

**RSPO PRINCIPLE AND CRITERIA  
PUBLIC SUMMARY REPORT** **Initial Assessment** **Annual Surveillance Assessment** (Choose an item.) **Recertification Assessment** (Choose an item.) **Extension of Scope**

<b>Client Company Name / Parent Company:</b> <b>Jambongan ISH Enterprise</b>
Client Company / Parent Company Address: Lot 16, Blok M, Tingkat 1, Bandar Sibuga Jaya, Batu 8, Jalan Labuk, 90710 Sandakan, Sabah, Malaysia
Certification Unit: <b>Jambongan ISH Enterprise</b>
Location of Certification Unit: Jambongan Island, 90100 Beluran District, Sabah, Malaysia
Date of Final Report: 03/03/2023

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**Section 1: Scope of the Assessment**

1. Company Details			
<b>Parent Company</b>	Jambongan ISH Enterprise		
<b>RSPO Membership Number</b>	1-0375-22-000-00	<b>Membership Approval Date</b>	26/04/2022
<b>Address</b>	Lot 16, Blok M, Tingkat 1, Lorong Sibuga Jaya 11, Bandar Sibuga Jaya, Batu 8, Jalan Labuk, 90710 Sandakan, Sabah, Malaysia		
<b>Palm Oil Mill / Group Manager / Estate (Certification Unit)</b>	Jambongan ISH Enterprise		
<b>Location / Address</b>	Jambongan Island, 90100 Beluran District, Sabah, Malaysia		
<b>Website</b>	-		
<b>Management Representative</b>	Mr. Yee Chee Fui (Group Manager)	<b>E-mail</b>	gjom@genting.com
<b>Telephone</b>	+60197098449	<b>Facsimile</b>	-

2. Certification Information			
<b>Certificate Number</b>	RSPO 772214	<b>Certificate Start Date</b>	03/03/2023
<b>Date of First Certification</b>	03/03/2023	<b>Certificate Expiry Date</b>	02/03/2025
<b>Scope of Certification</b>	Production of Fresh Fruit Bunch of Independent Smallholder Group		
<b>Visit Objectives</b>	1) Determination of the conformity of the client's management system, or parts of it, with audit criteria. 2) Evaluation of the ability of the management system to ensure the client organization meets applicable statutory, regulatory and contractual requirements.		
<b>Assessment Cycle</b>	<input type="checkbox"/> Pre Assessment (Choose an item.) <input checked="" type="checkbox"/> Initial Assessment <input type="checkbox"/> Annual Surveillance Assessment (ASA Choose an item.) <input type="checkbox"/> Recertification Assessment (Choose an item.) <input type="checkbox"/> Scope Extension		
<b>Applicable Standards / Normative Reference</b>	RSPO Certification System for P&C and RSPO ISH 2020 <input checked="" type="checkbox"/> RSPO Independent Smallholders Standard 2019 <input type="checkbox"/> Choose an item. National Interpretation Choose an item. for RSPO P&C 2018 for the Production of Sustainable Palm Oil		
<b>Supply Chain Module</b>	<input checked="" type="checkbox"/> Identity Preserved; <input type="checkbox"/> Mass Balance	<b>Mill Capacity</b>	NA
<b>ISH certification Phase</b>	<input checked="" type="checkbox"/> Eligibility <input type="checkbox"/> Milestone A <input type="checkbox"/> Milestone B <input type="checkbox"/> Not Applicable		

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3. Other Certifications			
Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
Nil			

4. Location(s) of Mill & Supply Bases			
Name (Mill / Supply Base / Group Manager / Smallholders)	Location	GPS Coordinates	
		Latitude	Longitude
Jambongan ISH Enterprise (3 members)	Jambongan Island, 90100 Beluran District, Sabah, Malaysia	6°38'59.3"N	117°27'3.3"E

5. Description of Supply Base					
New Planting Development	<input type="checkbox"/> No (no change in total planted area)		<input checked="" type="checkbox"/> Yes (post 2010)		
Estate / Smallholders	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Jambongan ISH Enterprise	40.77	0	13.12	53.89	75.65
<b>Total</b>	<b>40.77</b>	<b>0</b>	<b>13.12</b>	<b>53.89</b>	<b>75.65</b>

Note: The oil palms in the 40.77 ha were planted without prior HCV-HCS assessment . Thus, the certification unit had to undergo the RaCP which LUCA report dated 04/04/2022 was submitted to RSPO Secretariat. Details of the LUCA's outcome is described in Criterion 4.2. Independent smallholder was reprieved from NPP until year 2021 where the New Planting Procedure 2021 was published.

6. Plantings & Cycle						
Estate / Smallholders	Age (Years) - ha				Mature	Immature
	0 - 3	4 - 14	15 - 25	>25		
Jambongan ISH Enterprise	-	40.77	-	-	40.77	-
<b>Total (ha)</b>	<b>-</b>	<b>40.77</b>	<b>-</b>	<b>-</b>	<b>40.77</b>	<b>-</b>

**Note:** consist of 3 members

<b>7. Summary of Certified Tonnage of FFB (Own Certified Scope)</b>				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (Not applicable)	Actual (Not applicable)		Forecast (March 2023 – Feb 2024)
		Previous license period (not applicable)	Current license period (not applicable)	
Jambongan ISH Enterprise	NA	NA	NA	537.00
<b>Total</b>	<b>NA</b>	<b>NA</b>		<b>537.00</b>

<b>8. Summary of Certified Tonnage of FFB (from other certified unit(s)) - NA</b>				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (Not applicable)	Actual (Not applicable)		Forecast (Not applicable)
		Previous license period (not applicable)	Current license period (not applicable)	
N/A		N/A	N/A	
<b>Total</b>		<b>N/A</b>		

<b>9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate) - NA</b>				
Out growers / smallholders	Tonnage (MT) / year			
	Estimated last year (Not applicable)	Actual (Not applicable)		Forecast (Not applicable)
		Previous license period (not applicable)	Current license period (not applicable)	
N/A	N/A	N/A	N/A	N/A
<b>Total</b>	<b>N/A</b>	<b>N/A</b>		<b>N/A</b>

<b>9A. Monthly Records of Certified and Uncertified FFB Received since the last audit - NA</b>				
No.	Month - Year	Volume of FFB from certified supply base (mt)	Volume of FFB from uncertified supply base (mt)	Total FFB/Month (mt)
	N/A	N/A	N/A	N/A
	<b>TOTAL</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

**Notes:** Not applicable for ISH

<b>10. Summary of Certified Tonnage (MT) (not applicable for ISS)</b>				
Estimated last year (Not applicable)	Actual (Not applicable)			Forecast (Not applicable)
	Previous license period (not applicable)		Current license period (not applicable)	
<b>FFB</b>	<b>FFB</b>			<b>FFB</b>
N/A	N/A		N/A	N/A
	<b>TOTAL</b>	N/A		
<b>CPO (OER: N/A)</b>	<b>CPO (OER: N/A)</b>			<b>PK (KER: N/A)</b>
N/A	N/A		N/A	N/A
	<b>TOTAL</b>	N/A		
<b>PK (KER: N/A)</b>	<b>PK (KER: N/A)</b>			<b>PK (KER: N/A)</b>
N/A	N/A		N/A	N/A
	<b>TOTAL</b>	N/A		

**Notes:** Not applicable for ISH

<b>10A. Monthly Records of Certified CPO &amp; PK since the last audit</b>			
No.	Month - Year	Certified CPO (MT)	Certified PK (MT)
	N/A	N/A	N/A
	<b>TOTAL</b>	<b>N/A</b>	<b>N/A</b>

**Notes:** Not applicable for ISH

<b>11. Summary of Actual Volume sold</b>					
<b>Current License period (Not applicable)</b>					
	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	Others		
<b>CPO (MT)</b>	N/A	N/A	N/A	N/A	N/A
<b>PK (MT)</b>	N/A	N/A	N/A	N/A	N/A
<b>Credits</b>	N/A	N/A	N/A	N/A	N/A
<b>Previous License period (Not applicable)</b>					
<b>CPO (MT)</b>	N/A	N/A	N/A	N/A	N/A
<b>PK (MT)</b>	N/A	N/A	N/A	N/A	N/A
<b>Credits</b>	N/A	N/A	N/A	N/A	N/A

**Notes:** Not applicable for ISH

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<b>11A. Records of Certified CPO &amp; PK Sold under PalmTrace since the last audit (if any) - NA</b>				
No.	Buyers Name	PalmTrace Trading License Number	Certified CPO Sold (MT)	Certified PK Sold (MT)
	N/A	N/A	N/A	N/A
<b>TOTAL</b>			<b>N/A</b>	<b>N/A</b>

**Notes:** Not applicable for ISH

<b>11B. Records of certified CPO &amp; PK Sold under other schemes since the last audit (if any) - NA</b>				
No.	Buyers Name	Scheme Name	Certified CPO Sold (MT)	Certified PK Sold (MT)
	N/A	N/A	N/A	N/A
<b>TOTAL</b>			<b>N/A</b>	<b>N/A</b>

**Notes:** Not applicable for ISH

<b>11C. Records of CPO &amp; PK Sold as conventional since the last audit (if any) - NA</b>			
No.	Buyers Name	CPO Sold (MT)	PK Sold (MT)
	N/A	N/A	N/A
<b>TOTAL</b>		<b>N/A</b>	<b>N/A</b>

**Notes:** Not applicable for ISH

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

**Notes:** Not applicable for ISH

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12. Independent Smallholders Certified Tonnage (MT) / Volume									
Phase	Estimated last year (key in period)			Actual (key in period)			Forecast (March 2023 – Feb 2024)		
	Eligibility	MS A	MS B	Eligibility	MS A	MS B	Eligibility	MS A	MS B
	40%	70%	100%	40%	70%	100%	40%	70%	100%
FFB			-			-			NA
IS-CSPO	-	-		-	-		42.96	NA	
IS-CSPKO	-	-		-	-		4.83	NA	
IS-CSPKE	-	-		-	-		5.91	NA	
CSPK	-	-		-	-		10.74	NA	

**Note:** CPO OER assumption = 20%; PK KER assumption = 5%

12A. Monthly Records of Certified CPO, PK & PKE (equivalent) produced since the last audit - NA						
No.	Month - Year	FFB (MT)	Certified CPO (MT)	Certified PK (MT)	Certified PKO (MT)	Certified PKE (MT)
	N/A	N/A	N/A	N/A	N/A	N/A
<b>TOTAL</b>		<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

**Note:** Not applicable for initial certification audit

13. Independent Smallholders Actual Sold Tonnage / Volume							
	FFB	FFB Conventional	FFB Other schemes	IS-CSPO	CSPK	IS-CSPKO	IS-CSPKE
<b>Current License period (Not applicable for initial certification audit)</b>							
Credits				N/A	N/A	N/A	N/A
Physical	N/A	N/A	N/A				
<b>Previous License period (Not applicable for initial certification audit)</b>							
Credits				N/A	N/A	N/A	N/A
Physical	N/A	N/A	N/A				

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

**Note:** Not applicable for initial certification audit



## Section 2: Assessment Process

### Certification Body:

BSI Services Malaysia Sdn. Bhd. (ASI Accreditation Number: ASI-ACC-067)  
Suite 29.01 Level 29, The Gardens North Tower,  
Mid Valley City, Lingkaran Syed Putra,  
59200 Kuala Lumpur, Malaysia.  
Tel +60 (3) 9212 9638 Fax +60 (3) 9212 9639  
Representative: Chaiyaporn Seekao ([chaiyaporn.seekao@bsigroup.com](mailto:chaiyaporn.seekao@bsigroup.com))  
Website: [www.bsigroup.com](http://www.bsigroup.com)

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### 2.1 Assessment Methodology, Programme, Site Visits

The on-site assessment was conducted on 23/06/2022. The audit programme is included as Section 2.3. Where applicable, prior to the initial certification and recertification audit, 30 days Public Notification was made through the RSPO and BSI website on 18/05/2022.

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

The Critical NC close out on-site assessment was conducted on 08/08/2022. The audit programs are included in Section 2.3.

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

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

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

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

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

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

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

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

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

<b>Assessment Program</b>					
<b>Name (Mill / Supply Base)</b>	<b>Year 1 (Eligibility)</b>	<b>Year 2 (Eligibility)</b>	<b>Year 3 (Milestone A)</b>	<b>Year 4 (Milestone B)</b>	<b>Year 5 (ASA 1)</b>
Jambongan ISH Enterprise	✓	N/A	✓	✓	✓

**Tentative Date of Next Visit: June 19, 2023 - June 19, 2023**

**Total Number of Mandays: 3**

## 2.2 BSI Assessment Team

<b>Name</b>	<b>Role</b>	<b>Competency</b>
Valence Shem (VSH)	Team Leader	<p><b>Education:</b> BTech (Hons) Bachelor’s Degree in Industrial Technology, University of Science Malaysia</p> <p><b>Work Experience:</b></p> <ol style="list-style-type: none"> <li>1) 9 years working experience in oil palm plantation industry</li> <li>2) Management system auditing since 2009 for various standards such as ISO 140001, RSPO P&amp;C, RSPO SCCS, MSPO and SMETA</li> </ol> <p><b>Training attended:</b></p> <ol style="list-style-type: none"> <li>1) ISO 14001 Lead Auditor Course</li> <li>2) ISO 9001 Lead Auditor Course</li> <li>3) Endorsed RSPO P&amp;C Lead Auditor Course</li> <li>4) Endorsed RSPO SCCS Lead Assessor Course</li> <li>5) MSPO Awareness Training</li> <li>6) ISO 45000 Lead Auditor Course</li> <li>7) SMETA Auditor training</li> <li>8) HCV-HCS training</li> <li>9) RSPO-endorsed RSPO ISH Standard 2019 Lead Auditors Course</li> <li>10) RSPO endorsed Refresher training</li> </ol> <p><b>Aspect covered in this audit:</b> Internal control system, legal requirements, environment, traceability, and HCV.</p> <p><b>Language proficiency:</b> English and Bahasa Malaysia</p>

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<p>Hafriazhar Mohd Mokhtar (HMM)</p>	<p>Team Member</p>	<p><b>Education:</b> Bachelor’s Degree in Chemical Engineering, University of Technology Malaysia</p> <p><b>Work Experience:</b></p> <ol style="list-style-type: none"> <li>1) More than five years of direct work experience in the upstream processes of palm oil within the plantation industry</li> <li>2) Lead Auditor for CDM, ISO 14001, ISO 50001 and ISO 9001 and has accumulated more than 500 audit days as auditor for multiple disciplines covering Malaysia, Indonesia and Thailand</li> </ol> <p><b>Training attended:</b></p> <ol style="list-style-type: none"> <li>3) ISO 14001 Lead Auditor Course</li> <li>4) ISO 9001 Lead Auditor Course</li> <li>5) Endorsed RSPO P&amp;C Lead Auditor Course</li> <li>6) Endorsed RSPO SCCS Lead Assessor Course</li> <li>7) MSPO Awareness Training</li> <li>8) ISO 45000 Lead Auditor Course</li> <li>9) SMETA Auditor training</li> <li>10) HCV-HCS training</li> <li>11) RSPO endorsed Refresher training</li> </ol> <p><b>Aspect covered in this audit:</b> Social aspects, legal requirements, employee welfare and stakeholder consultation.</p> <p><b>Language proficiency:</b> English and Bahasa Malaysia</p>
<p>Nor Halis Abu Zar (NHA)</p>	<p>Team Member</p>	<p><b>Education:</b> Bachelor of Science, Plantation Technology and Management, graduated from Universiti Teknologi Mara, 2012.</p> <p><b>Work Experience:</b> 6 years’ experience as Assistant Manager at Kulim Plantations Sdn. Bhd. managing the day-to-day plantation operations and sustainability implementation. He is a qualified Lead Auditor for MS2530:2013 and has accumulated more than 400 audit days throughout his current career as an auditor for multiple disciplines covering Malaysia.</p> <p><b>Training attended:</b></p> <ol style="list-style-type: none"> <li>1) ISO IMS 9001 and 14001 Lead Auditor Course</li> <li>2) MSPO 2530:2013 Lead Auditor Course</li> <li>3) Endorsed RSPO P&amp;C Lead Auditor Course</li> <li>4) CQI and IRCA Certified ISO 45001 Lead Auditor Course</li> <li>5) ISO 9001:2015 Lead Auditor Course</li> <li>6) MSPO SCCS Auditor</li> <li>7) SMETA Auditor training</li> <li>8) RSPO-endorsed RSPO ISH Standard 2019 Lead Auditors Course</li> <li>9) HCV-HCS training</li> </ol>

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		<p><b>Aspect covered in this audit:</b> Good agriculture practices, legal requirements, occupational health &amp; safety, training and continual improvement.</p> <p><b>Language proficiency:</b> English and Bahasa Malaysia</p>
Dr Suhaili Bin Sahari	Peer Reviewer	<p><b>Education:</b> Graduated from University Technology Mara (UiTM), Malaysia in Diploma in Science in 1990. He furthers his first degree in B.Sc (Hons) in Chemistry with Industrial Chemistry in 1995 from Liverpool University, England. He later advances his study in Master in Business Administration (General) in 2002 and graduated in 2005 from University of Multimedia, Malaysia. Completed his PhD from University Science Islam Malaysia (Faculty of Economy and Muamalat - Management) under the supervision of previous University Vice Chancellor Dato' Mohd Muda.</p> <p><b>Work Experience:</b> Worked with Hong Leong Group of Companies as a production executive cum TQM facilitator and continues to advance in his career as a manager and senior manager in management, production, training and quality for more than 11 years. During his tenure with Hong Leong Group of Companies, he heavily involved in strategic management decision issues such as developing SWOT analysis, Vision, Mission, Business and Corporate Strategy formulation, Acquisition and restructuring strategies. Strategic actions and implementation etc. Then he joint Kumpulan Guthrie and Sime Darby Group of Companies for more than 7 years as a manager, heads of department and Assistant Vice President in management, quality and training. Part of his duty is to strategies the departmental vision; mission, critical success factors and action plan into actions and support the corporate strategic plan.</p> <p><b>Training attended:</b></p> <ol style="list-style-type: none"> <li>1) ISO 9001:2015 Lead Auditor and Internal Auditor</li> <li>2) Occupation Health &amp; Safety</li> <li>3) ISO 14001:2015 Standard</li> <li>4) RSPO Standards: RSPO P&amp;C 2018 MY-NI 2019</li> <li>5) MSPO Standards: MS 2530:2013 part 1, 2 , 3 and 4</li> <li>6) Problem Solving Technique: 8 D, ICC, QCC, Systematic PS</li> <li>7) HACCP MS 1480:2019</li> <li>8) GAP Standard: Global GAP, Euro GAP</li> <li>9) ASI Peer Reviewer training</li> </ol>

**Accompanying Persons:**

Name	Role
Nil	

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**2.3 Assessment Plan**

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

Date	Time	Subjects	VSH	HMM	NHA
Thursday 23/06/2022	0900-0930	Opening meeting: <ul style="list-style-type: none"> <li>Opening presentation by audit team leader</li> <li>Confirmation of assessment scope and finalize audit plan (including stakeholder’s consultation)</li> </ul>	✓	✓	✓
	0930-1300	<b>Group Manager/Internal Control System</b> <ul style="list-style-type: none"> <li>Review of members’ profiles &amp; key management documents</li> <li>Document Audit: Public documents, SOPs, Policies, LUCA &amp; RaCP, Internal audit, Production &amp; traceability requirements, FFB pricing, legal and other requirements, review on SEIA documents and records, wage records, complaint records, workers records, training records, permits, continual improvement plan, etc.</li> </ul>	✓	✓	✓
	1300-1400	Lunch break			
	1400-1630	<b>Group Manager/Internal Control System</b> Document review: Land use type, customary right land, complaints and grievance, safe work practices, employment conditions, training and competency, environmental management plan, energy usage, waste management plan, natural water resources, HCV, ERT awareness, zero burning, best practices, site management and development of new planting (if any)	✓	✓	✓
	1630-1700	Interim closing briefing			
Friday 24/06/2022	0900-1100	<b>Field visit at the 3 smallholders’ plantations</b> <ul style="list-style-type: none"> <li>Interview with smallholders</li> <li>Observation on harvesting, agrochemicals and fertilisers application, land use rights, land conflict, boundary demarcation, riparian zone protection, wastes management, occupational safety risk management, etc.</li> </ul>	✓	-	✓
		Stakeholders consultation (surrounding communities, government agencies, contractors, vendors, NGO, etc.)	-	✓	-
	1100-1130	Audit team discussion & preparation for closing meeting	✓	✓	✓
	1130-1200	Closing meeting	✓	✓	✓

**NCR close-out on-site visit plan**

Date	Time	Subjects	VSH
Monday 8/8/2022	0900-0915	Opening briefing by the audit team leader	✓
	0915-1230	Verification of effective implementation of corrective and corrective action for NCR #2208860-202206-M1 including interview with the relevant stakeholders.	✓
	1230-1300	Closing meeting	✓

### Section 3: Assessment Findings

#### 3.1 Multiple Management Units and Time Bound Plan

Requirement	Assessment	Compliance
Does the time bound plan include all current subsidiaries, estates and mills that is under the control and/or minor shareholding of the holding company?	Not applicable for Independent Smallholders Certification.	Not Applicable
Have all the estates and mills certified within five (5) years after obtaining RSPO membership? If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021	Not applicable for Independent Smallholders Certification.	Not Applicable
Have there been any new acquisitions? If yes, the new acquisitions shall be certified within three (3) years from the date of acquisition. Certification plan for the new acquisition shall be available. If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021.	Not applicable for Independent Smallholders Certification.	Not Applicable
Any deviations from the maximum periods requires approval by the RSPO Secretariat.	Not applicable for Independent Smallholders Certification.	Not Applicable
Have there been any changes to the time-bound plan since the last audit (both new acquisition and existing)? If yes, justification is required. Is this consistent with the ACOP reporting?		Not Applicable
Have there been any isolated lapses in implementation of the plan? If yes a <b>Minor</b> non-compliance shall be raised	Not applicable for Independent Smallholders Certification.	Not Applicable
Have there been any fundamental failure (e.g. unable to justify delay in planning the assessments) to proceed with implementation of the plan? If yes a <b>Major</b> non-compliance shall be raised	Not applicable for Independent Smallholders Certification.	Not Applicable
<b>Un-Certified Units or Holdings</b>		
No replacement of primary forest or any area required to maintain or enhance HCVs and HCS in accordance with RSPO P&C criterion 7.12.	Not applicable for Independent Smallholders Certification.	Not Applicable
Any new plantings since January 1 <sup>st</sup> 2010 shall comply with the RSPO New Plantings Procedure.	Not applicable for Independent Smallholders Certification.	Not Applicable
Any Land conflicts are being resolved through a mutually agreed process, such as RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8.	Not applicable for Independent Smallholders Certification.	Not Applicable

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Any Labor disputes are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2	Not applicable for Independent Smallholders Certification.	Not Applicable
Any Legal non-compliance is being addressed through measures consistent with the requirements of RSPO P&C criteria 2.1	Not applicable for Independent Smallholders Certification.	Not Applicable
Did the company conduct internal audit for those uncertified estates against the uncertified management units requirement and covering the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12? If yes, a positive assurance statement shall be available and justified.	Not applicable for Independent Smallholders Certification.	Not Applicable
Are there any Critical (Major) non-compliance raised against any of the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12 during the last internal audit of the uncertified estates? If yes is the NC(s) actively addressed with RSPO?	Not applicable for Independent Smallholders Certification.	Not Applicable
Have there been any stakeholder (including NGO) consultation conducted?	Not applicable for Independent Smallholders Certification.	Not Applicable

**3.2 Progress of scheme smallholders and/or outgrowers**

<b>Progress of scheme smallholders or outgrowers towards compliance with relevant standards</b>		
<b>Requirement</b>	<b>Remarks</b>	<b>Compliance</b>
Has 100% of scheme smallholders and/or scheme outgrowers comply with the standard within three years of the mill's initial certification?  OFI shall be raised if after one year where 100% of the scheme smallholders and scheme outgrowers are not in compliance, a minor NC after two years, and a major NC if this requirement is not met after three years.	Not applicable for Independent Smallholders Certification.	Not Applicable

**Approved Time Bound Plan**

Not applicable.



### 3.3 Details of Nonconformities

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

During this Assessment there was one (1) Critical; no (0) Minor nonconformities and one (1) Opportunity For Improvement raised. The Jambongan ISH Enterprise Certification unit submitted Corrective Action Plans for the nonconformity. Corrective action plans with respect to the nonconformity was reviewed by the BSI audit team and accepted.

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

Non-conformity			
<b>NCR Ref #</b>	2208860-202206-M1	<b>Issued Date</b>	24/06/2022
<b>Due Date</b>	23/06/2023	<b>Closure Date</b>	03/02/2023
<b>Indicator &amp; Category (Critical / Minor)</b>	2.3.1 Eligibility (Critical)		
<b>Statement of Nonconformity:</b>	There is no evidence that the group and group manager have agreed on how the premiums should be used and the agreement is recorded and communicated to the group members.		
<b>Requirement Reference:</b>	The group and group manager have agreed on how the premiums should be used and the agreement is recorded and communicated to the group members. Prices, premiums, and timing of premium payment are clearly communicated and transparent to all group members. Premiums disbursed to members at all stages are recorded and the premiums are paid in a timely and convenient manner.		
<b>Objective Evidence:</b>	There is no evidence that the group and group manager have agreed on how the premiums should be used and the agreement is recorded and communicated to the group members. Moreover, based on interview with the ISH members, they were not aware of how the premiums should be used.		
<b>Corrections:</b>	Group Manager will conduct a meeting with all the ISH member to come out with an agreed terms on how the premiums should be used. An addendum to the current signed <i>Polisi Perolehan Tandan Buah Segar (TBS)</i> (FFB Purchase Policy) will be done to add in the clause on the agreed terms. The addendum will be signed by Group Manager and ISH member once available.		
<b>Root Cause Analysis:</b>	The agreement is not yet made available during the audit.		
<b>Corrective Actions:</b>	Clause on how the premiums should be used is included in the <i>Polisi Perolehan Tandan Buah Segar (TBS)</i> . For new ISH member, Group Manager will explain the terms to the new member and will sign the <i>Polisi Perolehan Tandan Buah Segar (TBS)</i> as agreement.		
<b>Assessment Conclusion:</b>	The onsite NCR close-out visit was conducted on 08/08/2022. However, the evidence was found to be still inadequate to close the NCR. The CU was requested to provide the complete evidence which was then sent to the audit team thereafter on 01/02/2023. Among the evidences verified are as follows:		

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	<p>1) Minutes of meeting dated 05/08/2022 that show the Group Manager has communicated the terms on how premium should be used to the group members</p> <p>2) Addendum dated 30/09/2022 that shows the agreed terms on premiums have been included. The addendum has the information about prices, premiums, and timing of premium payment</p> <p>3) Addendum signed by the group members dated 21/10/2022. The explanation about the agreement terms was done upon signing.</p> <p>The evidence of correction and corrective actions were found to be adequate to close the NCR. Continuous effective implementation of the corrective actions shall be verified in the next assessment visit.</p>
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<b>Opportunity for Improvements</b>	
<b>OFI #</b>	<b>Description</b>
<b>2208860-202206-I1</b>	Clear hardcopy of documented information related to evidence of ownership, or rights to use the land among group members can be further improved.

<b>Positive Findings</b>	
<b>PF #</b>	<b>Description</b>
<b>PF 1</b>	Good cooperation from the management team in the assessment activity.
<b>PF 2</b>	Retrieval of relevant documents was efficient.
<b>PF 3</b>	Group members have a good understanding the intention of sustainability standard.

**3.3.1 Status of Nonconformities Previously Identified and Observations**

Non-conformity			
<b>NCR Ref #</b>	N/A	<b>Issued Date</b>	
<b>Due Date</b>		<b>Closure Date</b>	
<b>Indicator &amp; Category (Critical / Minor)</b>			
<b>Statement of Nonconformity:</b>			
<b>Requirement Reference:</b>			
<b>Objective Evidence:</b>			
<b>Corrections:</b>			
<b>Root Cause Analysis:</b>			
<b>Corrective Actions:</b>			
<b>Assessment Conclusion:</b>			
<b>Effectiveness Closure (for previous audit closed Critical NC):</b>			

Opportunity for Improvement	
OFI#	Description
OFI 1	<b>OFI Statement:</b> N/A <b>Verification / Follow-up actions:</b> N/A

**3.3.2 Summary of the Nonconformities and Status**

CAR Ref.	Category (Critical / Minor)	P&C Indicator	Issued Date	Status & Date (Closure)
2208860-202206-M1	Critical	2.3.1 Eligibility	23/06/2022	03/02/2023

**3.4 Stakeholders and previous land owner / user consultation**

Stakeholder consultation involved internal and external stakeholders. External stakeholders were contacted by telephone to arrange meetings at a location convenient to them to discuss Jambongan ISH Enterprise Certification Unit’s environmental and social performance, legal and any known dispute issues.

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

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

Stakeholders contacted		
Type of Stakeholder (e.g. Internal, Union, Contractor, Governmental Department, NGO, External, Communities)	Stakeholder name / organization	Means of communication (e.g. face to face interview, email, phone interview, comment from public notice)
ISH group members	Jambongan ISH Enterprise	Face to face interview
<p>Note: Apart from the public announcement published in the RSPO and BSI’s websites to welcome any comments from the public, an invitation email dated 06/06/2022 had also been sent to relevant government agencies to join the stakeholder consultation meeting, or to provide feedback by replying the email. However, no one has turned up nor did BSI receive any form of feedback until the completion of the assessment. Nevertheless, BSI is looking forward for receive encouraging response during the next stakeholders consultation when the CU is going for Milestone A or B in the near future.</p>		

Stakeholders comment	
<b>1</b>	<p><b>Feedbacks:</b>            Samsul Bin Aman (Smallholder/FFB Supplier)            Genting Plantation approached with proposal to join its Group Smallholder as member for RSPO certification. Proposal is fully documented and transparent. Opportunity to become certified smallholder member with RSPO under Genting Jambongan is interesting and benefiting smallholders. Participation confirmed with signing of agreement and declaration with Genting Jambongan since February 2022.</p> <p><b>Audit Team verification and response:</b>            Further details reported in the indicator 1.1, 2.1, 2.2, 2.3, 2.5, 3.1, 3.2, 3.3, 3.4, 3.5 and 3.6 below.</p>
<b>2</b>	<p><b>Feedbacks:</b></p>

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	<p>RoZIAH Binti Hariri (Smallholder/FFB Supplier)</p> <p>Genting Plantation approached with proposal to join its Group Smallholder as member for RSP0 certification. Proposal is fully documented and transparent. Opportunity to become certified smallholder member with RSP0 under Genting Jambongan is interesting and benefiting smallholders. Participation confirmed with signing of agreement and declaration with Genting Jambongan since February 2022.</p>
	<p><b>Audit Team verification and response:</b></p> <p>Further details reported in the indicator 1.1, 2.1, 2.2, 2.3, 2.5, 3.1, 3.2, 3.3, 3.4, 3.5 and 3.6 below.</p>

List of land owner / user contacted					
Name	Years of ownership / used	Land area (ha)	Agreement (Yes / No)	Agreement base on FPIC (Yes/No)	Compliance on the agreement terms and conditions
NA					
<p>Note: There was no previous land owners since the participating members are the first owners which right to use the land was granted by the state government.</p>					

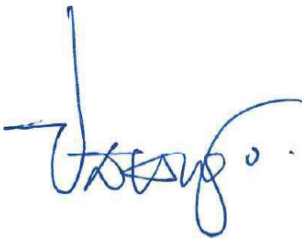

Previous land owner / user comment - NA	
	<p><b>Feedbacks:</b></p>
	<p><b>Audit Team verification and response:</b></p>

**3.5 Impartiality and conflict of interest**

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

**Formal Signing-off of Assessment Conclusion and Recommendation**

The audit objectives have been achieved and the certificate scope is appropriate. Based on the results of this audit, it is concluded that Jambongan ISH Enterprise has complied with the Independent Smallholder Standard 2019 and audit criteria identified within the audit report. It is deemed that the management system has achieved its intended outcomes. Therefore, it is recommended that Jambongan ISH Enterprise is certified.

Report prepared by	Acceptance of Assessment Conclusion
<b>Name:</b> Valence Shem	<b>Name:</b> Yee Chee Fui
<b>Company Name:</b> BSI Services Malaysia Sdn Bhd	<b>Company Name:</b> Jambongan ISH Enterprise
<b>Title:</b> Lead Auditor	<b>Title:</b> Group Manager
<b>Signature:</b> 	<b>Signature:</b> <i>(I the undersigned, being the most senior relevant management representative of the operation seeking or holding certification, agree with the contents of this report and accept the liability in execution of the procedure in the report.)</i> 
<b>Date:</b> 08/02/2023	<b>Date:</b> 08/02/2023

**Appendix A: Summary of Findings**

Criterion / Indicator		Assessment Findings	Compliance
<p><b>Principle 1: Optimise productivity, efficiency, positive impacts and resilience</b>            Implement professional and transparent operations to secure sustainable livelihood improvements.</p>			
<p><b>Criteria 1.1:</b> Smallholders establish a legal entity which has organizational capacity to comply with the RSPO Independent Smallholder Standard.</p>			
Eligibility	<p>Legally registered entities have documented evidence to include:</p> <ol style="list-style-type: none"> <li>1. Legal formation (as per country requirements)</li> <li>2. Fair and transparent decision making and governance</li> <li>3. Additional documents per requirements for Group Formation and Management.</li> <li>4. Signed or thumb printed Smallholder Declaration from all smallholder members, reference Annex 2 (see appendix 1 for details needed in declaration).</li> </ol>	<ol style="list-style-type: none"> <li>1. Legal formation of Jambongan ISH Enterprise available as per records of company’s registration license under Sabah Trade Licensing Ordinance 1948 (Ordinance # 16 1948); Trading License Registration R45663/2022; License Serial # A 433880; T # 293116</li> <li>2. Decision making and governance made fair and transparent via letter dated 16/2/2022 to all members of Jambongan ISH Enterprise smallholders group by Genting Plantations via Mr. Lee Kar Leong, Senior Manager – Processing (Sabah). The letter stated that Genting Plantations through Genting Jambongan Oil Mill Manager Mr. Yee Chee Fui who is appointed as the ISH Group Manager are offering all oil palm smallholders within Jambongan Island to join the RSPO Certification Program for Independent Smallholders based on the RSPO ISH Standard. All current 3 smallholder members accepted the offer and agreed with the appointment through transparent signing on the letter. The current group members of Jambongan ISH Enterprise are as following:               <ol style="list-style-type: none"> <li>a. Mr. Lo Yaw En</li> <li>b. Mrs. Roziah Binti Hariri</li> <li>c. Mr. Yazid Bin Sarif Rahman</li> </ol> </li> <li>3. There’s a declaration letter by the ISH Group Manager, Mr. Yee Chee Fui that also accepted and agreed by all current members stated that the group manager will be representing and managing the smallholders for the purpose of RSPO Certification Program effective from 17/2/2022.</li> </ol>	Complied

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		<p>Additionally, all 3 smallholders have signed the acceptance form to be the member of Jambongan ISH Enterprise Group Smallholders and agreed on the appointment of Genting Jambongan Oil Mill Mr. Yee Chee Fui to be the group manager and representing them in the RSPO Certification Program.</p> <p>4. All members have signed the Smallholder Declaration Form on 16/6/2022 which include the commitment towards requirements as per Appendix 1.</p>	
Milestone A	Group manager and group members have an Internal Control System (ICS) that meets all the ICS Eligibility and MS A requirements (section 3.2 below) and complete training on oil palm pricing mechanisms, financial management, and best practices for smallholder organisations.	NA	Not Applicable
Milestone B	<p>Smallholder groups are operating in accordance to best management practices for groups, including:</p> <ul style="list-style-type: none"> <li>Fair and transparent decision-making and governance</li> <li>Sustainable financial management</li> </ul>	NA	Not Applicable
<b>Criteria 1.2:</b> Smallholders have the capacity to effectively manage their farm.			
Eligibility	Not Applicable	NA	Not Applicable
Milestone A	Smallholders complete training on farm business operations, monitoring and planning. The training includes capacity building on record keeping for production, including inputs and yields, transactions, and variety.	NA	Not Applicable
Milestone B	Smallholders are managing their farms effectively and maintain records of production and transaction data of all FFB sale	NA	Not Applicable



<b>Criteria 1.3:</b> Smallholders implement good agricultural practices (GAP) on their farms.			
Eligibility	Smallholders commit to implementing good agricultural practices on their farms. (Reference Smallholder Declaration, 1.1.E, Annex 2).	<p>Jambongan ISH Enterprise has commit to implementing good agricultural practices on their farm. As per Sustainability Management Plan/ Procedure Manual – Internal Control System Management Plan / Procedure Jambongan ISH Enterprise – RSPO Independent Smallholder Certification with reference No: SMP-GPB-34 Rev. 00 dated 21/06/2022 stated in the section 4.1, Standard Operating Procedure, “To ensure all ISH members farm is operated by the best agricultural practices, current published Standard Operating Procedure and Oil Plam Manual by Genting Plantation Berhad will be used as benchmark, reference and training material for all the ISH members”.</p> <p>Smallholders declaration form has stated on the commitment toward implement good agricultural practices on their farms and signed by the members. Currently, there are 3 members joined for Jambongan ISH Enterprise. Refer document Jambongan ISH Enterprise (RSPO Independent Smallholders Certification), Smallholder Declaration Form for:</p> <ol style="list-style-type: none"> <li>1. Mr Lo Yaw En dated 16/06/2022</li> <li>2. Mr Yazid Bin Sarif Rahman dated 16/06/2022</li> <li>3. Pn Roziah Bt Hariri dated 16/06/2022</li> </ol> <p>As per Sustainability Management Plan/ Procedure Manual – Internal Control System Management Plan / Procedure Jambongan ISH Enterprise – RSPO Independent Smallholder Certification with reference No: SMP-GPB-34 Rev. 00 dated 21/06/2022 stated in the section 3.4 Commitment to Ethical conduct in all business operations and transaction “To ensure the commitment to ethical conduct in all our business operations and transaction, all member has been briefed, given, signed a Code Of Business Conduct (COBC) on 01/06/2020 for Third Parties from Genting Jambongan Oil Mill as a direct FFB supplier to the mill. The same document will be used for this ISH group in committing to ethical conduct in business operation”.</p>	Complied

Milestone A	Smallholders complete training on Good Agriculture Practices (GAP).	NA	Not Applicable
Milestone B	Smallholders have adopted GAP on their farms and are tracking productivity through, but not limited to, records of FFB sales.	NA	Not Applicable
<b>Principle 2: Ensure Legality, Respect for Land Rights and Community Wellbeing</b>			
Comply with the law and respect communities' rights			
<b>Criteria 2.1:</b> Smallholders have legal or customary rights to use the land in accordance with national and local laws, and customary practices			
Eligibility	Smallholders provide the coordinates or maps of their plots and evidence of ownership, or rights to use the land (refer to appendix 1).	<p>The plots of smallholders were provided the coordinates/maps of their plots evidence of ownership as following:</p> <ul style="list-style-type: none"> <li>- ISH 1; Lo Yaw En; Land title # NT083229903 (5.12 ha); NT083229912 (5.09 ha); NT083229921 (5.09 ha); NT083229930 (5.10 ha); NT083229949 (5.11 ha); NT083229958 (5.09 ha), NT083229967 (5.09 ha); GPS: 6.6724267 N; 117.471002 E; MPOB License # 781071001014; Validity period: 23/8/2019 – 31/7/2024 (##under name Koh Shuk Kien – R2026995)</li> <li>- ISH 2; Yazid Bin Sarip Rahman; GPS: 6.65950 N; 117.49088 E; MPOB License # 619514001014; Validity period: 4/10/2018 – 30/9/2023; Land lot # PT2011081915 (12.13 ha - Land Application Registration Fee Receipt # 08201108000856; Date: 18/8/2011)</li> <li>- ISH 3; Roziah Binti Hariri; GPS: 6.66494 N; 117.48848E; MPOB License # 822935001014; Validity period: 15/9/2020 – 31/8/2025; Land lot # PT2011081901 (6.0690 ha - Land Application Registration Fee Receipt # 08201108000843; Date: 18/8/2011)</li> </ul> <p>Notwithstanding, clear hardcopy of documented information related to evidence of ownership, or rights to use the land among smallholder members could be improved further. Hence an OFI has been raised on the matter.</p>	Complied

Milestone A	Smallholders can demonstrate legal ownership or native and/or customary rights to use the land or demonstrate that they are in the process of legalisation of that right.	NA	Not Applicable
Milestone B	Smallholder plots are clearly and visibly demarcated and maintained, and the smallholders are operating only within these boundaries.	NA	Not Applicable
<b>Criteria 2.2:</b> Smallholders have not acquired lands from indigenous peoples, local communities or other users without their free, prior and informed consent, based on a simplified FPIC approach.			
Eligibility	For existing plots, smallholders can demonstrate that they have not acquired land without free, prior and informed consent of indigenous peoples, local communities or other users (refer to appendix 1).	As per Jambongan ISH Enterprise Smallholder Declaration by members & Smallholder Evaluation Form by group manager, all current sampled smallholder members demonstrated that they have not acquired land without free, prior and informed consent of indigenous peoples, local communities or other users and they have land ownership as per documents as following: <ul style="list-style-type: none"> <li>- ISH 1; Lo Yaw En; Land title # NT083229903 (5.12 ha); NT083229912 (5.09 ha); NT083229921 (5.09 ha); NT083229930 (5.10 ha); NT083229949 (5.11 ha); NT083229958 (5.09 ha), NT083229967 (5.09 ha); GPS: 6.6724267 N; 117.471002 E; MPOB License # 781071001014; Validity period: 23/8/2019 – 31/7/2024 (##under name Koh Shuk Kien – R2026995)</li> <li>- ISH 2; Yazid Bin Sarip Rahman; GPS: 6.65950 N; 117.49088 E; MPOB License # 619514001014; Validity period: 4/10/2018 – 30/9/2023; Land lot # PT2011081915 (12.13 ha - Land Application Registration Fee Receipt # 08201108000856; Date: 18/8/2011)</li> <li>- ISH 3; Roziah Binti Hariri; GPS: 6.66494 N; 117.48848E; MPOB License # 822935001014; Validity period: 15/9/2020 – 31/8/2025; Land lot # PT2011081901 (6.0690 ha - Land Application Registration Fee Receipt # 08201108000843; Date: 18/8/2011)</li> </ul>	Complied

Milestone A	For existing plots, smallholders can demonstrate that they have not acquired land without free, prior and informed consent of indigenous peoples, local communities or other users (refer to appendix 1).	NA	Not Applicable
Milestone B	For existing plots, smallholders can demonstrate that they have not acquired land without free, prior and informed consent of indigenous peoples, local communities or other users (refer to appendix 1).	NA	Not Applicable
<b>Criteria 2.3:</b> The right to use the land is not disputed by indigenous peoples, local communities or other users			
Eligibility	Smallholders declare any existing disputes on the land commit to resolving said disputes and provide information on the current status of those disputes (if any) (refer to appendix 1).	As per Jambongan ISH Enterprise Smallholder Declaration by members & Smallholder Evaluation Form maintained by group manager in individual members file and copied to all smallholder members. All members have signed the Smallholder Declaration Form on 16/6/2022 which include the commitment towards requirements as per Appendix 1.	Complied
Milestone A	There is an absence of disputes among indigenous peoples, local communities or other users, regarding land, resource-use and access rights; or where there is a dispute, dispute resolution processes are implemented, and the process is accepted by all parties involve	NA	Not Applicable
Milestone B	There is an absence of disputes among indigenous peoples, local communities or other users, regarding land, resource-use and access rights; or where there is a dispute, dispute resolution processes are implemented, and the process is accepted by all parties involve	NA	Not Applicable
<b>Criteria 2.4:</b> Smallholder plots are located outside of areas classified as national parks or protected areas, as defined by national, regional or local law or as specified in National Interpretation.			
Eligibility	Smallholder plots are located outside of areas classified as national parks or protected areas as defined by national,	As per coordinates, maps verification and checking on satellite image by Skymap Global (M) Sdn Bhd. Through the Smallholder LUCA, as at March	Complied

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	regional or local law, or as specified in National Interpretations (refer to appendix 1).	2022, no smallholder plots are located under area classified as national park and protected area.	
Milestone A	Smallholder plots are located outside of areas classified as national parks or protected areas as defined by national, regional or local law, or as specified in National Interpretations (refer to appendix 1).	NA	Not Applicable
Milestone B	Smallholder plots are located outside of areas classified as national parks or protected areas as defined by national, regional or local law, or as specified in National Interpretations (refer to appendix 1).	NA	Not Applicable
<b>Criteria 2.5:</b> For new planting, smallholders do not clear or acquire any land without obtaining the free, prior and informed consent (FPIC), of indigenous people and/or local communities and/or other users , based on a simplified FPIC approach.			
Eligibility	For new oil palm planting, smallholders commit not to clear or acquire land from indigenous people, local communities, or other users without their free, prior and informed consent, based on a simplified FPIC approach (refer to appendix 1).	As per Jambongan ISH Enterprise Smallholder Declaration by members & Smallholder Evaluation Form maintained by group manager in individual members file and copied to all smallholder members. All members have signed the Smallholder Declaration Form on 16/6/2022 which include the commitment not to clear or acquire land from indigenous people, local communities, or other users without their free, prior and informed consent, based on a simplified FPIC approach requirements as per Appendix 1.	Complied
Milestone A	A Smallholders complete training on how to conduct a simplified FPIC approach.	NA	Not Applicable
Milestone B	Based on a simplified FPIC approach, smallholders jointly agree on a plan with the affected indigenous peoples and/or local communities and/or other rights holders, including vulnerable groups, for new oil palm developments, if these involve land-use change.	NA	Not Applicable
<b>Principle 3: Respect human rights, including workers' rights and conditions</b>			

Safeguard human rights and protect workers' rights, ensuring safe and decent working conditions.			
<b>Criteria 3.1:</b> There is no use of forced labour.			
Eligibility	Smallholders commit to no use of forced labour and ensure that any use of forced labour on the farm is terminated at Eligibility. They provide information on the source of labour on the farm, including family, contract and hired labour (refer to appendix 1).	As per Jambongan ISH Enterprise Smallholder Declaration by members & Smallholder Evaluation Form maintained by group manager in individual members file and copied to all smallholder members. All members have signed the Smallholder Declaration Form on 16/6/2022 which include the commitment to no use of forced labour and ensure that any use of forced labour on the farm is terminated at Eligibility. They provide information on the source of labour on the farm, including family, contract and hired labour requirements as per Appendix 1.  Except for ISH 1; Lo Yaw En, all smallholder members sampled for the assessment managed their oil palm farm on their own. For ISH 1; Lo Yaw En, the field supervisor and farmers were employed with valid work agreement and paid according to Malaysia Minimum Wage Order 2022 as per copy of documents maintained in the file.	Complied
Milestone A	Smallholders complete training on free and fair labour and implement measures to ensure that all work is voluntary, and the following practices are prohibited: <ul style="list-style-type: none"> <li>• Retention of identity documents including but not limited to passports;</li> <li>• Payment of recruitment fees by workers;</li> <li>• Contract substitution;</li> <li>• Involuntary overtime;</li> <li>• Lack of freedom of workers to resign;</li> <li>• Penalty for termination of employment;</li> <li>• Debt bondage;</li> <li>• Withholding of wages</li> </ul>	NA	Choose an item.

Milestone B	Workers on the farm, including their families, have unrestricted access to their identity documents, have freedom of movement and can declare that their employment is freely chosen.	NA	Not Applicable
<b>Criteria 3.2:</b> Children are not employed or exploited. Work by children is acceptable on family farms, under adult supervision and when not interfering with education programmes. Children are not exposed to hazardous working conditions.			
Eligibility	<p>Smallholders are aware of what defines child labour and ensure that any child labour in the farm operations is terminated at Eligibility. Awareness of child labour and commitment to no child labour includes:</p> <ol style="list-style-type: none"> <li>1. Compliance with the minimum age of workers and as defined by local, state, or national law,</li> <li>2. Not exposing children to hazardous work.</li> <li>3. Providing adult supervision of young people working on the farm.</li> <li>4. Ensuring the practice of children’s rights to education is unrestricted and respected.</li> </ol> <p>(Refer to appendix 1).</p>	<p>Based on the interview with sampled Jambongan ISH Enterprise Smallholder Declaration by members &amp; Smallholder Evaluation Form maintained by group manager, the smallholders are aware of what defines child labour and ensure that any child labour in the farm operations is terminated at Eligibility. The documented Smallholder Declaration Form signed by all smallholders on 16/6/2022 specified the commitment to no child labour that includes the following:</p> <ul style="list-style-type: none"> <li>• Compliance with the minimum age of workers and as defined by local, state, or national law,</li> <li>• Not exposing children to hazardous work.</li> <li>• Providing adult supervision of young people working on the farm.</li> <li>• Ensuring the practice of children’s rights to education is unrestricted and respected.</li> </ul>	Complied
Milestone A	<p>Group managers and smallholders implement measures to protect children as follows:</p> <ol style="list-style-type: none"> <li>1. There are no workers on smallholder farms under the age of 15 or under the minimum age defined by local, state or national law, whichever is higher.</li> <li>2. Children are only permitted to help on family farms and are not permitted to perform dangerous, hazardous or heavy work.</li> </ol>	NA	Not Applicable

	3. If young workers are employed, their work is not mentally or physically harmful and does not interfere with their schooling, if applicable.		
Milestone B	Group managers and smallholders implement measures to protect children as follows: 1. There are no workers on smallholder farms under the age of 15 or under the minimum age defined by local, state or national law, whichever is higher. 2. Children are only permitted to help on family farms and are not permitted to perform dangerous, hazardous or heavy work. 3. If young workers are employed, their work is not mentally or physically harmful and does not interfere with their schooling, if applicable.	NA	Not Applicable
<b>Criteria 3.3:</b> Workers' pay complies with minimum legal requirements, mandatory industry standards as defined by national law or collective bargaining, whichever takes priority in local regulations.			
Eligibility	Smallholders commit to pay workers according to minimum legal requirements or mandatory industry standards (Refer to appendix 1).	As per Jambongan ISH Enterprise Smallholder Declaration by members & Smallholder Evaluation Form maintained by group manager in individual members file and copied to all smallholder members. All members have signed the Smallholder Declaration Form on 16/6/2022 which include the commitment to pay workers according to minimum legal requirements or mandatory industry standards.  They also provide information on the source of labour on the farm, including family, contract and hired labour requirements as per Appendix 1.  Except for ISH 1; Lo Yaw En, all smallholder members sampled for the assessment managed their oil palm farm on their own. For ISH 1; Lo Yaw En, the field supervisor and farmers were employed with valid work agreement and paid according to Malaysia Minimum Wage Order 2022 as per copy of documents maintained in the file.	Complied



Milestone A	Workers receive payments as expected and agreed in accordance with at least the legal minimum wage rate (excluding overtime premiums) and without discrimination against vulnerable groups, including women.	NA	Not Applicable
Milestone B	Workers receive payments as expected and agreed in accordance with at least the legal minimum wage rate (excluding overtime premiums) and without discrimination against vulnerable groups including women.	NA	Not Applicable
<b>Criteria 3.4:</b> Workers understand their rights and freedom to file a complaint/grievance to group manager or relevant third parties, including RSPO.			
Eligibility	Smallholders commit to respect the rights of workers to file a complaint/grievance (Refer to appendix 1).	As per Jambongan ISH Enterprise Smallholder Declaration by members & Smallholder Evaluation Form maintained by group manager in individual members file and copied to all smallholder members. All members have signed the Smallholder Declaration Form on 16/6/2022 which include the commitment to respect the rights of workers to file a complaint/grievance. Based on interview, the members were aware of this rights.	Complied
Milestone A	Smallholders complete training on workers' rights to file a complaints/grievance and communicate to workers the means to file a complaint/grievance.	NA	Not Applicable
Milestone B	Workers are aware of and have access to an effective means for filing a complaint/grievance.	NA	Not Applicable
<b>Criteria 3.5:</b> Working conditions and facilities are safe and meet minimum legal requirements.			
Eligibility	Smallholders commit to providing safe working conditions and facilities (Refer to appendix 1).	As per Jambongan ISH Enterprise Smallholder Declaration by members & Smallholder Evaluation Form maintained by group manager in individual members file and copied to all smallholder members. All members have signed the Smallholder Declaration Form on 16/6/2022 which include the commitment to providing safe working conditions and facilities. Based on interview, the members were aware of this provision.	Complied

Milestone A	Smallholders, workers, and family members complete training and aware of health and safety risks associated with farm work, (including that of pesticide use) and how to mitigate them	NA	Not Applicable
Milestone B	Workers, including smallholder family members, have access to safe working conditions and amenities that include: <ul style="list-style-type: none"> <li>• Safe and adequate housing, where applicable,</li> <li>• Access to basic first aid supplies</li> <li>• Health and safety equipment, including minimum personal protective equipment (PPE) if appropriate for the type of work.</li> <li>• Adequate drinking water</li> <li>• Access to toilets</li> </ul>	NA	Not Applicable
<b>Criteria 3.6:</b> There is no discrimination, harassment, or abuse on the farm.			
Eligibility	Smallholders commit to no discrimination, harassment or abuse on the farm (Refer to appendix 1).	As per Jambongan ISH Enterprise Smallholder Declaration by members & Smallholder Evaluation Form maintained by group manager in individual members file and copied to all smallholder members. All members have signed the Smallholder Declaration Form on 16/6/2022 which include the commitment to no discrimination, harassment or abuse on the farm. Based on interview, the members were aware of the restriction of such acts.	Complied
Milestone A	Smallholders complete training on workplace discrimination, harassment and abuse and are aware of need for a safe workspace.	NA	Not Applicable
Milestone B	Workers freely express that they are working in a place that is free from discrimination, harassment or abuse.	NA	Not Applicable
<b>Principle 4: Protect, conserve and enhance ecosystems and the environment</b>			

Protect the environment, conserve biodiversity, enhance ecosystems and ensure sustainable management of natural resources.

**Preamble**

**High Conservation Value (HCVs) and High Carbon Stock (HCS) forests**

This Independent Smallholder Standard is pursuing the objective of the RSPO Smallholder Strategy to increase smallholder inclusion, prioritise improved practices which also benefit smallholder livelihoods, whilst also upholding the core sustainability requirements. This includes the protection of areas of HCV and HCS forests. The RSPO has developed a simplified HCV methodology for identifying, protecting and managing HCVs that provides guidance for both existing and new planting (see here).

Aligned with the new HCS requirements in the RSPO 2018 P&Cs, the RSPO, in consultation with the HCSA Steering Group, intends to develop a simplified combined HCV-HCS approach to identify and protect HCS forests. The simplified and combined HCV-HCS approach for independent smallholders will be open to public consultation and will be published no later than November 2020.

In the meantime, independent smallholders are not allowed to clear any primary forests or any areas required to protect or enhance HCVs and HCS forests, as committed by signing the Smallholder Declaration. Until the simplified combined HCV-HCS approach and tool for independent smallholders is available, new plantings will only be permitted in low risk areas. The definition and procedure for identification of low risk areas will be defined by a Smallholder No Deforestation Task Force.

**Remediation and Compensation Procedure (RaCP)**

Remediation and compensation are required for any clearance since November 2005 without prior HCV assessment (see criterion 4.2) and any clearance since November 2019 without prior HCS assessment.

The requirements as outlined in the RaCP (2015) is not fully applicable for independent smallholders. For independent smallholders, this RSPO ISH Standard is focused on developing an appropriate RaCP mechanism such as on-site remediation (with funding mechanisms to be determined) as this is contextually appropriate to the scale of independent smallholder production and enables independent smallholders to maximise positive environmental impact on-site. The requirement means that quantified liability is disclosed and assessed through a land use change analysis (LUCA) supported by the RSPO Secretariat.

**Criteria 4.1:** High Conservation Values (HCVs) on the smallholder plot or within the managed area and High Carbon Stock (HCS) forests identified after November 2019 using the simplified combined HCV-HCS approach, are managed to ensure that they are maintained and/or enhanced.

Eligibility	Smallholders commit to protect HCVs and HCS forests through the precautionary practices approach (Refer to appendix 1).	Jambongan ISH Enterprise has commit to protect HCVs and HCS forests through the precautionary practices approach on their farm. As per Sustainability Management Plan/ Procedure Manual – Internal Control System Management Plan / Procedure Jambongan ISH Enterprise – RSPO Independent Smallholder Certification with reference No: SMP-GPB-34 Rev. 00 dated 21/06/2022 stated in the section 4.2, Sustainability Management	Complied
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		<p>Procedure manual” Company’s SMPM will be the main benchmark, reference and training material of the ISH Sustainability management covering Social Management, Environmental Management, HCV and Riparian Buffer Zone”.</p> <p>Smallholders declaration form has stated on the commitment protect HCVs and HCS forests through the precautionary practices approach and signed by the members. Refer Section D. (12), “I commit to the following: Protect HCVs and HCS forests through the precautionary practices approach”.</p> <p>Currently, there are 3 members joined for Jambongan ISH Enterprise. Refer document Jambongan ISH Enterprise (RSPO Independent Smallholders Certification), Smallholder Declaration Form for:</p> <ol style="list-style-type: none"> <li>1. Mr Lo Yaw En dated 16/06/2022</li> <li>2. Mr Yazid Bin Sarif Rahman dated 16/06/2022</li> <li>3. Pn Roziah Bt Hariri dated 16/06/2022</li> </ol> <p>As per Sustainability Management Plan/ Procedure Manual – Internal Control System Management Plan / Procedure Jambongan ISH Enterprise – RSPO Independent Smallholder Certification with reference No: SMP-GPB-34 Rev. 00 dated 21/06/2022 stated in the section 3.4 Commitment to Ethical conduct in all business operations and transaction “To ensure the commitment to ethical conduct in all our business operations and transaction, all member has been briefed, given, signed a Code Of Business Conduct for ThirdParties from Genting Jambongan Oil Mill as a direct FFB supplier to the mill. The same document will be used for this ISH group in committing to ethical conduct in business operation”. Refer COC document as below:</p> <ol style="list-style-type: none"> <li>1. Mr Lo Yaw En dated 01/06/2020</li> <li>2. Mr Yazid Bin Sarif Rahman dated 01/06/2020</li> <li>3. Pn Roziah Bt Hariri dated 01/06/2020</li> </ol>	
Milestone A	<p>Smallholders complete training on and are aware of:</p> <ul style="list-style-type: none"> <li>• The importance of maintaining and conserving HCVs and HCS forests</li> </ul>	NA	Not Applicable

	<ul style="list-style-type: none"> <li>Human-wildlife conflict; and</li> <li>Rare, threatened and endangered species and important ecosystems.</li> </ul>														
Milestone B	Smallholders implement precautionary practices and manage and maintain rare, threatened and endangered species, HCVs and HCS forests, where applicable	NA	Not Applicable												
<p><b>Criteria 4.2:</b> Where the existing smallholder plot has been planted and cleared after November 2005 or is on an area identified as HCS forests after November 2019 up to the eligibility period, a RaCP process appropriate for smallholders based on Land Use Change Analysis (LUCA) will be applicable (reference preamble).</p>															
Eligibility	Smallholders provide information on all smallholder plots converted and planted with oil palm after 2005, through use of the simplified combined HCV- HCS approach for Smallholders (Refer to appendix 1).	<p>Jambongan ISH Enterprise have members with new planting post 2005. All the new members who were added to the scope will have to undergo disclosure, HCV Assessment and LUCA process. Information of planting year as below for Jambongan ISH members:</p> <table border="1"> <thead> <tr> <th>ISH members</th> <th>Planted Year</th> <th>Hectarage, Ha</th> </tr> </thead> <tbody> <tr> <td>Mr Lo Yaw En</td> <td>2017</td> <td>35.69</td> </tr> <tr> <td>Mr Yazid Bin Sarif Rahman</td> <td>2015</td> <td>12.13</td> </tr> <tr> <td>Pn Roziah Bt Hariri</td> <td>2016</td> <td>6.07</td> </tr> </tbody> </table> <p>Jambongan ISH Enterprise has provide information on all smallholder plots converted and planted with oil palm after 2005.</p> <p>Jambongan ISH Enterprise has undergo LUCA assessment. Refer Smallholder Land Use Change Analysis (LUCA) for Jambongan ISH Enterprise dated 04/04/2022 conducted by Skymap Global (M) Sdn Bhd. The assessment has come to the following results:</p> <ul style="list-style-type: none"> <li>Total area of separate landholding with non-compliant land clearing : 53.75 ha</li> </ul>	ISH members	Planted Year	Hectarage, Ha	Mr Lo Yaw En	2017	35.69	Mr Yazid Bin Sarif Rahman	2015	12.13	Pn Roziah Bt Hariri	2016	6.07	Complied
ISH members	Planted Year	Hectarage, Ha													
Mr Lo Yaw En	2017	35.69													
Mr Yazid Bin Sarif Rahman	2015	12.13													
Pn Roziah Bt Hariri	2016	6.07													

		<ul style="list-style-type: none"> <li>Total area of raw liability : 40.76 ha</li> <li>Total area of conservation liability : 6.86 ha</li> <li>Total remediation area : 0.27 ha</li> </ul> <p>The CU had submitted the LUCA report to RSPO for review and seek for advice on how to go about the remediation plan (if any). Although the plan has yet to be confirmed, based on email verification from RSPO Secretariat dated 28/04/2022, the ISH group can go for certification with or without liability status.</p> <p>Other than that, HCV assessment has been conducted. Refer Jambongan ISH Enterprise – High Conservation Value (HCV) Assessment Report by ISH Group Manager and Genting Plantation Berhad (GENP) dated 07/03/2022.</p> <p>Jambongan ISH Enterprise members with new planting post 2005 have completed the HCV disclosure and the LUCA process before they were included into the scope of certification.</p>	
Milestone A	Group members develop a plan to identify the maximum area for on-site remediation of HCVs lost since 2005 and HCS forests lost since November 2019, through a participatory process and the plan is submitted to RSPO.	NA	Not Applicable
Milestone B	An RSPO-approved plan to remediate for HCVs lost since 2005 and HCS forests lost since November 2019 is implemented.	NA	Not Applicable
<p><b>Criteria 4.3:</b> New planting of independent smallholders, since November 2019:</p> <ul style="list-style-type: none"> <li>Do not replace any HCVs</li> <li>Do not replace any HCS forests as defined by the simplified combined HCV-HCS approach</li> <li>Are not on steep slopes (more than 25 degrees or as in the National Interpretation)</li> </ul>			

• Are not on peat areas of any depth.																			
Eligibility	Smallholders provide information on all planned new plantings and commit that no new planting are on HCVs or HCS forests, on steep slopes (more than 25 degrees or as in the National Interpretation) or on peat (Refer to appendix 1).	<p>As per Jambongan ISH Enterprise Smallholder Declaration by members &amp; Smallholder Evaluation Form maintained by group manager in individual members file and copied to all smallholder members. All members have signed the Smallholder Declaration Form on 16/6/2022 which include the commitment to no new planting are on HCVs or HCS forests, on steep slopes (more than 25 degrees or as in the National Interpretation) or on peat. Based on interview, the members were aware of the restriction of such practices.</p> <p>Jambongan ISH Enterprise currently do not have members with new plantings post 2019, this was verified as per Smallholder Land Use Change Analysis (LUCA) for Jambongan ISH Enterprise dated 04/04/2022 conducted by Skymap Global (M) Sdn Bhd and High Conservation Value (HCV) Assessment Report by ISH Group Manager and Genting Plantation Berhad (GENP) dated 07/03/2022. However, there was potential of new planting in the future as per HCV Assessment Report above, section 2.0, Scope of assessment, Table 1: Details of the ISH tabulated in the table below:</p> <table border="1" data-bbox="1061 954 1861 1219"> <thead> <tr> <th>ISH members</th> <th>Total Size, Ha</th> <th>Planted Ha</th> <th>Potential New Planting in future, Ha</th> </tr> </thead> <tbody> <tr> <td>Mr Lo Yaw En</td> <td>35.69</td> <td>32.77</td> <td>0.00</td> </tr> <tr> <td>Mr Yazid Bin Sarif Rahman</td> <td>12.13</td> <td>6.50</td> <td>5.60</td> </tr> <tr> <td>Pn Roziah Bt Hariri</td> <td>6.07</td> <td>1.50</td> <td>4.50</td> </tr> </tbody> </table>	ISH members	Total Size, Ha	Planted Ha	Potential New Planting in future, Ha	Mr Lo Yaw En	35.69	32.77	0.00	Mr Yazid Bin Sarif Rahman	12.13	6.50	5.60	Pn Roziah Bt Hariri	6.07	1.50	4.50	Complied
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Pn Roziah Bt Hariri	6.07	1.50	4.50																
Milestone A	Before any land preparation commences, group members develop an integrated management plan through a participatory approach to maintain or enhance HCVs as well as HCS forests identified after November 2019, as identified by	NA	Not Applicable																

	the simplified combined HCV and HCS approach, before any land preparation commences		
Milestone B	Smallholders have an RSPO approved integrated management plan for their planned new planting and share a notice of this plan with those involved in the participatory mapping before any land preparation commences.	NA	Not Applicable
<b>Criteria 4.4:</b> Where smallholder plots exist on peat, subsidence and degradation of peat soils is minimised by use of best management practices.			
Eligibility	Group manager confirms presence of peat on existing plots within the group and smallholders on peat commit to using best management practices (BMPs), and minimizing subsidence and degradation of peat soils (Refer to appendix 1).	Jambongan ISH Enterprise currently do not have members with plots exist on peat, subsidence and degradation of peat soils as per Smallholder Land Use Change Analysis (LUCA) for Jambongan ISH Enterprise dated 04/04/2022 conducted by Skymap Global (M) Sdn Bhd and High Conservation Value (HCV) Assessment Report by ISH Group Manager and Genting Plantation Berhad (GENP) dated 07/03/2022. Therefore, this indicator is not applicable.	Not Applicable
Milestone A	Smallholders complete training on best management practices (BMPs) for peat. The group has an action plan to minimize risk of fire, to apply BMPs for plantings on peat and manage water systems in the certification unit.	NA	Not Applicable
Milestone B	Smallholders implement the group's action plan based on BMPs, including fire and water management, and monitoring of subsidence rate for existing planting on peat.	NA	Not Applicable
<b>Criteria 4.5:</b> Plots on peat are replanted only on areas with low risk of flooding or saline intrusion as demonstrated by a risk assessment.			
Eligibility	Smallholders commit to provide information on all plans for replanting and commit that replanting will only be in areas with low risk of flooding or saline intrusion (Refer to appendix 1).	Jambongan ISH Enterprise currently do not have members with plots exist on peat, subsidence and degradation of peat soils as per Smallholder Land Use Change Analysis (LUCA) for Jambongan ISH Enterprise dated 04/04/2022 conducted by Skymap Global (M) Sdn Bhd and High Conservation Value (HCV) Assessment Report by ISH Group Manager and	Complied



		Genting Plantation Berhad (GENP) dated 07/03/2022. Therefore, this indicator is not applicable.	
Milestone A	Smallholders with plots on peat complete training on identification of future risks of flooding or saline intrusion and alternate land development strategies.	NA	Not Applicable
Milestone B	Prior to replanting on peat smallholders complete a risk assessment related to flooding or saline intrusion and, where there is high risk, present a plan that includes alternate land development strategies, referencing alternative livelihood planning.	NA	Not Applicable
<b>Criteria 4.6:</b> Fire is not used on the oil palm plot for preparing land or for pest control, nor open fire for waste management on the farm.			
Eligibility	Smallholders commit to no burning for preparing land or for pest control, nor open fire for waste management. Group manager records evidence of prior burning of members joining the group (Refer to appendix 1).	<p>Jambongan ISH Enterprise has commit to no burning for preparing land or for pest control, nor open fire for waste management on their farm. As per Sustainability Management Plan/ Procedure Manual – Internal Control System Management Plan / Procedure Jambongan ISH Enterprise – RSPO Independent Smallholder Certification with reference No: SMP-GPB-34 Rev. 00 dated 21/06/2022.</p> <p>Smallholders declaration form has stated on the commitment to no burning for preparing land or for pest control, nor open fire for waste management on their farm and signed by the members. Refer Section D. (15), “No burning and preparing land or pest control”. Currently, there are 3 members joined for Jambongan ISH Enterprise. Refer document Jambongan ISH Enterprise (RSPO Independent Smallholders Certification), Smallholder Declaration Form for:</p> <ol style="list-style-type: none"> <li>1. Mr Lo Yaw En dated 16/06/2022</li> <li>2. Mr Yazid Bin Sarif Rahman dated 16/06/2022</li> <li>3. Pn Roziah Bt Hariri dated 16/06/2022</li> </ol>	Complied

		As per Sustainability Management Plan/ Procedure Manual – Internal Control System Management Plan / Procedure Jambongan ISH Enterprise – RSPO Independent Smallholder Certification with reference No: SMP-GPB-34 Rev. 00 dated 21/06/2022 stated in the section 3.4 Commitment to Ethical conduct in all business operations and transaction “To ensure the commitment to ethical conduct in all our business operations and transaction, all member has been briefed, given, signed a Code Of Business Conduct for Third Parties from Genting Jambongan Oil Mill as a direct FFB supplier to the mill. The same document will be used for this ISH group in committing to ethical conduct in business operation”.	
Milestone A	<p>There is no physical evidence of new burning (after eligibility) for land preparation for oil palm by smallholders. Smallholders complete training on and are aware of:</p> <ul style="list-style-type: none"> <li>• Alternatives to fire for land preparation and farm waste management (where appropriate possible).</li> <li>• Alternatives to fire for pest control.</li> <li>• Fire prevention and how to respond to and manage fires in their plots.</li> </ul>	NA	Not Applicable
Milestone B	Smallholders do not use fire or practice burning for land preparation, waste management or pest control on the farm. For pest control, fire may be used only in exceptional circumstances i.e. where no other effective measures exist and with prior approval of relevant authority.	NA	Not Applicable
<b>Criteria 4.7:</b> Riparian buffer zones are identified and managed to ensure they are maintained and/or enhanced.			
Eligibility	Group manager identifies riparian buffer zones within the group and smallholders commit to no new planting in riparian zones (Refer to appendix 1).	The Group manager already identified riparian buffer zones within the Jambongan ISH Enterprise as per Smallholder Land Use Change Analysis (LUCA) for Jambongan ISH Enterprise dated 04/04/2022 conducted by Skymap Global (M) Sdn Bhd and High Conservation Value (HCV) Assessment	Complied

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		<p>Report by ISH Group Manager and Genting Plantation Berhad (GENP) dated 07/03/2022.</p> <p>Smallholders declaration form has stated on the commitment to no new planting in riparian zones on their farm and signed by the members. Refer Section D. (11), "No new planting or no expansion of existing farms in primary forests, HCV areas, HCS forests, in riparian areas, or on steep slopes (more than 25 degrees or as in National Interpretation)". Currently, there are 3 members joined for Jambongan ISH Enterprise. Refer document Jambongan ISH Enterprise (RSPO Independent Smallholders Certification), Smallholder Declaration Form for:</p> <ol style="list-style-type: none"> <li>1. Mr Lo Yaw En dated 16/06/2022</li> <li>2. Mr Yazid Bin Sarif Rahman dated 16/06/2022</li> <li>3. Pn Roziah Bt Hariri dated 16/06/2022</li> </ol>	
Milestone A	Smallholders complete training on and are aware of riparian buffer zone management, and the group has an action plan to maintain and/or enhance riparian buffer zones.	NA	Not Applicable
Milestone B	Smallholders maintain and/or enhance riparian buffer zone areas.	NA	Not Applicable
<b>Criteria 4.8:</b> Pesticides are used in ways that do not endanger health of workers, family, communities or the environment.			
Eligibility	<p>Smallholders commit to phase out paraquat and pesticides categorized as WHO Class 1A or 1B and those listed by the Stockholm or Rotterdam Conventions by:</p> <ul style="list-style-type: none"> <li>• Immediately stopping purchasing of these pesticides</li> <li>• Phasing out use of remaining stock by MS A</li> <li>• Providing information for the group manager to keep record of pesticide purchase and use.</li> </ul> <p>(Refer to appendix 1)</p>	<p>Smallholders declaration form has stated on the commitment to phase out paraquat and pesticides categorized as WHO Class 1A or 1B and those listed by the Stockholm or Rotterdam Conventions on their farm and signed by the members. Refer Section D. (17), "Commit to phase out paraquat and pesticides categorized as WHO Class 1A or 1B and those listed by the Stockholm or Rotterdam Convention". Currently, there are 3 members joined for Jambongan ISH Enterprise. Refer document Jambongan ISH Enterprise (RSPO Independent Smallholders Certification), Smallholder Declaration Form for:</p>	Complied

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**Revision 13 (Apr 2022)**

		<ol style="list-style-type: none"> <li>1. Mr Lo Yaw En dated 16/06/2022</li> <li>2. Mr Yazid Bin Sarif Rahman dated 16/06/2022</li> <li>3. Pn Roziah Bt Hariri dated 16/06/2022</li> </ol>	
Milestone A	Smallholders complete training on BMPs for pesticides including pesticide usage, awareness on risks for pregnant and breastfeeding women and young workers; storage and disposal; paraquat and pesticides listed by WHO Class 1A or 1B, the Stockholm or Rotterdam Conventions (and in compliance with 3.5).	NA	Not Applicable
Milestone B	Smallholders implement BMPS for all pesticide use, including prohibiting use of pesticides by pregnant and breastfeeding women and young workers, and exclusion of paraquat and pesticides that are categorized as WHO Class 1A or 1B, or those listed by the Stockholm or Rotterdam Conventions, unless when authorized by relevant authorities for pest outbreaks.	NA	Not Applicable
<b>Criteria 4.9:</b> The group and smallholders manage pests, diseases, weeds and invasive introduced species using appropriate techniques, including but not limited to Integrated Pest Management (IPM) techniques.			
Eligibility	Not applicable	NA	Not Applicable
Milestone A	Smallholders complete training on and are aware of BMPs, including, but not limited to safe chemical use, IPM, weed and invasive species management.	NA	Not Applicable
Milestone B	The group and smallholders maximize use of IPM approaches to minimize use of pesticides and herbicides on their farm.	NA	Not Applicable
<b>Internal Control System requirements for smallholder groups.</b>			
<b>A – ICS: Group entity and group management requirements</b>			

<b>A.1 The Group demonstrates that they are legally formed.</b>			
<b>A.1.1</b>			
Eligibility	The Group has appointed a group manager	RSPO Certification program was offered by Genting Plantations Bhd's Sr Manager Operation (Sabah) (Mr Lee Kar Leong) to JIE and notified that the Jambongan Oil Mill Manager (Mr Yee Chee Fui) will be the Group Manager [ref.: letter dated 16/02/2022]. The group members agreed to the offer and this is evident through a memo dated 17/02/2022.	Complied
Milestone A	The Group has appointed a group manager	NA	Not Applicable
Milestone B	The Group has appointed a group manager	NA	Not Applicable
<b>A.1.2</b>			
Eligibility	The group manager has evidence of legal identity.	JIE is holding a Trading License [Reg. No. R45663/2022], granted on 01/03/2022 by Majlis Perbandaran Sandakan under Sabah Trading License Ordinance, 1948, Ordinance No. 16. License holder: Mr Lo Yaw En. The original document is kept by the license holder while the GM keeps the copy at GJOM's office.  Legal formation of Jambongan ISH Enterprise available as per records of company's registration license under Sabah Trade Licensing Ordinance 1948 (Ordinance # 16 1948); Trading License Registration R45663/2022; License Serial # A 433880; T # 293116	Complied
Milestone A	The group manager has evidence of legal identity.	NA	Not Applicable
Milestone B	The group manager has evidence of legal identity.	NA	Not Applicable
<b>A1.3</b>			

Eligibility	The group has membership requirements.	The members have signed an agreement dated 17/02/2022 that they agreed to be part of the Jambongan ISH Enterprise. The group membership requirements are spelt out in GPB’s Sustainability Management Procedure Manual, Internal Control System Management Plan/Procedure, Jambongan ISH Enterprise, RSPO Independent Smallholder Certification, Clause 1.2 Membership Requirement & Evaluation. Among the evaluation criteria are: <ul style="list-style-type: none"> <li>- Commitment to comply with legal requirements</li> <li>- Conform to the RSPO ISH Standard</li> <li>- Comply with the ISH group policies and terms &amp; conditions</li> <li>- Comply with the agreement (between GPB’s Marketing Palm Products (MPP) Dept. and Mill) terms and conditions</li> </ul>	Complied
Milestone A	The group has membership requirements.	NA	Not Applicable
Milestone B	The group has membership requirements.	NA	Not Applicable
<b>A.1.4</b>			
Eligibility	All members have signed and acknowledged membership requirements.	The members have signed an agreement dated 17/02/2022 that they agreed to be part of the Jambongan ISH Enterprise. The group membership requirements are spelt out in GPB’s Sustainability Management Procedure Manual [doc. No.: SMP-GPB-34, rev. 0, June 2022, Internal Control System Management Plan/Procedure, Jambongan ISH Enterprise, RSPO Independent Smallholder Certification, Clause 1.2 Membership Requirement & Evaluation.	Complied
Milestone A	All members can demonstrate understanding of membership requirements.	NA	Not Applicable
Milestone B	All members can demonstrate understanding of membership requirements.	NA	Not Applicable

<b>A.2 The Group Manager is responsible for managing the Group for certification.</b>			
<b>A.2.1</b>			
Eligibility	The group manager has planned for the implementation of the ICS.	<p>The Group Manager has addressed the plan to implement ICS in Jambongan ISH Enterprise’s Group Annual Training Programme Year 2022. Among the programmes included in the plan are:</p> <ul style="list-style-type: none"> <li>- Briefing on RSPO ISH Standard including SMPM – conducted on 16/06/2022</li> <li>- Briefing on smallholder declaration – conducted on 16/06/2022</li> <li>- GAP on harvesting</li> <li>- GAP on spraying and pesticide management</li> <li>- GAP on manuring and fertiliser management</li> <li>- GAP on OSH management</li> <li>- Water management</li> <li>- Waste management</li> <li>- Briefing on ILO’s 11 indicator</li> </ul>	Complied
Milestone A	The group manager can demonstrate compliance of the ICS by individual members.	NA	Not Applicable
Milestone B	The group manager can demonstrate compliance of the ICS by individual members.	NA	Not Applicable
<b>A.2.2</b>			
Eligibility	The group manager demonstrates understanding of the ISH Standard, group certification and related topics and has sufficient resources to manage the group.	<p>The group manager was able to demonstrate good understanding of the ISH Standard. GPB’s has also established training to group manager under Clause 2.2 in ICS Management Plan/Procedure, Jambongan. Among the trainings planned are:</p> <ul style="list-style-type: none"> <li>- Training organised by RSPO</li> </ul>	Complied

		<ul style="list-style-type: none"> <li>- Visit model of other nearby ISH groups</li> <li>- Trainings provided by GPB’s Sustainability Dept.</li> </ul> <p>Since the group manager is assigned by GBP itself and agreed by the members to manage the group, the resources such as assisting staff, financial and planning are deemed to be sufficient. Further details on business plan is described in C.1.1.</p>	
Milestone A	The group manager can demonstrate capacity to manage and operate group certification and certification requirements.	NA	Not Applicable
Milestone B	The group manager can demonstrate capacity to manage and operate group certification and certification requirements.	NA	Not Applicable
<b>A.2.3</b>			
Eligibility	A group annual training plan is available covering the RSPO Independent Smallholder Standard, group management (which includes group objectives, structure, relevant procedures and the certification process) and other topics as outlined in the ISH Standard.	<p>The Group Manager has addressed the plan to implement ICS in Jambongan ISH Enterprise’s Group Annual Training Programme Year 2022. Among the programmes included in the plan are:</p> <ul style="list-style-type: none"> <li>- Briefing on RSPO ISH Standard including SMPM – conducted on 16/06/2022</li> <li>- Briefing on smallholder declaration – conducted on 16/06/2022</li> <li>- GAP on harvesting</li> <li>- GAP on spraying and pesticide management</li> <li>- GAP on manuring and fertiliser management</li> <li>- GAP on OSH management</li> <li>- Water management</li> <li>- Waste management</li> <li>- Briefing on ILO’s 11 indicator</li> </ul>	Complied
Milestone A	The group manager implements a phased approach to ensure members have progressively attended training on the ISH	NA	Not Applicable



	Standard, group management and other topics as outlined in the ISH Standard according to the group annual training plan.		
Milestone B	All members attended training and can demonstrate understanding of the ISH Standard, group management and certification requirements including awareness on BMPs, HCV, environmental protection, social welfare of workers and business operations.	NA	Not Applicable
<b>B – ICS: Policies and management</b>			
<b>B.1 The group Internal Control System contains documented policies and procedures for operational management.</b>			
<b>B.1.1</b>			
Eligibility	A group Internal Control System is available for operational management including procedures of expulsion and sanctions for members who fail to comply, and a procedure to conduct internal audits	Addressed under Clause 1.4 Procedures of Expulsion and Sanctions for Members. Among the criteria included are: <ul style="list-style-type: none"> <li>- Fail to demonstrate continuous compliance towards RSPO requirements</li> <li>- Fail to demonstrate continuous effort towards the ISH group requirements</li> <li>- Found guilty on breaking any local or international laws</li> <li>- The process of expulsion was also described in the same Clause.</li> </ul>	Complied
Milestone A	The ICS is implemented and an internal audit is conducted for at least half of the group members and all audit findings are closed	NA	Not Applicable
Milestone B	The ICS is implemented and an annual internal audit of the group is conducted for all group members and all audit findings are resolved.	NA	Not Applicable
<b>B.1.2</b>			
Eligibility	Basic information, farm information, production data, legal documentation of group members and signed Smallholder	The GM keeps and updates the database of all its members which consist the information about names, land lot number, GPS coordinates of farms,	Complied

	Declarations are available to the group manager	area size, production data, MPOB license No., to name a few. Hardcopy of signed smallholder declaration were also kept in individual file and made available for verification.	
Milestone A	Basic information, farm information, production data, legal documentation of group members and signed Smallholder Declarations are available to the group manager	NA	Not Applicable
Milestone B	Basic information, farm information, production data, legal documentation of group members and signed Smallholder Declarations are available to the group manager	NA	Not Applicable
<b>C – ICS: Group Business planning</b>			
<b>C.1 The group has a Business Plan prepared with the participation and contributions of all group members</b>			
<b>C.1.1</b>			
Eligibility	An annual group business plan is available, which includes <ul style="list-style-type: none"> <li>• Production and income forecasting based on historical records</li> <li>• Plans for expansion</li> </ul>	Addressed under Clause 2.4 Group Business Plan The annual group business plan for JIE was shown through annual budgets projected from 2022 to 2025. Among the elements covered in the budget are: <ul style="list-style-type: none"> <li>- FFB forecast</li> <li>- Certification costs</li> <li>- Improvement cost</li> <li>- Production cost</li> <li>- Expansion plan</li> <li>- Goal of the business plan</li> </ul> The above expenses will be absorbed by GPB.	Complied
Milestone A	The group business plan is implemented and reviewed at least annually.	NA	Not Applicable

Milestone B	The group demonstrates financial stability and growth, and is able to support itself financially.	NA	Not Applicable
<b>C.2 The ICS of the group is integrated with the group's management plan.</b>			
<b>C.2.1</b>			
Eligibility	A group management plan is available which includes: <ul style="list-style-type: none"> <li>• Training/capacity building plans to improve productivity of group members.</li> <li>• An approach to strengthen links within the supply chain.</li> <li>• Plan for continuous improvement projects (i.e. on waste, soil, etc.), if any.</li> </ul>	The group management plan is incorporated in the ICS Management Plan [SMP-GPB-34] which includes the following: <ol style="list-style-type: none"> <li>1) Management and Organisation Structure</li> <li>2) Membership details and requirements</li> <li>3) Compliance with the RSPO Independent Smallholder Certification Standard</li> <li>4) Commitment to transparency</li> <li>5) Use of appropriate best practices by ISH member</li> <li>6) Trading of RSPO certified fresh fruit bunches by the group and palm trace management</li> </ol> <p>The group manager will manage the implementation of the plan and ensure the smallholder.</p>	Complied
Milestone A	The group management plan is implemented and reviewed at least annually.	NA	Not Applicable
Milestone B	The group manager demonstrates the group's compliance with this ISH Standard.	NA	Not Applicable
<b>D – ICS: Group trading system for certified volumes</b>			
<b>D.1 The group has a procedure and system in place for the tracking of FFB.</b>			
<b>D.1.1</b>			
Eligibility	Record sheets to track the annual production and sales of certified volumes, covering traceability of producers and/or	The RSPO certified FFB tracking and tracing will be based on current GPB's SMPM on traceability. The Record sheets to track the annual production and	Complied

	traders are available.	sales of certified volumes, covering traceability of producers will be captured by GPB's Lintramax System.	
Milestone A	Group manager maintains annual production records and sales of certified volumes.	NA	Not Applicable
Milestone B	Group Manager maintains annual production records and sales of certified volumes of all FFB sources.	NA	Not Applicable
<b>D.2 The group documents and implements a system for the tracking of FFB</b>			
<b>D.2.1</b>			
Eligibility	Not Applicable	NA	Not Applicable
Milestone A	The group manager maintains annual production data and sales of certified volumes through Book and Claim for the group based on actual receipts for and sales by all members	NA	Not Applicable
Milestone B	The group manager maintains annual production data and sales of certified volumes through physical or Book and Claim for the group based on actual receipts and sales for all members and 100% all certified volumes.	NA	Not Applicable
<b>D.3 The group has a procedure and system for premium distribution.</b>			
<b>D.3.1</b>			
Eligibility	The group and group manager have agreed on how the premiums should be used and the agreement is recorded and communicated to the group members. Prices, premiums, and timing of premium payment are clearly communicated and transparent to all group members. Premiums disbursed to members at all stages are recorded and the premiums are paid in a timely and convenient manner.	At the point of this audit, there is no evidence that the group and group manager have agreed on how the premiums should be used, and the agreement is recorded and communicated to the group members. Moreover, based on interview with the ISH members, they were not aware of how the premiums should be used. Thus, a non-conformity was assigned due to this lapse.	Non-compliance

Milestone A	The disbursement of premiums, including price and timing of the disbursement to group members is clearly recorded.	NA	Not Applicable
Milestone B	The disbursement of premiums, including price and timing of the disbursement to group members is clearly recorded.	NA	Not Applicable

**Appendix B: GHG Reporting Executive Summary - NA**

The GHG emissions that were produced in [year] for [mill] and supply base was calculated using the PalmGHG Calculator version 4. The assessment team had verified the data input in the PalmGHG Calculator against operations records. PalmGHG Calculation Options selected 'Full version' and 'Exclude LUC Emission' calculation option is not applied. The records verified includes:

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

The summary of the Net GHG emitted in [YEAR] for [MILL] and supply base are as following:

Emission per product	tCO <sub>2</sub> e/t Product
CPO	NA
PKO	NA

Extraction	%
OER	NA
KER	NA

Production	t/yr
FFB Process	NA
CPO Produced	NA
PKO Produced	NA

Land Use	Ha
OP Planted Area	NA
OP Planted on peat	NA
Conservation (forested)	NA
Conservation (non-forested)	NA
<b>Total</b>	NA

**Summary of Field Emission and Sink**

	Own Crop*		Group		3 <sup>rd</sup> Party		Total	
	tCO <sub>2</sub> e	tCO <sub>2</sub> e / FFB	tCO <sub>2</sub> e	tCO <sub>2</sub> e / FFB	tCO <sub>2</sub> e	tCO <sub>2</sub> e / FFB	tCO <sub>2</sub> e	tCO <sub>2</sub> e / FFB
<b>Emission</b>								
Land Conversion	NA	NA	NA	NA	NA	NA	NA	NA
CO <sub>2</sub> Emission from fertilizer	NA	NA	NA	NA	NA	NA	NA	NA
NO <sub>2</sub> Emission	NA	NA	NA	NA	NA	NA	NA	NA
Fuel Consumption	NA	NA	NA	NA	NA	NA	NA	NA
Peat Oxidation	NA	NA	NA	NA	NA	NA	NA	NA
<b>Sink</b>								
Crop Sequestration	NA	NA	NA	NA	NA	NA	NA	NA
Conservation Sequestration	NA	NA	NA	NA	NA	NA	NA	NA
<b>Total</b>	NA	NA	NA	NA	NA	NA	NA	NA

*\*Note: Includes both estates and smallholders*

**Summary of Mill Emission and Credit**

	tCO <sub>2</sub> e	tCO <sub>2</sub> e/tFFB
<b>Emission</b>		
POME	NA	NA
Fuel Consumption	NA	NA
Grid Electricity Utilization	NA	NA
<b>Credit</b>		
Export of Grid Electricity	NA	NA
Sales of PKS	NA	NA
Sales of EFB	NA	NA
<b>Total</b>	NA	NA

**Summary of Kernel Crusher Emission and Credit (if applicable)**

Emissions	tCO <sub>2</sub> e
PK from own mill	NA
PK from other source	NA
Fuel Consumptions	NA
<b>Total Crusher emissions</b>	NA

\*This mill has no kernel crusher operation.

<b>Palm Oil Mill Effluent (POME) Treatment:</b>	
Divert to Compost (%)	NA
Divert to anaerobic diversion (%)	NA

<b>POME Diverted to Anaerobic Digestion:</b>	
Divert to anaerobic pond (%)	NA
Divert to methane captured (flaring) (%)	NA
Divert to methane captured (energy generation) (%)	NA

**Appendix C: Location Map of Certification Unit and Supply bases**

Refer to Appendix D.



**Appendix D: Estate Field Map**

**Jambongan ISH Enterprise**



**RSPO P&C Public Summary Report**  
**Revision 13 (Apr 2022)**

**Appendix E: List of Smallholder Registered and/or sampled**

No	Name of farmer	Location	GPS Reference		Area Summary (Ha)		Forecasted annual FFB Production (MT)	Date of joining	Smallholder ID
			Latitude (N)	Longitude (E)	Total Certified Area	Planted Area			
1	Lo Yaw En	Jambongan Island, Beluran, Sabah	6° 43' 23.66"	117° 28' 0.73"	5.12	5.12	77	16/06/2022	01
					5.09	5.09	76		
					5.09	5.09	76		
					5.10	5.10	76		
					5.11	5.11	76		
					5.09	5.09	76		
					2.17	2.17	33		
2	Yazid Bin Sarif Rahman	Jambongan Island, Beluran, Sabah	6° 39' 34.2"	117° 29' 27.16"	6.50	6.50	30	16/06/2022	02
3	RoZIAH Binti Hariri		6° 40' 6.31"	117° 29' 2.82"	1.50	1.50	17	16/06/2022	03
<b>Total</b>					<b>40.77</b>	<b>40.77</b>	<b>537</b>		

Note: all smallholders are sampled in this audit.

## Appendix F: List of Abbreviations

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