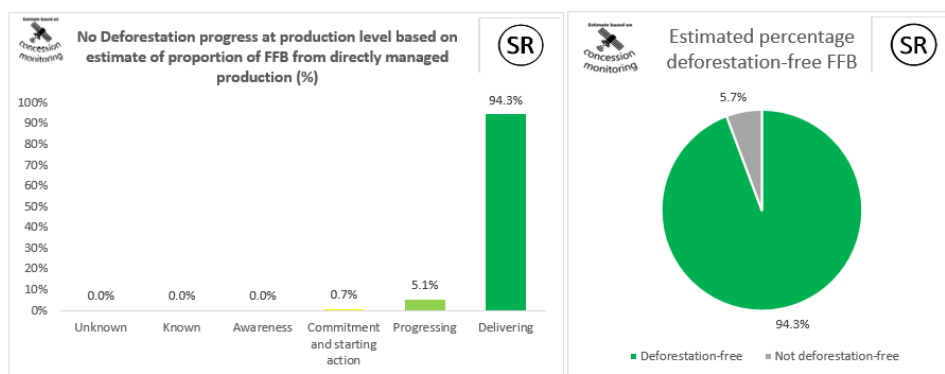
FGV Trading is one of the subsidiary companies under FGV Holdings Berhad who is responsible for arranging and managing the internal and external volume supply for the group. According to the FGV Trading representative, each supplier who supplied to the FGV Holdings Berhad will undergo a strict assessment process before supplying the volume to the group.

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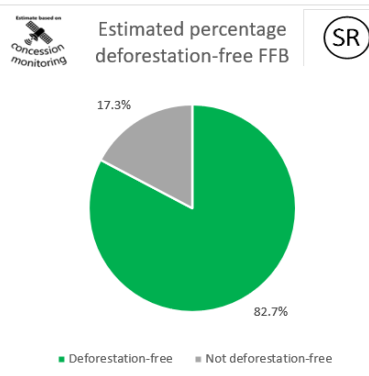
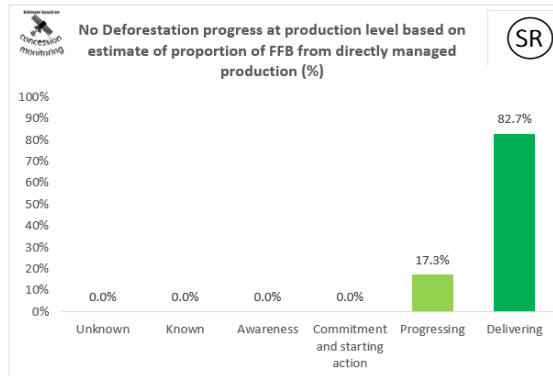
As for deforestation and conversion free assessment, the group is using NDPE IRF as the tool to assesses the portion supplied by their suppliers. According to the result, it shows that, the group is sourcing from the deforestation and conversion free area. Data shown as below:

#### Refinery Deforestation Conversion Free

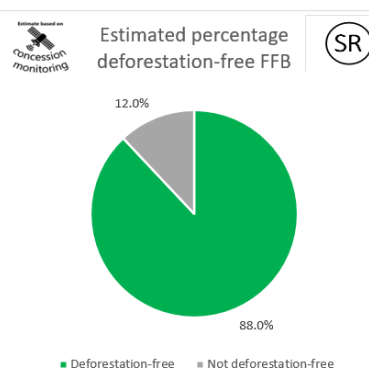
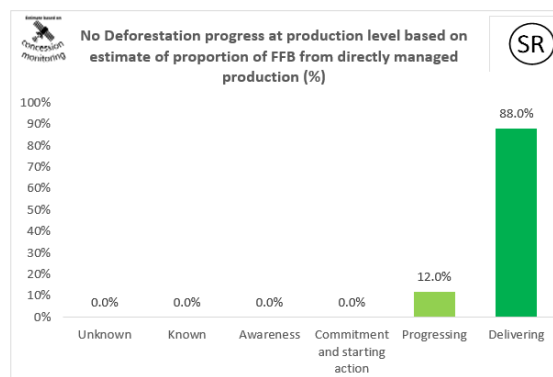
##### FGV Refinery Kuantan Oil Products



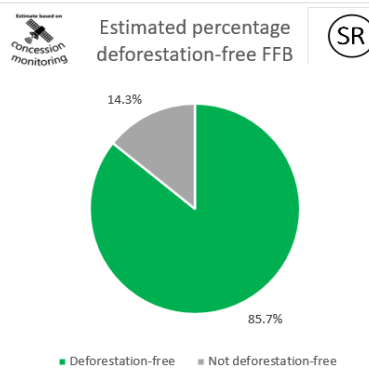
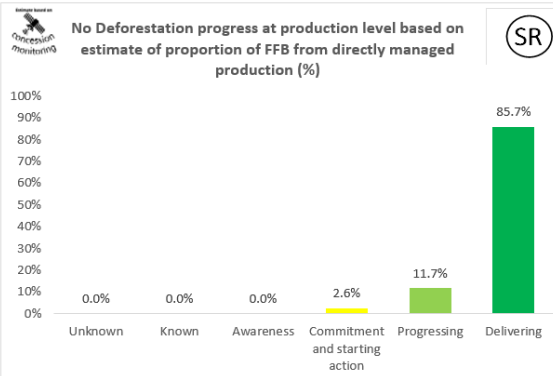
##### FGV Refinery Delima Oil Products



### FGV Refinery Sahabat Oil Products

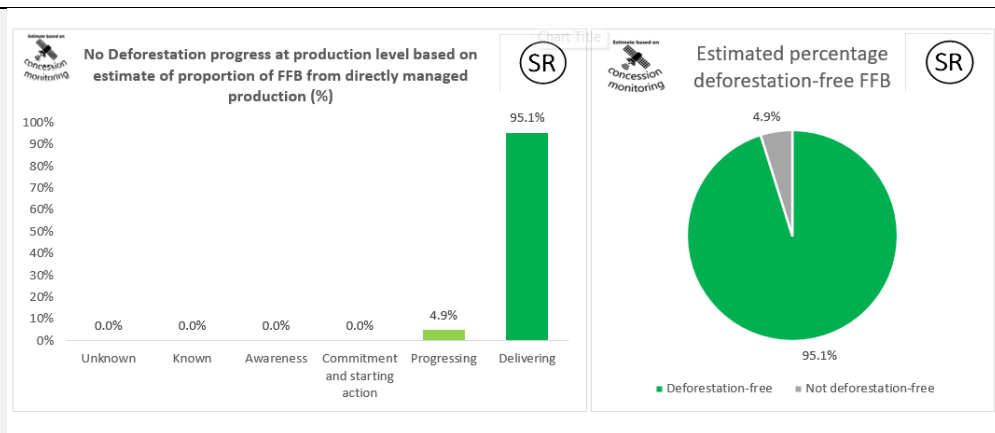


### FGV Refinery Tawau Oil Products

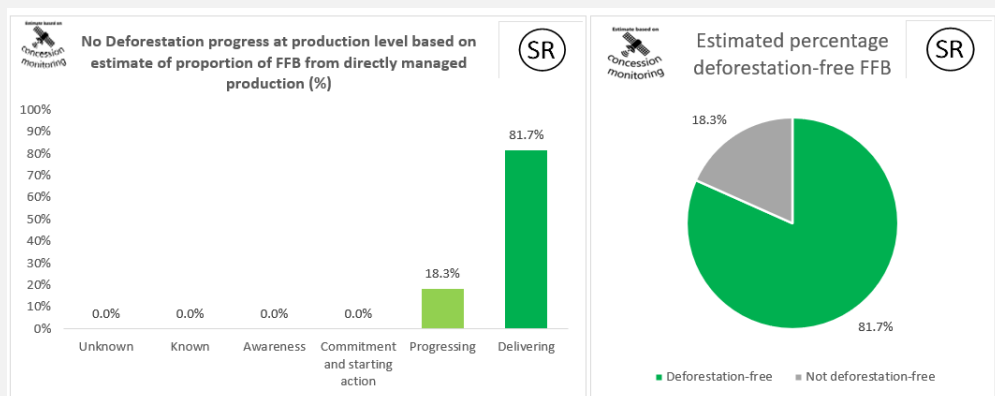


### Kernel Crushing Plants Deforestation Conversion Free

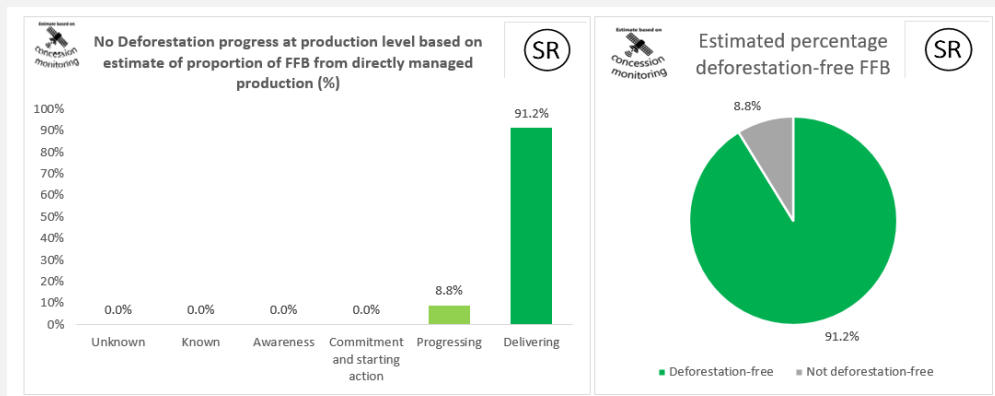
#### FGV Kernel Products Semambu




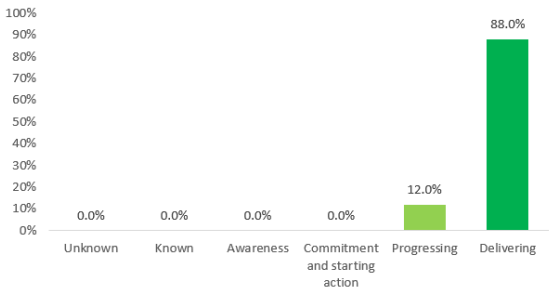

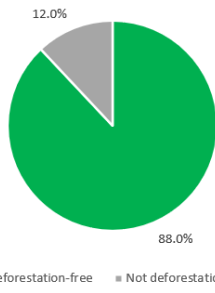
### FGV Kernel Products Pasir Gudang



### FGV Kernel Products Pandamaran



### FGV Kernel Products Sahabat

 <p><b>No Deforestation progress at production level based on estimate of proportion of FFB from directly managed production (%)</b></p>  <p>100% 90% 80% 70% 60% 50% 40% 30% 20% 10% 0%</p> <p>Unknown Known Awareness Commitment and starting action Progressing Delivering</p> <p>88.0% 12.0%</p> <p>(SR)</p>	 <p><b>Estimated percentage deforestation-free FFB</b></p>  <p>12.0% 88.0%</p> <p>■ Deforestation-free ■ Not deforestation-free</p> <p>(SR)</p>																
<table border="1"> <thead> <tr> <th>FGV Refineries</th><th>No Deforestation %</th><th>No Peat %</th></tr> </thead> <tbody> <tr> <td>Kuantan</td><td>94.3%</td><td>94.3%</td></tr> <tr> <td>Delima</td><td>82.7%</td><td>82.7%</td></tr> <tr> <td>Sahabat</td><td>88.0%</td><td>88.0%</td></tr> <tr> <td>Tawau</td><td>85.7%</td><td>85.7%</td></tr> </tbody> </table>	FGV Refineries	No Deforestation %	No Peat %	Kuantan	94.3%	94.3%	Delima	82.7%	82.7%	Sahabat	88.0%	88.0%	Tawau	85.7%	85.7%		
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<table border="1"> <thead> <tr> <th>FGV Kernel Crushing Plants</th><th>No Deforestation %</th><th>No Peat %</th></tr> </thead> <tbody> <tr> <td>Semambu</td><td>95.1%</td><td>95.1%</td></tr> <tr> <td>Pasir Gudang</td><td>81.7%</td><td>81.7%</td></tr> <tr> <td>Pandamaran</td><td>91.2%</td><td>91.2%</td></tr> <tr> <td>Sahabat</td><td>88.0%</td><td>88.0%</td></tr> </tbody> </table>	FGV Kernel Crushing Plants	No Deforestation %	No Peat %	Semambu	95.1%	95.1%	Pasir Gudang	81.7%	81.7%	Pandamaran	91.2%	91.2%	Sahabat	88.0%	88.0%		
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Pandamaran	91.2%	91.2%															
Sahabat	88.0%	88.0%															
<p>The NDPE IRF report was made available to the audit team and reviewed. It was found that the report is self-reported and yet verified by the external verifiers. Hence the proposed recommendation is limited, external verified.</p>																	
<p><b>24. Regularly assesses and categorizes the risk level of all their own and third party supplying mills (Indicator 178)</b></p>																	
<p>FGV is committed to ensuring the raw materials come from responsible sources and shall not source FFB from deforested areas. FGV uses the Global Forest Watch (GFW) Pro platform to trace and monitor deforestation activities around their own operation and of the suppliers. This platform is an open-source web application that monitors global deforestation rates in near real-time and can detect land-clearing activities that encroach into protected areas.</p> <p>FGV has communicated the use of this platform to all top suppliers, along with the revised GSP and NDPE commitments as well as measured their sustainability risk levels using the platform. When there is a high risk of deforestation around the suppliers, FGV will verify if any of the suppliers are associated with deforestation activity around their area, and if they are found to be involved, they will be subjected to the Supplier Delinquency Guideline which may lead to their removal from our supply chain.</p> <p>For internal sources, the assessment will be conducted as an internal audit RSPO and MSPO to all mills as per standard requirements. However, the third-party supplier will be assessed by Trading Department on the compliance and identify the risk level. During the assessment, evidence assessment of the third-party supplier is available. The third-party mills has been risk assessed and resulting on the low risk mill.</p> <p>Sighted the risk mill level of all mill on annual basis. The third-party supplying mills do not supply FGV Kernel Product. The own internal mill has been assessed on yearly basis and categorized by using Global Forest Watch Pro :</p>	<p>Comprehensive, externally verified</p>																

- High Risk – 28%
- Medium Risk : 41%
- Low Risk : 30%

All supplying mills to KCP have been assessed on the risk which consist the threats and values.

The Values index considers the risk that deforestation-related impacts associated with a particular mill will occur in the future. For each selected mill you can discern the overall Values index risk level, and the risk level for each of the three environmental indicators that comprise the Values index. There are three options for risk levels – low, medium, and high, denoted by the colors yellow, orange, and red respectively on the GFW pro website:

**FGV Mill**  
69 locations · Malaysia

ADD TO FOLDER UPDATE SHARE

VIEW Commodity Risk Q Type and press Enter x SELECT FILTERS ADD COLUMNS

LIST DIAGNOSTIC FULL LIST MAP

	T + V	Threats						Values			
	Location Name	Mill Pri...	Defo...	Peat	Prot...	Fire	Over...	Forest	Peat	Prot...	Over...
<input type="checkbox"/>	ADELA	LOW	●	●	●	●	LOW	●	●	●	LOW
<input type="checkbox"/>	AIR TAWAR	LOW	●	●	●	●	LOW	●	●	●	LOW
<input type="checkbox"/>	ARING A	HIGH	●	●	●	●	HIGH	●	●	●	HIGH
<input type="checkbox"/>	Asian Plantation Mil...	MED	●	●	●	●	MED	●	●	●	MED
<input type="checkbox"/>	BAIDURI AYU	HIGH	●	●	●	●	MED	●	●	●	HIGH
<input type="checkbox"/>	BELITONG	HIGH	●	●	●	●	HIGH	●	●	●	MED
<input type="checkbox"/>	BESOUT	HIGH	●	●	●	●	MED	●	●	●	HIGH
<input type="checkbox"/>	BKT. SAGU	MED	●	●	●	●	MED	●	●	●	MED
<input type="checkbox"/>	BUKIT MENDI	LOW	●	●	●	●	MED	●	●	●	LOW
<input type="checkbox"/>	CHALOK	MED	●	●	●	●	MED	●	●	●	MED

To find risk levels, the amounts for each indicator were calculated on the Universal Mill list (UML) (most current publication of the UML at the time of the method publication). For risk calculation, all amounts are normalized to area. Using the results from this baseline set of mills, thresholds were established based on quantiles of data (more details on the divisions will be provided in our forthcoming technical note) and the cutoffs of these divisions divide the mills into low, medium, or high. Risk is also summarized for all Threats and Values indicators by assigning a score to each low, medium, or high category and then summarizing these scores to get low, medium, and high categories for an overall threat and overall value score as well as a mill priority.

**25. Regularly reports the risk level of all own and third party supplying mills identified in its supply chain (Indicator 179)**

Observed that FGV has regularly report the FGV Performance and updates 2021-2022 and published in the website. [FGV-SUSTAINABILITY-PERFORMANCE-AND-UPDATES-2021-2022\\_Final-for-Published.pdf \(fgvholdings.com\)](#)

The contents report such as :

1. NDPE IRF
2. Monitoring Deforestation in supplier operation

Limited, externally verified

3. GSP Compliance Framework
4. Peatland Area
5. No Open Burning/Use of Fire
6. Climate Action
7. Stakeholder Engagement
8. Independent Smallholder Consultation Program

The regular report observed on the website is as pictured below. [Reports & Updates - FGV Holdings Berhad](#)

Health & Safety

Traceability & Supply Chain

Grievance

Reports & Updates

15 August 2023

FGV Sustainability Performance And Updates 2021-2022

24 August 2022

Fair Labor Association's (FLA) Independent External Assessment (IEA) Report

22 April 2022

GCEO Statement on IPCC Report – FGV Commitment to Climate Action

16 July 2021

FGV's Pledge Against Child Labour

01 July 2021

FGV Sustainability Updates – July 2021

01 April 2021

FLA Assessment Report on the Implementation of FGV's Action Plan to Enhance Labour Practices

27 January 2021

FGV Sustainability Updates – January 2021

14 October 2020

Updates and Developments around the Withhold Release Order Issued by the US Customs and Border Protection

07 October 2020

FGV's Progress Report (October 2020) Pertaining to RSPO's Complaints Panel's Directives of 28 November 2018

02 October 2020

FLA Assessment Report on the Implementation of FGV's Action Plan to Enhance Labour Practices

26 September 2020

Statement on FGV's Commitment to Human Rights

29 July 2020

FGV Sustainability Updates – July 2020

However, noted that the report is general and not specified on the external suppliers less often than annually or data between two and five years as indicator requirements.

Sighted the sample risk mill for own internal estate which has been categorized into 3 main risk which are Low, Medium and High. The risk assessment for own internal and external 3rd party Mills are using the Global forest Watch Pro which has been analyzed by Group Sustainability (Technical). Sighted the details of parameter been verified for the risk classification such as :

- Historic Site characteristic (Tree cover extent, Primary Forest, Protected Area, Peat ,)
- List Attributes (total hectareage)
- Loss of Forests (from year 2001 until 2018 ) - hectareage loss (116,552)
- Percentage of Historic Area Lost (Tree Cover Loss, Primary forest, Protected Area, Peat, Intact Forest landscape

Sample for the mill covering Adela Mill, Air Tawar Mill, Asian Plantations Limited, Belitong Mill, Bukit Sagu Mill, and Ciku Mill.

To find risk levels, the amounts for each indicator were calculated on the Universal Mill list (UML) (most current publication of the UML at the time of the method publication). For risk calculation, all amounts are normalized to area. Using the results from this baseline set of mills, thresholds were established based on quantiles of data (more details on the divisions will be provided in our forthcoming technical note) and the cutoffs of these divisions divide the mills into low, medium, or high. Risk is also summarized for all Threats and Values indicators by assigning a score to each low, medium, or high category and then

summarizing these scores to get low, medium, and high categories for an overall threat and overall value score as well as a mill priority.

NDPE Verification has been conducted internally by FGV team and the result percentage: No deforestation progress at production level based on estimate of proportion FBB from directly managed production %. for FGV refinery Tawau :

- Commitment and starting action - 2.6%
- Progressing - 11.7%
- Delivering Estimated percentage deforestation - free FFB: Deforestation Free 85.7% and 14.3%

Annually risk – current data, geolocation, particular suppliers, dealers, and mills into the system. The FGV Traceability related to risk has been reported to Group management committee which stated 145 collection centers and all traceable smallholders have been risk mapped. None with all high-risk status and overall risk related to scope of work and risk mapping



### 3.2 Signing by the Client

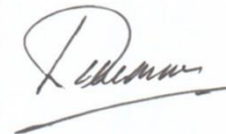
I the undersigned, being the most senior relevant management representative of the operation seeking or holding certification, agree with the contents and audit findings as presented in this document.

I also confirm:

- Acceptance of liability in execution of the instructions given.
- That this company was made aware that the findings of the audit team are tentative, pending review and decision making by the duly designated representatives of Control Union Certifications.
- That during the closing meeting all agenda items was covered by the Lead Verifier.

#### Acknowledged by:

Name:	K. Ilangovan
Position:	Head, Sustainability Technical Department, Group Sustainability Division
Date:	22-08-2023



Signature

### 3.3 Signing by the Lead Assessor

I the undersigned, being the Lead verifier, confirm that this report is an accurate record of the findings and of the closing meeting. I further confirm that the summary of the findings as presented in this report are a true representation of the actual findings of the audit team.

#### Acknowledged by:

Name:	Ebnu Holdoon Shawal
Position:	Lead Assessor
Date:	18-08-2023



Signature

### 3.4 Signing by the Certifier

I the undersigned, being the Certifier, confirm that the information and conclusions included in this report have been prepared in good faith and that the certification decision has been based upon this information.

#### Acknowledged by:

Name:	Aida Lydia
Position:	Reviewer
Date:	21-08-2023



Signature

**ANNEX 1 :**

FGV Group' Facility List which include 4 Refineries, 4 Kernel Crushing Plant, 67 Palm Oil Mills, and 165 Estates included in the scope of assessment:

<b>1.6 Operational Units under scope</b>			
FGV Holdings Berhad operates processing units of <b>4 refineries, 4 kernel crushing plants (KCP), 67 Palm Oil Mills, and 165 Estates</b> based in Malaysia. Details of the processing operations are as per below :			
<b>Operations</b>	<b>Facilities</b>	<b>Location</b>	<b>Certification</b>
1. FGV Refinery Kuantan	Refinery	Malaysia	MSPO SCCS
2. FGV Refinery Pasir Gudang	Refinery	Malaysia	MSPO SCCS
3. FGV Refinery Tawau	Refinery	Malaysia	ISCC, MSPO SCCS
4. FGV Refinery Sahabat	Refinery	Malaysia	MSPO SCCS
5. FGV Kernel Product Semambu	Kernel Crushing Plant	Malaysia	RSPO SCC, MSPO SCCS
6. FGV Kernel Product Pandamaran	Kernel Crushing Plant	Malaysia	RSPO SCC, MSPO SCCS
7. FGV Kernel Product Pasir Gudang	Kernel Crushing Plant	Malaysia	RSPO SCC, MSPO SCCS
8. FGV Kernel Product Sahabat	Kernel Crushing Plant	Malaysia	RSPO SCC, MSPO SCCS
9. FGV Palm Industries ADELA	Palm Oil Mill	Malaysia	RSPO & MSPO
10. FGV Palm Industries AIR TAWAR	Palm Oil Mill	Malaysia	MSPO
11. FGV Palm Industries ARING A	Palm Oil Mill	Malaysia	RSPO & MSPO
12. FGV Plantations Industries BAIDURI AYU	Palm Oil Mill	Malaysia	MSPO
13. FGV Palm Industries BELITONG	Palm Oil Mill	Malaysia	RSPO & MSPO
14. FGV Palm Industries BESOUT	Palm Oil Mill	Malaysia	RSPO & MSPO
15. FGV Palm Industries BUKIT KEPAYANG	Palm Oil Mill	Malaysia	RSPO & MSPO
16. FGV Palm Industries BUKIT MENDI	Palm Oil Mill	Malaysia	MSPO
17. FGV Palm Industries BUKIT SAGU	Palm Oil Mill	Malaysia	ISCC, RSPO & MSPO
18. FGV Palm Industries CHALOK	Palm Oil Mill	Malaysia	RSPO & MSPO
19. FGV Palm Industries CHIKU	Palm Oil Mill	Malaysia	RSPO & MSPO
20. FGV Palm Industries CHINI 2	Palm Oil Mill	Malaysia	MSPO
21. FGV Palm Industries CHINI 3	Palm Oil Mill	Malaysia	RSPO & MSPO

22. FGV Plantations Industries EMBARA BUDI	Palm Oil Mill	Malaysia	MSPO
23. FGV Palm Industries HAMPARAN BADA I	Palm Oil Mill	Malaysia	MSPO
24. FGV Palm Industries JENGKA 21	Palm Oil Mill	Malaysia	RSPO & MSPO
25. FGV Palm Industries JENGKA 3	Palm Oil Mill	Malaysia	MSPO
26. FGV Palm Industries JENGKA 8	Palm Oil Mill	Malaysia	MSPO
27. FGV Palm Industries JERANGAU BARAT	Palm Oil Mill	Malaysia	MSPO
28. FGV Palm Industries KAHANG	Palm Oil Mill	Malaysia	MSPO
29. FGV Palm Industries KALABAKAN	Palm Oil Mill	Malaysia	MSPO
30. FGV Palm Industries KECHAU B	Palm Oil Mill	Malaysia	RSPO & MSPO
31. FGV Palm Industries KEMAHANG	Palm Oil Mill	Malaysia	MSPO
32. FGV Palm Industries KEMASUL	Palm Oil Mill	Malaysia	RSPO & MSPO
33. FGV Palm Industries KEMBARA SAKTI	Palm Oil Mill	Malaysia	MSPO
34. FGV Palm Industries KERATONG 2	Palm Oil Mill	Malaysia	RSPO & MSPO
35. FGV Plantations Industries KERATONG 3	Palm Oil Mill	Malaysia	RSPO & MSPO
36. FGV Palm Industries KERATONG 9	Palm Oil Mill	Malaysia	ISCC, RSPO & MSPO
37. FGV Palm Industries KERTEH	Palm Oil Mill	Malaysia	RSPO & MSPO
38. FGV Palm Industries KOTA GELANGGI	Palm Oil Mill	Malaysia	RSPO & MSPO
39. FGV Palm Industries KRAU	Palm Oil Mill	Malaysia	RSPO & MSPO
40. FGV Palm Industries KULAI	Palm Oil Mill	Malaysia	RSPO & MSPO
41. FGV Palm Industries LANCHANG KEMUDI	Palm Oil Mill	Malaysia	MSPO
42. FGV Palm Industries LEPAR HILIR	Palm Oil Mill	Malaysia	ISCC, RSPO & MSPO
43. FGV Palm Industries LEPAR UTARA 6	Palm Oil Mill	Malaysia	ISCC, RSPO & MSPO
44. FGV Palm Industries LOK HENG	Palm Oil Mill	Malaysia	MSPO
45. FGV Palm Industries MAOKIL	Palm Oil Mill	Malaysia	ISCC, RSPO & MSPO

46. FGV Palm Industries MEMPAGA	Palm Oil Mill	Malaysia	MSPO
47. FGV Palm Industries MERCU PUSPITA	Palm Oil Mill	Malaysia	MSPO
48. FGV Palm Industries NERAM	Palm Oil Mill	Malaysia	RSPO & MSPO
49. FGV Palm Industries NITAR	Palm Oil Mill	Malaysia	RSPO & MSPO
50. FGV Palm Industries PADANG PIOL	Palm Oil Mill	Malaysia	MSPO
51. FGV Palm Industries PALONG TIMUR	Palm Oil Mill	Malaysia	ISCC, RSPO & MSPO
52. FGV Palm Industries PANCHING	Palm Oil Mill	Malaysia	MSPO
53. FGV Palm Industries PASOH	Palm Oil Mill	Malaysia	MSPO
54. FGV Palm Industries PENGGELI	Palm Oil Mill	Malaysia	RSPO & MSPO
55. FGV Palm Industries SAMPADI	Palm Oil Mill	Malaysia	MSPO
56. FGV Palm Industries SELANCAR 2A	Palm Oil Mill	Malaysia	MSPO
57. FGV Palm Industries SELANCAR 2B	Palm Oil Mill	Malaysia	RSPO & MSPO
58. FGV Palm Industries SELENDANG	Palm Oil Mill	Malaysia	RSPO & MSPO
59. FGV Palm Industries SEMENCHU	Palm Oil Mill	Malaysia	MSPO
60. FGV Palm Industries SEROJA	Palm Oil Mill	Malaysia	MSPO
61. FGV Palm Industries SERTING	Palm Oil Mill	Malaysia	ISCC, MSPO
62. FGV Palm Industries SERTING HILIR	Palm Oil Mill	Malaysia	ISCC, RSPO & MSPO
63. FGV Palm Industries SG TENGI	Palm Oil Mill	Malaysia	MSPO
64. FGV Palm Industries TEMENTI	Palm Oil Mill	Malaysia	MSPO
65. FGV Palm Industries TENGGAH	Palm Oil Mill	Malaysia	RSPO & MSPO
66. FGV Palm Industries TENGGAH TIMUR	Palm Oil Mill	Malaysia	MSPO
67. FGV Palm Industries TERSANG	Palm Oil Mill	Malaysia	MSPO
68. FGV Palm Industries TRIANG	Palm Oil Mill	Malaysia	RSPO & MSPO
69. FGV Palm Industries TROLAK	Palm Oil Mill	Malaysia	MSPO
70. FGV Palm Industries UMAS	Palm Oil Mill	Malaysia	MSPO
71. FGV Palm Industries WAHA	Palm Oil Mill	Malaysia	RSPO & MSPO

72. FGV Palm Industries PONTIAN FICO	Palm Oil Mill	Malaysia	MSPO
73. FGV Palm Industries TEOPP	Palm Oil Mill	Malaysia	MSPO
74. FGV Palm Industries APL	Palm Oil Mill	Malaysia	MSPO
1. FGV Plantations (M) TRIANG 02	Estates	Malaysia	RSPO & MSPO
2. FGV Plantations (M) TRIANG 04	Estates	Malaysia	RSPO & MSPO
3. FGV Plantations (M) TRIANG SELATAN 01	Estates	Malaysia	RSPO & MSPO
4. FGV Plantations (M) TRIANG SELATAN 02	Estates	Malaysia	MSPO
5. FGV Plantations (M) KRAU 02	Estates	Malaysia	RSPO & MSPO
6. FGV Plantations (M) KRAU 03	Estates	Malaysia	MSPO
7. FGV Plantations (M) KRAU 04	Estates	Malaysia	RSPO & MSPO
8. FGV Plantations (M) MENGKARAK 01	Estates	Malaysia	RSPO & MSPO
9. FGV Plantations (M) MENGKARAK 02	Estates	Malaysia	RSPO & MSPO
10. FGV Plantations (M) PALONG 17	Estates	Malaysia	MSPO
11. FGV Plantations (M) PALONG 20	Estates	Malaysia	MSPO
12. FGV Plantations (M) PALONG 21	Estates	Malaysia	MSPO
13. FGV Plantations (M) BERA SELATAN 01	Estates	Malaysia	MSPO
14. FGV Plantations (M) BERA SELATAN 02	Estates	Malaysia	MSPO
15. FGV Plantations (M) BERA SELATAN 03	Estates	Malaysia	RSPO & MSPO
16. FGV Plantations (M) BERA SELATAN 04	Estates	Malaysia	MSPO
17. FGV Plantations (M) BERA SELATAN 05	Estates	Malaysia	RSPO & MSPO
18. FGV Plantations (M) BERA SELATAN 06	Estates	Malaysia	MSPO
19. FGV Plantations (M) BERA SELATAN 07	Estates	Malaysia	RSPO & MSPO
20. FGV Plantations (M) SERTING HILIR 08	Estates	Malaysia	MSPO
21. FGV Plantations (M) SERTING HILIR 09	Estates	Malaysia	RSPO & MSPO
22. FGV Plantations (M) PALONG 18	Estates	Malaysia	MSPO
23. FGV Plantations (M) PALONG 19	Estates	Malaysia	MSPO

24. FGV Plantations (M) TEMBANGAU 03	Estates	Malaysia	RSPO & MSPO
25. FGV Plantations (M) TEMBANGAU 04	Estates	Malaysia	MSPO
26. FGV Plantations (M) TEMBANGAU 05	Estates	Malaysia	RSPO & MSPO
27. FGV Plantations (M) TEMBANGAU 06	Estates	Malaysia	MSPO
28. FGV Plantations (M) TEMBANGAU 07	Estates	Malaysia	RSPO & MSPO
29. FGV Plantations (M) TEMBANGAU 08	Estates	Malaysia	RSPO & MSPO
30. FGV Plantations (M) TEMBANGAU 09	Estates	Malaysia	RSPO & MSPO
31. FGV Plantations (M) LAKA SELATAN 02	Estates	Malaysia	MSPO
32. FGV Plantations (M) TAWAI 01	Estates	Malaysia	MSPO
33. FGV Plantations (M) TAWAI 02	Estates	Malaysia	MSPO
34. FGV Plantations (M) TAWAI 03	Estates	Malaysia	MSPO
35. FGV Plantations (M) NENERING 02	Estates	Malaysia	MSPO
36. FGV Plantations (M) LAWAN TENGAH	Estates	Malaysia	MSPO
37. FGV Plantations (M) BESOUT 06	Estates	Malaysia	RSPO & MSPO
38. FGV Plantations (M) BESOUT 07	Estates	Malaysia	RSPO & MSPO
39. FGV Plantations (M) SAMPADI 01	Estates	Malaysia	MSPO
40. FGV Plantations (M) SAMPADI 03	Estates	Malaysia	MSPO
41. FGV Plantations (M) SAMPADI 04	Estates	Malaysia	MSPO
42. FGV Plantations (M) SAMPADI 05	Estates	Malaysia	MSPO
43. FGV Plantations (M) SAMPADI 06	Estates	Malaysia	MSPO
44. FGV Plantations (M) ARING 02	Estates	Malaysia	MSPO
45. FGV Plantations (M) ARING 03	Estates	Malaysia	MSPO
46. FGV Plantations (M) ARING 04	Estates	Malaysia	MSPO
47. FGV Plantations (M) ARING 05	Estates	Malaysia	MSPO
48. FGV Plantations (M) ARING 06	Estates	Malaysia	MSPO

49. FGV Plantations (M) ARING 07	Estates	Malaysia	MSPO
50. FGV Plantations (M) ARING 08	Estates	Malaysia	MSPO
51. FGV Plantations (M) ARING 10	Estates	Malaysia	MSPO
52. FGV Plantations (M) ARING 11	Estates	Malaysia	MSPO
53. FGV Plantations (M) ARING 15	Estates	Malaysia	MSPO
54. FGV Plantations (M) CHIKU 04	Estates	Malaysia	RSPO & MSPO
55. FGV Plantations (M) CHIKU 08	Estates	Malaysia	RSPO & MSPO
56. FGV Plantations (M) CHEGAR PERAH 02	Estates	Malaysia	RSPO & MSPO
57. FGV Plantations (M) TELANG 01	Estates	Malaysia	RSPO & MSPO
58. FGV Plantations (M) KECHAU 02	Estates	Malaysia	RSPO & MSPO
59. FGV Plantations (M) KECHAU 03	Estates	Malaysia	RSPO & MSPO
60. FGV Plantations (M) KECHAU 06	Estates	Malaysia	RSPO & MSPO
61. FGV Plantations (M) KECHAU 07	Estates	Malaysia	RSPO & MSPO
62. FGV Plantations (M) KECHAU 08	Estates	Malaysia	RSPO & MSPO
63. FGV Plantations (M) KECHAU 09	Estates	Malaysia	RSPO & MSPO
64. FGV Plantations (M) KECHAU 10	Estates	Malaysia	RSPO & MSPO
65. FGV Plantations (M) KECHAU 11	Estates	Malaysia	RSPO & MSPO
66. FGV Plantations (M) SETIU 01	Estates	Malaysia	MSPO
67. SETIU 02	Estates	Malaysia	MSPO
68. CHADOR 01	Estates	Malaysia	MSPO
69. SEMARING 01	Estates	Malaysia	RSPO & MSPO
70. RANTAU ABANG 01	Estates	Malaysia	MSPO
71. RANTAU ABANG 02	Estates	Malaysia	MSPO
72. CHERUL 03	Estates	Malaysia	RSPO & MSPO
73. LEPAR UTARA 05	Estates	Malaysia	RSPO & MSPO
74. LEPAR UTARA 07	Estates	Malaysia	RSPO & MSPO
75. LEPAR UTARA 08	Estates	Malaysia	RSPO & MSPO
76. LEPAR UTARA 09	Estates	Malaysia	RSPO & MSPO
77. LEPAR UTARA 10	Estates	Malaysia	RSPO & MSPO
78. LEPAR UTARA 11	Estates	Malaysia	RSPO & MSPO
79. LEPAR UTARA 12	Estates	Malaysia	MSPO
80. LEPAR UTARA 13	Estates	Malaysia	MSPO
81. LEPAR UTARA 14	Estates	Malaysia	RSPO & MSPO
82. CHINI TIMUR 04	Estates	Malaysia	MSPO

83. BUKIT SAGU 04	Estates	Malaysia	RSPO & MSPO
84. BUKIT SAGU 06	Estates	Malaysia	RSPO & MSPO
85. BUKIT SAGU 07	Estates	Malaysia	RSPO & MSPO
86. BUKIT SAGU 08	Estates	Malaysia	RSPO & MSPO
87. LEPAR HILIR 05	Estates	Malaysia	RSPO & MSPO
88. LEPAR HILIR 06	Estates	Malaysia	RSPO & MSPO
89. LEPAR HILIR 07	Estates	Malaysia	MSPO
90. LEPAR HILIR 08	Estates	Malaysia	RSPO & MSPO
91. KERATONG TIMUR	Estates	Malaysia	RSPO & MSPO
92. MERCHONG	Estates	Malaysia	RSPO & MSPO
93. KERATONG 11	Estates	Malaysia	RSPO & MSPO
94. TERAPAI 01	Estates	Malaysia	RSPO & MSPO
95. TERAPAI 03	Estates	Malaysia	RSPO & MSPO
96. BERABONG 01	Estates	Malaysia	RSPO & MSPO
97. BERABONG 02	Estates	Malaysia	MSPO
98. SELENDANG 03	Estates	Malaysia	RSPO & MSPO
99. SELENDANG 04	Estates	Malaysia	RSPO & MSPO
100. FGV Plantations (M) SELENDANG 05	Estates	Malaysia	RSPO & MSPO
101. FGV Plantations (M) PALOH	Estates	Malaysia	RSPO & MSPO
102. FGV Plantations (M) INAS SELATAN	Estates	Malaysia	RSPO & MSPO
103. FGV Plantations (M) BUKIT TONGKAT B	Estates	Malaysia	RSPO & MSPO
104. FGV Plantations (M) KLEDANG 02	Estates	Malaysia	RSPO & MSPO
105. FGV Plantations (M) BUKIT APING SELATAN	Estates	Malaysia	RSPO & MSPO
106. FGV Plantations (M) NITAR TIMUR	Estates	Malaysia	RSPO & MSPO
107. FGV Plantations (M) TENGGAH 09	Estates	Malaysia	RSPO & MSPO
108. FGV Plantations (M) TENGGAH 11	Estates	Malaysia	RSPO & MSPO
109. FGV Plantations (M) TENGGAH 12	Estates	Malaysia	MSPO
110. FGV Plantations (M)	Estates	Malaysia	RSPO & MSPO



TENGGAROH 13			
111. FGV Plantations (M) TENGGAROH TIMUR 02	Estates	Malaysia	MSPO
112. FGV Plantations (M) PALONG TIMUR 04	Estates	Malaysia	MSPO
113. FGV Plantations (M) PALONG TIMUR 05	Estates	Malaysia	MSPO
114. FGV Plantations (M) PALONG TIMUR 06	Estates	Malaysia	MSPO
115. FGV Plantations (M) SELANCHAR 06	Estates	Malaysia	RSPO & MSPO
116. FGV Plantations (M) SELANCHAR 08	Estates	Malaysia	RSPO & MSPO
117. FGV Plantations (M) SELANCHAR 09	Estates	Malaysia	RSPO & MSPO
118. FGV Plantations (M) MAOKIL 06	Estates	Malaysia	RSPO & MSPO
119. FGV Plantations (M) MAOKIL 07	Estates	Malaysia	RSPO & MSPO
120. FGV Plantations (M) SAHABAT 30	Estates	Malaysia	MSPO
121. FGV Plantations (M) SAHABAT 35	Estates	Malaysia	MSPO
122. FGV Plantations (M) SAHABAT 40	Estates	Malaysia	MSPO
123. FGV Plantations (M) SAHABAT 41	Estates	Malaysia	MSPO
124. FGV Plantations (M) SAHABAT 42	Estates	Malaysia	MSPO
125. FGV Plantations (M) SAHABAT 43	Estates	Malaysia	MSPO
126. FGV Plantations (M) SAHABAT 51	Estates	Malaysia	MSPO
127. FGV Plantations (M) SAHABAT 52	Estates	Malaysia	MSPO
128. FGV Plantations (M) SAHABAT 53	Estates	Malaysia	MSPO
129. FGV Plantations (M) SAHABAT 54	Estates	Malaysia	MSPO
130. FGV Plantations (M) SAHABAT 11	Estates	Malaysia	MSPO
131. FGV Plantations (M)	Estates	Malaysia	MSPO

SAHABAT 12			
132. FGV Plantations (M) SAHABAT 17	Estates	Malaysia	MSPO
133. FGV Plantations (M) SAHABAT 18	Estates	Malaysia	MSPO
134. FGV Plantations (M) SAHABAT 20	Estates	Malaysia	MSPO
135. FGV Plantations (M) SAHABAT 25	Estates	Malaysia	MSPO
136. FGV Plantations (M) SAHABAT 36	Estates	Malaysia	MSPO
137. FGV Plantations (M) SAHABAT 38	Estates	Malaysia	MSPO
138. FGV Plantations (M) SAHABAT 39	Estates	Malaysia	MSPO
139. FGV Plantations (M) SAHABAT 44	Estates	Malaysia	MSPO
140. FGV Plantations (M) SAHABAT 45	Estates	Malaysia	MSPO
141. FGV Plantations (M) SAHABAT 56	Estates	Malaysia	MSPO
142. FGV Plantations (M) SAHABAT 07	Estates	Malaysia	MSPO
143. FGV Plantations (M) SAHABAT 08	Estates	Malaysia	MSPO
144. FGV Plantations (M) SAHABAT 09	Estates	Malaysia	MSPO
145. FGV Plantations (M) SAHABAT 10	Estates	Malaysia	MSPO
146. FGV Plantations (M) SAHABAT 16	Estates	Malaysia	MSPO
147. FGV Plantations (M) SAHABAT 46	Estates	Malaysia	MSPO
148. FGV Plantations (M) SAHABAT 48	Estates	Malaysia	MSPO
149. FGV Plantations (M) SAHABAT 50	Estates	Malaysia	MSPO
150. FGV Plantations (M) SAHABAT 55	Estates	Malaysia	MSPO
151. FGV Plantations (M) SAHABAT 21	Estates	Malaysia	MSPO
152. FGV Plantations (M)	Estates	Malaysia	MSPO

SAHABAT 22			
153. FGV Plantations (M) SAHABAT 23	Estates	Malaysia	MSPO
154. FGV Plantations (M) SAHABAT 24	Estates	Malaysia	MSPO
155. FGV Plantations (M) SAHABAT 26	Estates	Malaysia	MSPO
156. FGV Plantations (M) SAHABAT 27	Estates	Malaysia	MSPO
157. FGV Plantations (M) SAHABAT 28	Estates	Malaysia	MSPO
158. FGV Plantations (M) SAHABAT 31	Estates	Malaysia	MSPO
159. FGV Plantations (M) SAHABAT 32	Estates	Malaysia	MSPO
160. FGV Plantations (M) SAHABAT 33	Estates	Malaysia	MSPO
161. FGV Plantations (M) SAHABAT 34	Estates	Malaysia	MSPO
162. FGV Plantations (M) UMAS 05	Estates	Malaysia	MSPO
163. FGV Plantations (M) UMAS 06	Estates	Malaysia	MSPO
164. FGV Plantations (M) KALABAKAN SELATAN	Estates	Malaysia	MSPO
165. FGV Plantations (M) KALABAKAN UTARA 01	Estates	Malaysia	MSPO