

# Malaysian Sustainable Palm Oil (MSPO)

## PUBLIC SUMMARY REPORT

### SARAWAK OIL PALMS BERHAD (TINBARAP & LAMBIR GROUP)

#### Group Certification

<b>BR No</b>	50451272			
<b>Company Address (HQ)</b>	Sarawak Oil Palms Berhad (Tinbarap & Lambir Group) No. 124 – 126, Jln. Bendahara, 98000 Miri, Sarawak			
<b>Satellite Office Address</b>	-			
<b>Audit Date</b>	<b>Start</b>	10 February, 2026	<b>End</b>	12 February, 2026
<b>Standard</b>	MS 2530-3-2: 2022 - Oil Palm Plantations (more than 500 hectares)			
<b>Type of Certification</b>	Group Certification			
<b>Type of Assessment</b>	Surveillance Audit 3			

**Report prepared by:** S. RIDZUAN

**Peer Reviewer by:** -

**Certification decision by:** Mohd Hidhir Hamdan

## Table of Contents

SECTION 1.0 PUBLIC SUMMARY REPORT .....	3
1.0 Details of Certification Assessment.....	3
2.0 Details of Estate(s).....	3
3.0 Assessment Process .....	24
4.0 Summary of Audit Results.....	39
5.0 Audit Summary and Recommendation for Certification .....	40
6.0 Official Acknowledgement of the Assessment Findings .....	40
SECTION 2.0 AUDIT REPORT (OIL PALM PLANTATION) .....	41
1.0 Introduction .....	41
2.0 Audit Evaluation Process.....	41
3.0 Overview of non-conformities.....	260
4.0 Overview of Opportunity for Improvement (OFI).....	262
5.0 Stakeholders Consultation .....	263
6.0 Audit Information .....	264
7.0 Audit Data .....	265
8.0 Audit Cycle Plan.....	269
9.0 Attachment .....	271
10.0 Official Sign – Off.....	272

## SECTION 1.0 PUBLIC SUMMARY REPORT

### 1.0 Details of Certification Assessment

#### 1.1. Assessment information

<b>Audit Date</b>	10/2/2026 To 13/2/2026
<b>Type of Certification</b>	Group Certification
<b>Scope of Certification</b>	<i>Production of Sustainable Fresh Fruit Bunches from: 22,601.59 ha total oil palm planted area 23,900.94 ha total certified area</i>
<b>Type of Assessment</b>	Surveillance Audit 3
<b>Method of Audit</b>	Onsite Audit
<b>MSPO Standards</b>	MS 2530-3-2: 2022 - Oil Palm Plantations (more than 500 hectares)

### 2.0 Details of Estate(s)

#### 2.1 Site Information

<b>a. Management Representative</b>	
Mr Galau Melayong (Head of Sustainability & Group Manager)	
<b>b. Contact Information</b>	
<b>Telephone</b>	+6085-436969
<b>Email</b>	<a href="mailto:galau.melayong@sopb.com.my">galau.melayong@sopb.com.my</a>
<b>Website</b>	<a href="https://www.sop.com.my">https://www.sop.com.my</a>

b. Details of MPOB License			
Estate Name	License No	Scope of Activity	Expiry Date
TINBARAP 1 ESTATE	551218002000	MENJUAL & MENGALIH FFB	30/6/2026
TINBARAP 4 ESTATE	551218002000	MENJUAL & MENGALIH FFB	30/6/2026
LAMBIR 2 ESTATE	501540802000	MENJUAL & MENGALIH FFB	31/3/2026
TINBARAP 3 ESTATE (NOT SAMPLE)	551218002000	MENJUAL & MENGALIH FFB	30/6/2026
TINBARAP 5 ESTATE (NOT SAMPLE)	551218002000	MENJUAL & MENGALIH FFB	30/6/2026
TINBARAP 7/9 ESTATE (NOT SAMPLE)	551218002000	MENJUAL & MENGALIH FFB	30/6/2026
LAMBIR 1 ESTATE (NOT SAMPLE)	501540802000	MENJUAL & MENGALIH FFB	31/3/2026
TANIKU 1 ESTATE (NOT SAMPLE)	503620102000	MENJUAL & MENGALIH FFB	31/1/2027
TANIKU 2 ESTATE (NOT SAMPLE)	503620102000	MENJUAL & MENGALIH FFB	31/1/2027
c. Geographical Location of Individual/All Certified Members			
Estate Name	Site Address	GPS Coordinate	
TINBARAP 1 ESTATE	SOP Plantations (Beluru) Sdn. Bhd, Lot 2 and Lot 4 Block 26, Lot 5 and Lot 7 Block 30, Lot 31 Block 20, Puyut Land District, Beluru, Bakong Miri, Sarawak	4.1607, 114.2394	
TINBARAP 4 ESTATE	SOP Plantations (Beluru) Sdn. Bhd, Lot 2 and Lot 4 Block 26, Lot 5 and Lot 7 Block 30, Lot 31 Block 20, Puyut Land District, Beluru, Bakong Miri, Sarawak.	4.0496, 114.2770	
LAMBIR 2 ESTATE	Sarawak Oil Palms Berhad Lambir 2 Estate, KM41, Jalan Miri- Bintulu, 98000, Miri Sarawak	4.1280, 113.9802	
TINBARAP 3 ESTATE (NOT SAMPLE)	SOP Plantations (Beluru) Sdn. Bhd, Lot 2 and Lot 4 Block 26, Lot 5 and Lot 7 Block 30, Lot 31 Block 20, Puyut Land District, Beluru, Bakong Miri, Sarawak.	4.0900, 114.2502	

939C1\_AUDIT REPORT\_TINBARAP LAMBI RGROUP\_TR APPROVED\_16-03-2026\_AA3\_202608-18

Suite 56-4 Setia Avenue, Jalan Setia Prima S U13/S, Setia Alam Seksyen U13, 40170 Shah Alam, Selangor, Malaysia

All aspects of the audit are considered confidential

TINBARAP 5 ESTATE (NOT SAMPLE)	SOP Plantations (Beluru) Sdn. Bhd, Lot 2 and Lot 4 Block 26, Lot 5 and Lot 7 Block 30, Lot 31 Block 20, Puyut Land District, Beluru, Bakong Miri, Sarawak	4.0260, 114.2770
TINBARAP 7/9 ESTATE (NOT SAMPLE)	SOP Plantations (Beluru) Sdn. Bhd, Lot 2 and Lot 4 Block 26, Lot 5 and Lot 7 Block 30, Lot 31 Block 20, Puyut Land District, Beluru, Bakong Miri, Sarawak.	4.0204, 114.2228
LAMBIR 1 ESTATE (NOT SAMPLE)	Sarawak Oil Palms Berhad Lambir 1 Estate, KM41, Jalan Miri- Bintulu, 98000, Miri Sarawak	4.1280, 113.9802
TANIKU 1 ESTATE (NOT SAMPLE)	Sarawak Oil Palms Berhad Lambir 2 Estate, KM41, Jalan Miri- Bintulu, 98000, Miri Sarawak	4.4242, 114.0979
TANIKU 2 ESTATE (NOT SAMPLE)	SOP Plantations (Borneo) Sdn Bhd. Taniku 1 Estate, Lot 3934 & Lot 3984 , Mukim Lambir, Lot 2087 Mukim Baram, 98000 Miri, Sarawak	4.4242, 114.0979

**d. Hectarage Information (Ha)**

Estate Name	Mature	Immature	Planted (Mature + Immature)	HCV	Others (road, drain, etc)	Title
TINBARAP 1 ESTATE - 50451274	2,485.40	557.99	3,043.39	139.906	19.094	3,202.39
TINBARAP 4 ESTATE - 50451277	1,901.59	606.74	2,508.33	212.19	16.96	2,737.48
LAMBIR 2 ESTATE - 50450429	1,313.64	874.99	2,188.63	0	114.71	2,303.34
TINBARAP 3 ESTATE - 50451276 (NOT SAMPLE)	2,424.61	315.29	2,739.90	0.354	26.746	2,767.00
TINBARAP 5 ESTATE - 50451278 (NOT SAMPLE)	2,872.32	115.73	2,988.05	75.30	207.63	3,270.98
TINBARAP 7/9 ESTATE - 50451280 (NOT SAMPLE)	2,086.30	0	2,086.30	0	34.35	2,120.65
LAMBIR 1 ESTATE -	2,076.45	0	2,076.45	0	190.65	2,267.10

50450428 (NOT SAMPLE)						
TANIKU 1 ESTATE – 50450430 (NOT SAMPLE)	324.57	2,013.32	2,337.89	0	164.25	2,502.14
TANIKU 2 ESTATE – 50450431 (NOT SAMPLE)	511.40	2,121.25	2,632.65	0	97.21	2,729.86
<b>Total</b>	15,996.28	6,505.31	22,601.59	427.75	871.60	23,900.94

**e. Annual FFB Production (MT)**

Estate Name	Previous Year Jan – Dec 2025		Current Year Jan – Dec 2026
	Actual Production (mt)	Budget Production (mt)	Annual Budget (mt)
TINBARAP 1 ESTATE	32,588	18,745.73	20,292
TINBARAP 4 ESTATE	23,373.42	37,057	20,966
LAMBIR 2 ESTATE	30,032.56	27,758	30,898
TINBARAP 3 ESTATE (NOT SAMPLE)	22,656.79	39,171	21,293
TINBARAP 5 ESTATE (NOT SAMPLE)	36,892.16	44,240.01	37,194
TINBARAP 7/9 ESTATE (NOT SAMPLE)	30,161.61	38,387	33,556
LAMBIR 1 ESTATE (NOT SAMPLE)	59,047.25	53,985	58,151
TANIKU 1 ESTATE (NOT SAMPLE)	7,920.49	6,331	7,943

TANIKU 2 ESTATE (NOT SAMPLE)	11,716,38	8,968	17,338
<b>Total</b>	254,388.66	274,642.74	247,282

## 2.2 Certification Information

<b>MSPO Certificate</b>	<p>Certificate No: 50451272 MSPO3</p> <p>Date of Certification: 25/5/2023</p> <p>Date of Expiry: 24/5/2028</p>
-------------------------	--

## 2.1 Location Map

Map showing geographical location, with close-up of the certified entity (estates) with geographical coordinate map of appropriate scale, showing the location and external boundary of the certified area.

**Estate: TINBARAP 1 ESTATE**  
**GPS Coordinate : 4.1610, 114.2405**





Estate: TINBARAP 4 ESTATE  
GPS Coordinate : 4.0496, 114.2770



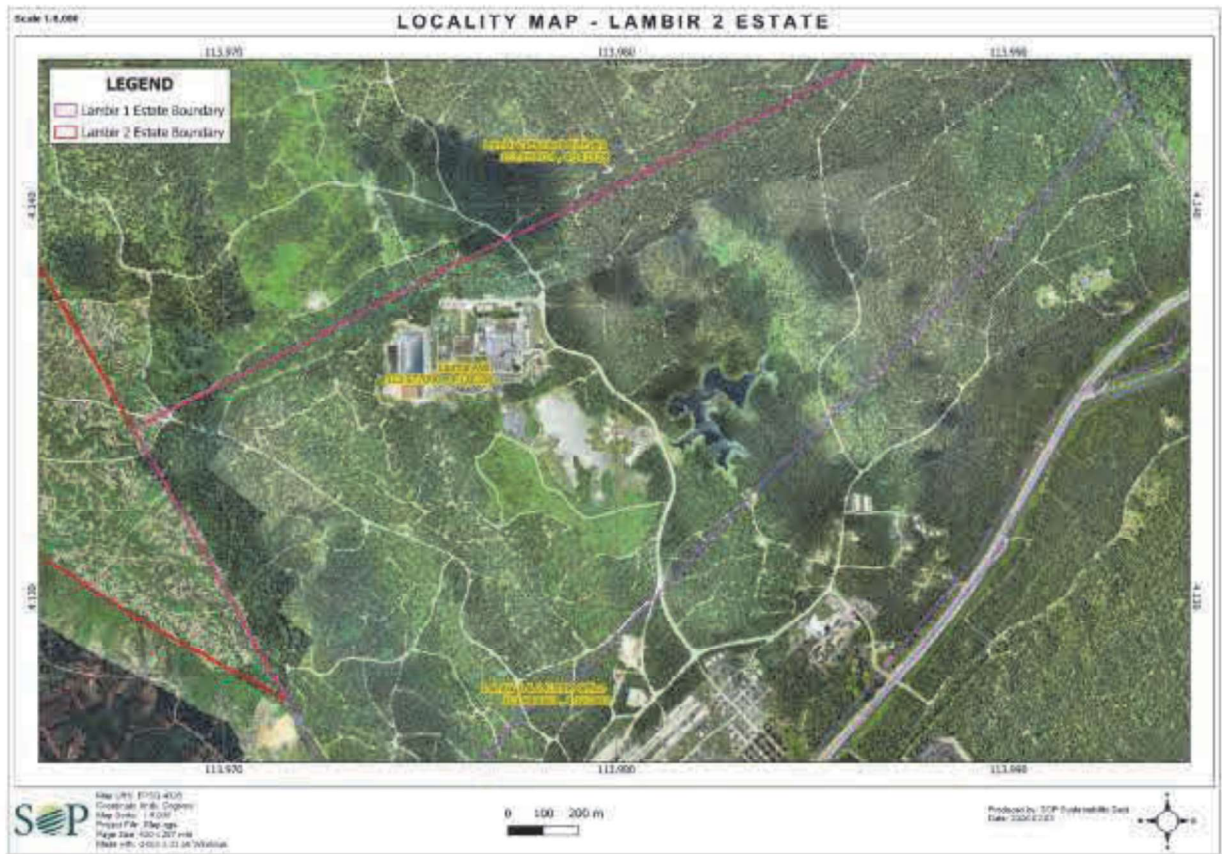


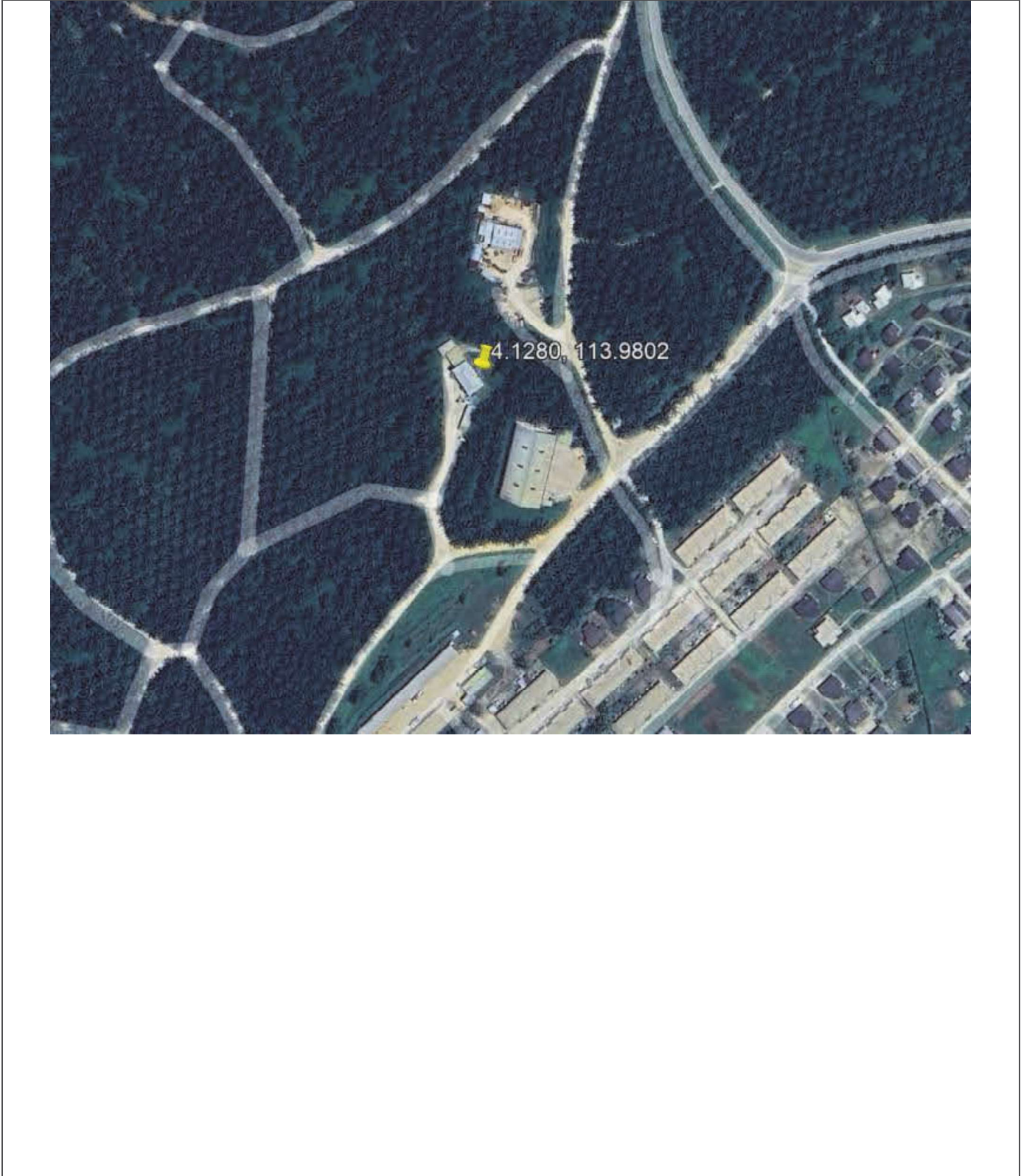
939C1\_AUDIT REPORT\_TINBARAP LAMBI RGROUP\_TR APPROVED\_16-03-2026\_AA3\_202608-18

Suite 56-4 Setia Avenue, Jalan Setia Prima S U13/S, Setia Alam Seksyen U13, 40170 Shah Alam, Selangor, Malaysia

All aspects of the audit are considered confidential

Estate: LAMBIR 2  
 GPS Coordinate : 4.1280, 113.9802





939C1\_AUDIT REPORT\_TINBARAP LAMBI RGROUP\_TR APPROVED\_16-03-2026\_AA3\_202608-18

Suite 56-4 Setia Avenue, Jalan Setia Prima S U13/S, Setia Alam Seksyen U13, 40170 Shah Alam, Selangor, Malaysia

All aspects of the audit are considered confidential

Estate: TINBARAP 3 ESTATE  
GPS Coordinate : 4.0873, 114.2209



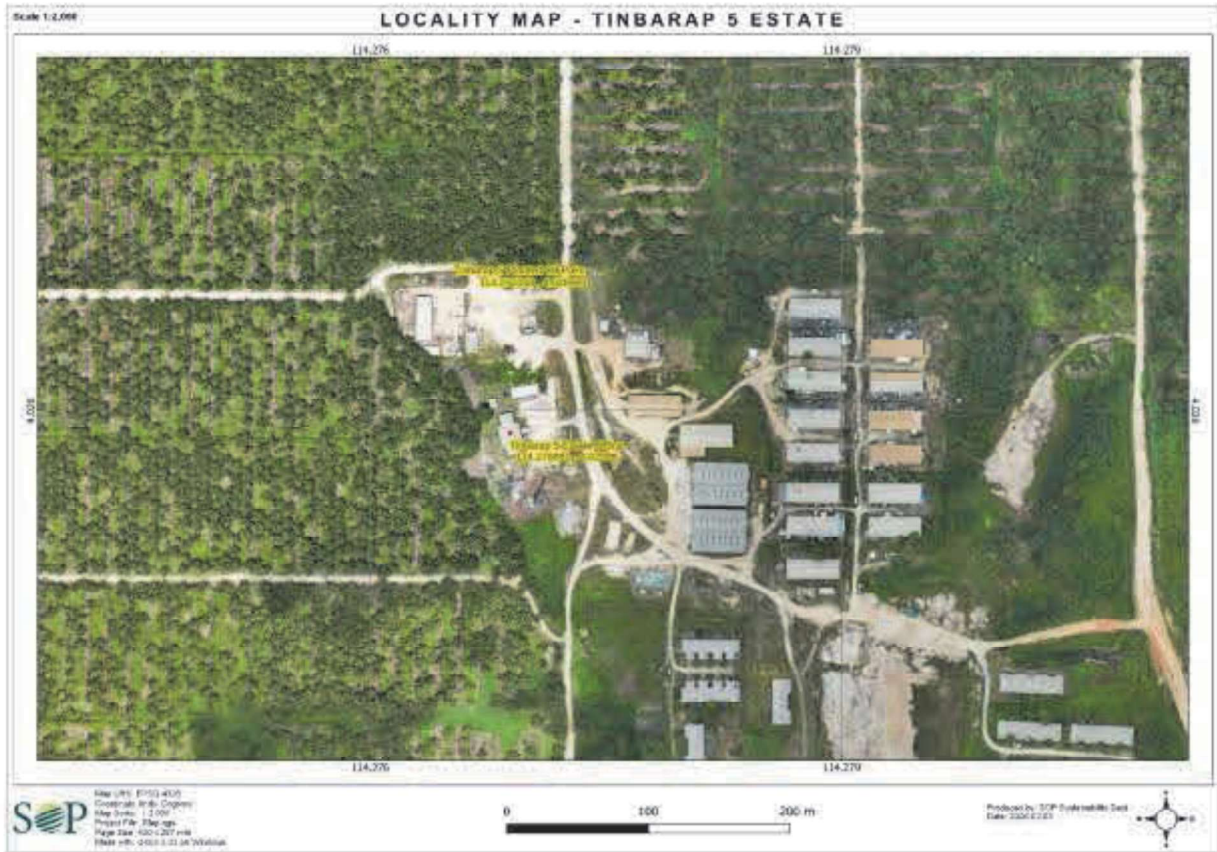
939C1\_AUDIT REPORT\_TINBARAP LAMBI RGROUP\_TR APPROVED\_16-03-2026\_AA3\_202608-18

Suite 56-4 Setia Avenue, Jalan Setia Prima S U13/S, Setia Alam Seksyen U13, 40170 Shah Alam, Selangor, Malaysia

All aspects of the audit are considered confidential



Estate: TINBARAP 5 ESTATE  
GPS Coordinate : 4.0260, 114.2770



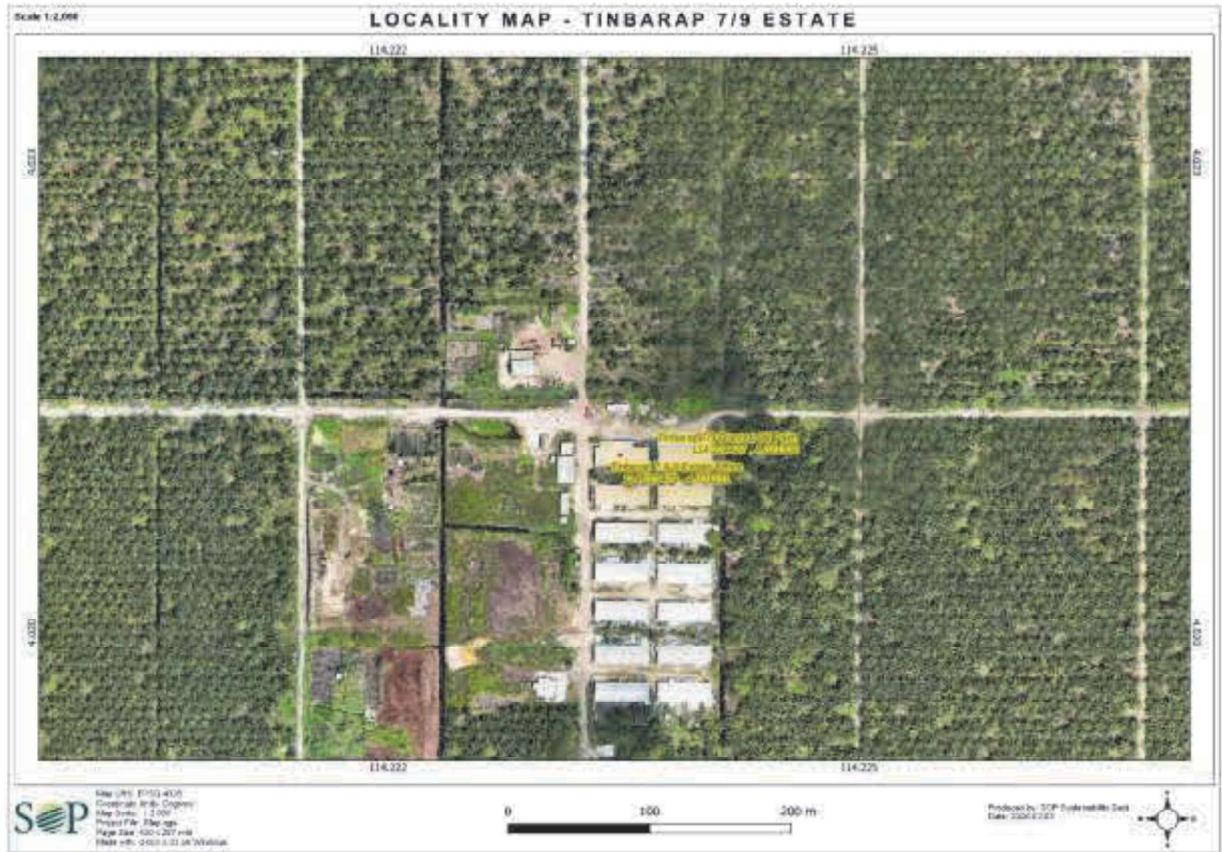
939C1\_AUDIT REPORT\_TINBARAP LAMBI RGROUP\_TR APPROVED\_16-03-2026\_AA3\_202608-18

Suite 56-4 Setia Avenue, Jalan Setia Prima S U13/S, Setia Alam Seksyen U13, 40170 Shah Alam, Selangor, Malaysia

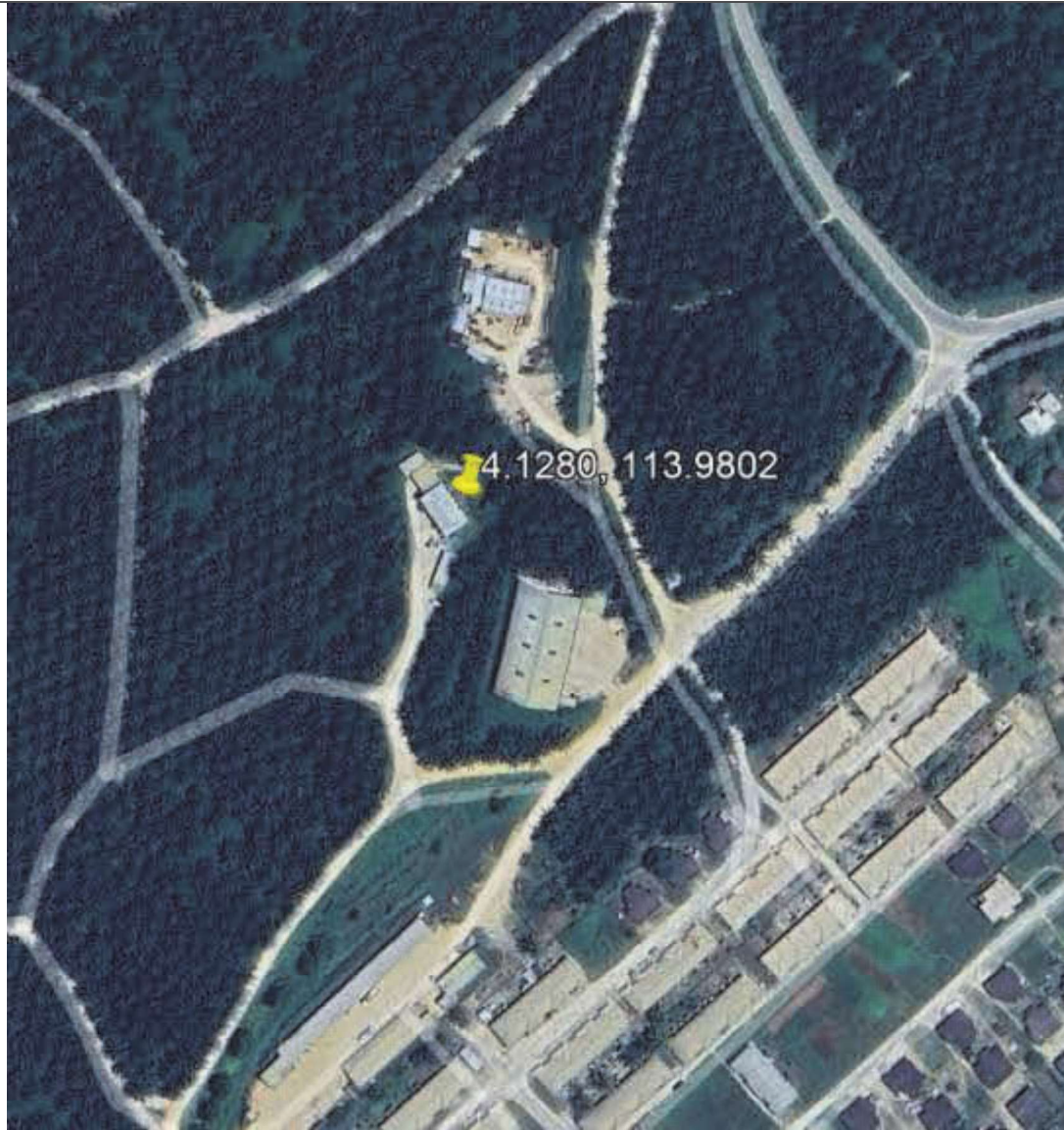
All aspects of the audit are considered confidential



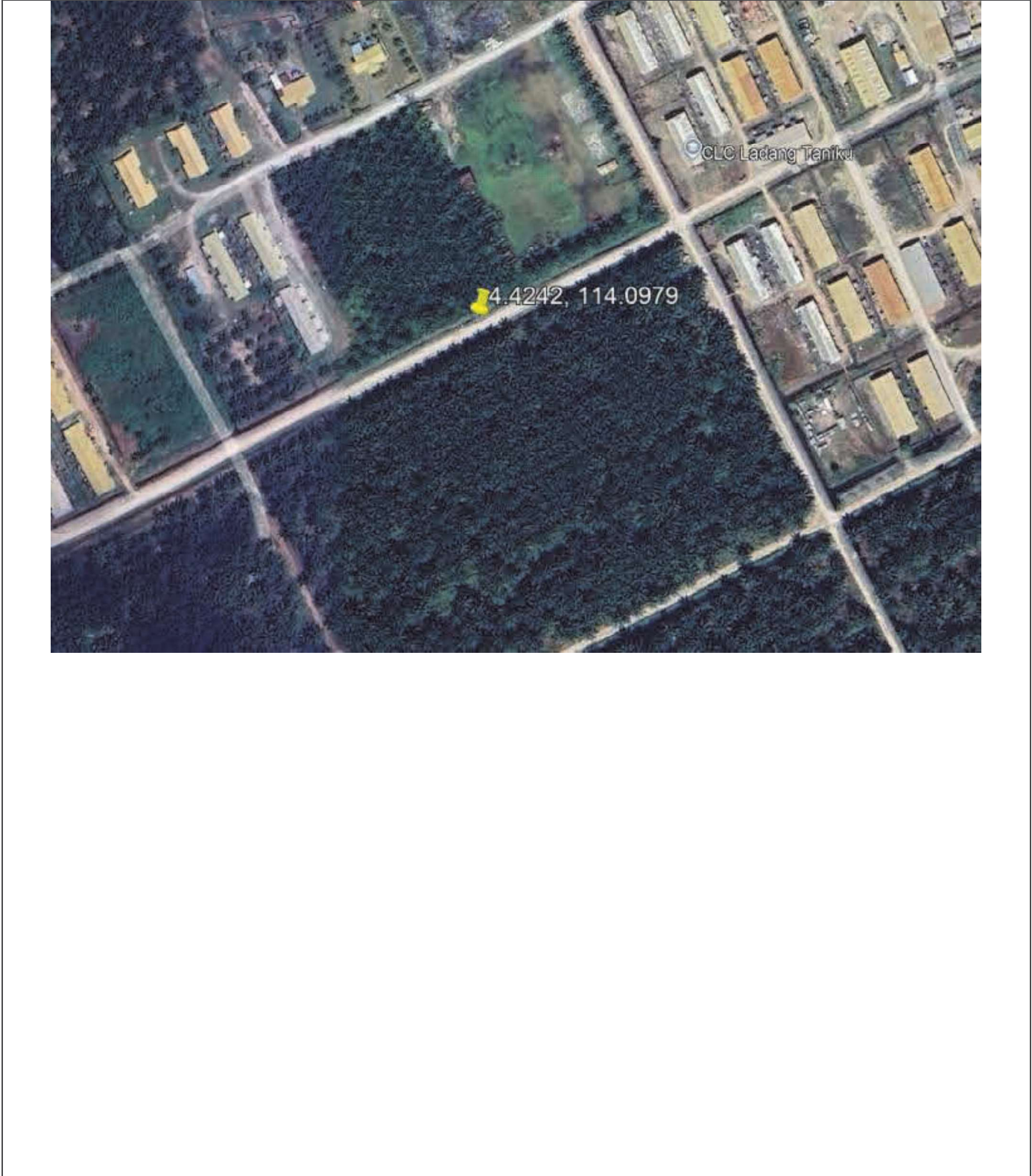
Estate: TINBARAP 7/9 ESTATES  
GPS Coordinate : 4.0204, 114.2228











Estate: TANIKU 2 ESTATE  
GPS Coordinate : 4.4242, 114.0979



### 3.0 Assessment Process

#### 3.1 Certification Body

##### 3.1.1 Audit Team Members

The qualification and competency criteria for the audit team members for this assessment as described below.

Name & Audit Role	Criteria	Description
S. RIDZUAN Lead Auditor	Education <input checked="" type="checkbox"/> Tertiary <input checked="" type="checkbox"/> Secondary	Graduated from Diploma in Planting Industry Management (DPIM) from UiTM Pahang in 1999.
	Work Experience	Started as Cadet Assistant Manager from Dynamic Plantation Sdn Bhd (IOI) in 1999. Last position in one of the GLC in 2022 as Human Resource & Admin Manager.  Join Certification Body (DQS) in 2016 as a freelancer for MSPO (inclusive MSPO SCCS) until present.  Endorsed Trainer for MSPO 2.0 under DQS
	Training	Has successfully completed 40 hours training in MS2530:2022, ISO 9001, SA 8000, IMS (14001 & 45001) lead auditor course and ISCC.
	Auditing Experience	Has experienced for more than Five (5) MSPO audit of various organization since 2016 and sustainability certification audits in ISCC since 2018.
Name & Audit Role	Criteria	Description
NOORAINIE AWANG ANAK	Education <input checked="" type="checkbox"/> Tertiary	Bachelor of Arts, Communication Studies with Combined Studies (Environment), Middlesex Polytechnic, UK (1989)

939C1\_AUDIT REPORT\_TINBARAP LAMBI RGROUP\_TR APPROVED\_16-03-2026\_AA3\_202608-18

Suite 56-4 Setia Avenue, Jalan Setia Prima S U13/S, Setia Alam Seksyen U13, 40170 Shah Alam, Selangor, Malaysia

All aspects of the audit are considered confidential

Auditor	<input checked="" type="checkbox"/> Secondary	
	Work Experience	<ol style="list-style-type: none"> <li>1. 2019 – present: Auditor for Malaysian Sustainable Palm Oil (MSPO), Global Sustainable Tourism Council (GSTC), and Peer Reviewer for Malaysian Timber Certification Scheme (MTCS)</li> <li>2. July 2016 – October 2018, with ERE Consulting Group Sdn. Bhd, as Senior Consultant on Environmental Consultation</li> <li>3. August 2014 – May 2016 with Biodiversity Unit, Group Health, Safety and Environment, PETRONAS as Biodiversity Manager.</li> <li>4. October 2012 – May 2014: Global Forestry Trade Network (GFTN) Manager, WWF-Malaysia</li> <li>5. April 1992 – September 2012: TRAFFIC Southeast Asia as Senior Programme Officer in monitoring wildlife trade</li> <li>6. December 1990 – March 1992: WWF-Malaysia as Scientific Officer, working on Sabah Conservation Strategy.</li> </ol>
	Training	<ol style="list-style-type: none"> <li>1. MSPO Lead Auditor Training (MS 2530:2022)</li> <li>2. ISO 9001:2015 Lead Auditor Training (Exemplar Global)</li> <li>3. ISO 14001:2015 &amp; ISO 45001:2018 IMS Lead Auditor Training (Exemplar Global)</li> <li>4. SA8000® Introduction and Basic Auditor Training Course, 2024</li> <li>5. Completed train the trainer course (TTT) training under HRDF.</li> </ol>
	Auditing Experience	Has been auditing under MSPO and GSTC standards since 2019.
Name & Audit Role	Criteria	Description
SARJIT SINGH  Auditor	Education  <input checked="" type="checkbox"/> Tertiary <input checked="" type="checkbox"/> Secondary	1988 - Associate Diploma - Incorporated Society of Planters (AISP) 1969 - Higher School Certificate (HSC) 1967 - Senior Cambridge/Malaysia Certificate of Education (SC/MCE)

939C1\_AUDIT REPORT\_TINBARAP LAMBI RGROUP\_TR APPROVED\_16-03-2026\_AA3\_202608-18

Suite 56-4 Setia Avenue, Jalan Setia Prima S U13/S, Setia Alam Seksyen U13, 40170 Shah Alam, Selangor, Malaysia

All aspects of the audit are considered confidential

	<p>Work Experience</p>	<p>52 years in the plantation Industry (Palm Oil Mill/Estate-Mill Admin/Estate Accounts/Estate Managerial positions)</p> <ol style="list-style-type: none"> <li>1. 1972 – 1975 - Mill Clerk / Office Administration, Supervisor Palm Oil Mill Processing</li> <li>2. 1975 – 1982 Group Mill Clerk, Storekeeper, Mill Supervisor, Estate 3<sup>rd</sup> Clerk, 2<sup>nd</sup> Clerk and Chief Clerk</li> <li>3. 1982 – Sarawak - Chief Clerk / Instructor/Accounts-Admin Officer</li> <li>4. 1983 - Trainee Assistant/Assistant Estate Manager</li> <li>5. 1989 - Senior Assistant Estate Manager (Sarawak/Peninsular)</li> <li>6. 1994 - Acting Estate Manager (N. Sembilan)</li> <li>7. 1995 - Estate Manager (N. Sembilan/Sarawak)</li> <li>8. 1<sup>st</sup> Feb '99 - Senior Estate Manager (Sarawak)</li> <li>9. 31<sup>st</sup> Jan - 2005 - Retired from AEB/I&amp;P Group</li> <li>10. 1<sup>st</sup> Nov 2005 – January 2010 - Plantation Manager in Miri, Sarawak</li> <li>11. July- December 2020 - project - CH Williams Talhar Wong &amp; Yeo – Miri. - Agronomic Consultancy on plantation- 4,856 hectares - Plantation in Liquidity</li> <li>12. 4 Feb. 2021 - Sime Darby - Appointment as freelance Planting Adviser – 2021- Sarawak</li> </ol> <p>2010 – present; Eco-Palma Enterprises – Sole proprietorship – Plantation/MSPO Consultancy</p>
	<p>Training</p>	<ol style="list-style-type: none"> <li>1. 23-27 April 2018- MSPO MS2530:2013 Lead Auditor Course – DQS Certification</li> <li>2. 13-18th August 2018 - Lead Auditor Integrated Management Systems (IMS) ISO 9001, ISO 14001 &amp; ISO 45001 Exemplar Global Certified – SIRIM STS</li> <li>3. 13 -18th August 2018 - Integrated Environment, Health &amp; Safety and Quality Lead Auditor Course – THE SYS 3 GROUP PTY LTD</li> <li>4. 13-14 November 2018 Training Course for Peer Reviewers No: 2-18 on Oil Palm Management Certification – MPOCC</li> <li>5. 10-20 January 2019 – SIRIM STS – MSPO SCCS Auditor Training</li> <li>6. March 2024 – ISO9001:2015 – Lead Auditor – SINCERA GSE CONSULTING- Certificate of Achievement – Exemplar Global</li> </ol>

		7. MSPO MS 2530:2022 – Lead Auditor Training – Certificate of Achievement – DQS Academy – dated 23 October 2024
	Auditing Experience	Auditing experience in MSPO/SCCS since 2018 with DQS, NIOSH and PSV Certification Bodies, auditing various organizations in the oil palm industry

### 3.2 Audit Plan

<b>Audit plan / Auditplan</b>	
	Version (date ) 9/1/2026 Ref. no.
Company name	Sarawak Oil Palms Berhad (Tinbarap & Lambir Group) No. 124 – 126, Jln. Bendahara, 98000 Miri, Sarawak
Satellite office address (if applicable)	Click or tap here to enter text.
Site(s)	50451274 – Tinbarap 1 Estate, SOP Plantations (Beluru) Sdn Bhd, Lot 2 and Lot 4 Block 26, Lot 5 and Lot 7 Block 30, Lot 31 Block 20, Puyut Land District, Beluru, Bakong, Miri, Sarawak  50450431 – Lambir 2 Estate Sarawak Oil Palms Berhad Lambir 2 Estate, KM41, Jalan Miri-Bintulu, 98000, Miri, Sarawak  <b>50451277 – Tinbarap 4 Estate</b> SOP Plantations (Beluru) Sdn Bhd, Lot 2 and Lot 4 Block 26, Lot 5 and Lot 7 Block 30, Lot 31 Block 20, Puyut Land District, Beluru, Bakong, Miri, Sarawak
Standard(s)	MS 2530-3-2:2022: General Principles for Oil Palm Plantations (more than 500 hectares)
Type of audit	Surveillance Audit 3
Type of certification	Group Certification
Audit team	S. RIDZUAN (SRA) – LEAD AUDITOR NOORAINIE AWANG ANAK (NAA) – CO AUDITOR 1

939C1\_AUDIT REPORT\_TINBARAP LAMBI RGROUP\_TR APPROVED\_16-03-2026\_AA3\_202608-18

Suite 56-4 Setia Avenue, Jalan Setia Prima S U13/S, Setia Alam Seksyen U13, 40170 Shah Alam, Selangor, Malaysia

All aspects of the audit are considered confidential

	SARJIT SINGH (SS) – CO AUDITOR 2
Audit scope	Production of Sustainable Fresh Fruit Bunches from:  22,601.59 ha total oil palm planted area  23,900.94 ha total certified area
Audit language	ENGLISH & BAHASA MELAYU
Audit date	10/2/2026 to 12/2/2026
Audit criteria	
	<ul style="list-style-type: none"> <li>– Requirements of the above-mentioned standard(s) /</li> <li>– Relevant statutory, regulatory and contractual requirements for the management system /</li> <li>– Process documentation of the management system developed by the client /</li> <li>– DQS Audit and certification regulations</li> </ul>

Audit objective(s)

#### Surveillance audit

- Changes to the certified client and its management system /
- Verification continuous management system implementation /
- Review of effectiveness of measures arising from the previous audit (if applicable) /
- Confirmation of fulfillment of certification requirements /
- Enquiries on aspects of certification (Complaints)
- Review of any client's statements with respect to its certified operations (e.g. promotional material, website, use of DQS logos and marks, use of the certificate)
- Customer specific requirements /
- Others / :
-

Time	Subject; process Process names as defined by client / <i>Prozessbezeichnungen des Kunden</i>	Reference	Unit; department	Participants	Auditor(s)			R*
					SRA	NAA	SS	
	<b>Day 1 (Tinbarap 1)</b>							
800-830	Opening Meeting		All	Management representative Auditors				
830 - 1200	<b>Site Visit:</b> -Workshop -Stores (Chemical, Scheduled Waste, Fertilizer) -Mixing Area (Chemical) -Linesite, Facilities (Surau, Sports etc) -Creche -Landfill (Domestic Waste, 3R etc) -Operational (Harvesting, Manuring, Weeding, Replanting, Nursery etc) -Boundary (Buffer zone, Visual Block Identification, Boundary Peg etc)	MS 2530:2022 Part 3-2	Tinbarap 1 Estate, Management Team & Sustainable Department	-Management Representative -Lead Auditor				
900 - 1200	<b>4.1 Management Commitment &amp; Responsibility</b> 4.1.1 Malaysian Sustainable Palm Oil Policy 4.1.2 New Planting 4.1.3 Existing Site Management 4.1.4 Replanting 4.1.5 Training & Competency 4.1.6 Economic & Financial Viability Plan	MS 2530:2022 Part 3-2	Tinbarap 1 Estate, Management Team & Sustainable Department	-Management Representative -Auditor 2				

900 - 1200	<b><u>4.3 COMPLIANCE WITH LEGAL &amp; OTHER REQUIREMENTS</u></b>  4.3.1 Regulatory Requirements  4.3.2 Rights to Use Land  4.3.3 Native Customary Rights	MS 2530:2022 Part 3-2	Tinbarap 1 Estate, Management Team & Sustainable Department	-Management Representative -Auditor 1				
1200- 1300	Lunch Break							
1300 - 1400	<b><u>4.1 Management Commitment &amp; Responsibility</u></b>  4.1.7 Commitment to Contribute to Local Sustainable Development  4.1.8 Complaints & Grievances Handling  4.1.9 Internal Audit  4.1.10 Management Review	MS 2530:2022 Part 3-2	Tinbarap 1 Estate, Management Team & Sustainable Department	-Management Representative -Auditor 2				
1300- 1400	<b><u>4.5 ENVIRONMENT, NATURAL RESOURCES, BIODIVERSITY &amp; ECOSYSTEM SERVICES</u></b>  4.5.1 Environmental Management  4.5.2 Efficiency of Energy Use & Use of Renewable Energy	MS 2530:2022 Part 3-2	Tinbarap 1 Estate, Management Team & Sustainable Department	-Management Representative -Auditor 1				
1300 - 1400	<b><u>4.2 TRANSPARENCY</u></b>  4.2.3 Transparent & Fair Price Dealing  4.2.4 Ethical Conduct	MS 2530:2022 Part 3-2	Tinbarap 1 Estate, Management Team & Sustainable Department	-Management Representative -Lead Auditor				
1400- 1500	<b>Stakeholder Consultation</b>	MS 2530:2022 Part 3-2	Tinbarap 1 Estate, Management Team & Sustainable Department	-Stakeholders -Lead Auditor				

939C1\_AUDIT REPORT\_TINBARAP LAMBI RGROUP\_TR APPROVED\_16-03-2026\_AA3\_202608-18

Suite 56-4 Setia Avenue, Jalan Setia Prima S U13/S, Setia Alam Seksyen U13, 40170 Shah Alam, Selangor, Malaysia

All aspects of the audit are considered confidential

1400 - 1600	<b>4.4 RESPONSIBILITY TO SOCIAL, HEALTH, SAFETY &amp; EMPLOYMENT CONDITIONS</b> 4.4.1 Social Impact Assessment (SIA) 4.4.2 Employee's Safety & Health 4.4.3 Employment Conditions 4.4.4 Living Conditions	MS 2530:2022 Part 3-2	Tinbarap 1 Estate, Management Team & Sustainable Department	-Management Representative -Auditor 2				
1400 - 1600	<b>4.5 ENVIRONMENT, NATURAL RESOURCES, BIODIVERSITY &amp; ECOSYSTEM SERVICES</b> 4.5.3 Waste Management & Disposal 4.5.4 GHG Emissions	MS 2530:2022 Part 3-2	Tinbarap 1 Estate, Management Team & Sustainable Department	-Management Representative -Auditor 1				
1600	Auditor Discussion			Lead Auditor, Auditor 1 & Auditor 2				
1630	Audit Closing	MS 2530:2022 Part 3-2	Tinbarap 1 Estate, Management Team & Sustainable Department	-Management Representative -DQS Audit Team				
1700	End of Audit							

Time	Subject; process Process names as defined by client / <i>Prozessbezeichnungen des Kunden</i>	Reference	Unit; department	Participants	Auditor(s)			R*
					SRA	NAA	SS	
	<b>Day 2 (Tinbarap 7/9)</b>							
800-830	Opening Meeting		All	Management representative Auditors				
830 - 1200	<b>Site Visit:</b> -Workshop -Stores (Chemical, Scheduled Waste, Fertilizer) -Mixing Area (Chemical) -Linesite, Facilities (Surau, Sports etc) -Creche -Landfill (Domestic Waste, 3R etc) -Operational (Harvesting, Manuring, Weeding, Replanting, Nursery etc) -Boundary (Buffer zone, Visual Block Identification, Boundary Peg etc)	MS 2530:2022 Part 3-2	Tinbarap 7/9 Estate, Management Team & Sustainable Department	-Management Representative -Lead Auditor				
900 - 1200	<b>4.1 Management Commitment &amp; Responsibility</b> 4.1.1 Malaysian Sustainable Palm Oil Policy 4.1.2 New Planting 4.1.3 Existing Site Management 4.1.4 Replanting 4.1.5 Training & Competency 4.1.6 Economic & Financial Viability Plan	MS 2530:2022 Part 3-2	Tinbarap 7/9 Estate, Management Team & Sustainable Department	-Management Representative -Auditor 2				

900 - 1200	<b><u>4.3 COMPLIANCE WITH LEGAL &amp; OTHER REQUIREMENTS</u></b>  4.3.1 Regulatory Requirements  4.3.2 Rights to Use Land  4.3.3 Native Customary Rights	MS 2530:2022 Part 3-2	Tinbarap 7/9 Estate, Management Team & Sustainable Department	-Management Representative -Auditor 1				
1200- 1300	Lunch Break							
1300 - 1400	<b><u>4.1 Management Commitment &amp; Responsibility</u></b>  4.1.7 Commitment to Contribute to Local Sustainable Development  4.1.8 Complaints & Grievances Handling  4.1.9 Internal Audit  4.1.10 Management Review	MS 2530:2022 Part 3-2	Tinbarap 7/9 Estate, Management Team & Sustainable Department	-Management Representative -Auditor 2				
1300- 1400	<b><u>4.5 ENVIRONMENT, NATURAL RESOURCES, BIODIVERSITY &amp; ECOSYSTEM SERVICES</u></b>  4.5.1 Environmental Management  4.5.2 Efficiency of Energy Use & Use of Renewable Energy	MS 2530:2022 Part 3-2	Tinbarap 7/9 Estate, Management Team & Sustainable Department	-Management Representative -Auditor 1				
1300 - 1400	<b><u>4.2 TRANSPARENCY</u></b>  4.2.3 Transparent & Fair Price Dealing  4.2.4 Ethical Conduct	MS 2530:2022 Part 3-2	Tinbarap 7/9 Estate, Management Team & Sustainable Department	-Management Representative -Lead Auditor				
1400- 1500	<b>Stakeholder Consultation</b>	MS 2530:2022 Part 3-2	Tinbarap 7/9 Estate, Management Team & Sustainable Department	-Stakeholders -Lead Auditor				

939C1\_AUDIT REPORT\_TINBARAP LAMBI RGROUP\_TR APPROVED\_16-03-2026\_AA3\_202608-18

Suite 56-4 Setia Avenue, Jalan Setia Prima S U13/S, Setia Alam Seksyen U13, 40170 Shah Alam, Selangor, Malaysia

All aspects of the audit are considered confidential

1400 - 1600	<b>4.4 RESPONSIBILITY TO SOCIAL, HEALTH, SAFETY &amp; EMPLOYMENT CONDITIONS</b> 4.4.1 Social Impact Assessment (SIA) 4.4.2 Employee's Safety & Health 4.4.3 Employment Conditions 4.4.4 Living Conditions	MS 2530:2022 Part 3-2	Tinbarap 7/9 Estate, Management Team & Sustainable Department	-Management Representative -Auditor 2				
1400 - 1600	<b>4.5 ENVIRONMENT, NATURAL RESOURCES, BIODIVERSITY &amp; ECOSYSTEM SERVICES</b> 4.5.3 Waste Management & Disposal 4.5.4 GHG Emissions	MS 2530:2022 Part 3-2	Tinbarap 7/9 Estate, Management Team & Sustainable Department	-Management Representative -Auditor 1				
1600	Auditor Discussion			Lead Auditor, Auditor 1 & Auditor 2				
1630	Audit Closing	MS 2530:2022 Part 3-2	Tinbarap 7/9 Estate, Management Team & Sustainable Department	-Management Representative -DQS Audit Team				
1700	End of Audit							

Time	Subject; process Process names as defined by client / <i>Prozessbezeichnungen des Kunden</i>	Reference	Unit; department	Participants	Auditor(s)			R*
					SRA	NAA	SS	
	<b>Day 3 (Lambir 2)</b>							
800-830	Opening Meeting		All	Management representative Auditors				
830 - 1200	<b>Site Visit:</b> -Workshop -Stores (Chemical, Scheduled Waste, Fertilizer) -Mixing Area (Chemical) -Linesite, Facilities (Surau, Sports etc) -Creche -Landfill (Domestic Waste, 3R etc) -Operational (Harvesting, Manuring, Weeding, Replanting, Nursery etc) -Boundary (Buffer zone, Visual Block Identification, Boundary Peg etc)	MS 2530:2022 Part 3-2	Lambir 2 Estate, Management Team & Sustainable Department	-Management Representative -Lead Auditor				
900 - 1200	<b>4.1 Management Commitment &amp; Responsibility</b> 4.1.1 Malaysian Sustainable Palm Oil Policy 4.1.2 New Planting 4.1.3 Existing Site Management 4.1.4 Replanting 4.1.5 Training & Competency 4.1.6 Economic & Financial Viability Plan	MS 2530:2022 Part 3-2	Lambir 2 Estate, Management Team & Sustainable Department	-Management Representative -Auditor 2				

900 - 1200	<b><u>4.3 COMPLIANCE WITH LEGAL &amp; OTHER REQUIREMENTS</u></b>  4.3.1 Regulatory Requirements  4.3.2 Rights to Use Land  4.3.3 Native Customary Rights	MS 2530:2022 Part 3-2	Lambir 2 Estate, Management Team & Sustainable Department	-Management Representative -Auditor 1				
1200- 1300	Lunch Break							
1300 - 1400	<b><u>4.1 Management Commitment &amp; Responsibility</u></b>  4.1.7 Commitment to Contribute to Local Sustainable Development  4.1.8 Complaints & Grievances Handling  4.1.9 Internal Audit  4.1.10 Management Review	MS 2530:2022 Part 3-2	Lambir 2 Estate, Management Team & Sustainable Department	-Management Representative -Auditor 2				
1300- 1400	<b><u>4.5 ENVIRONMENT, NATURAL RESOURCES, BIODIVERSITY &amp; ECOSYSTEM SERVICES</u></b>  4.5.1 Environmental Management  4.5.2 Efficiency of Energy Use & Use of Renewable Energy	MS 2530:2022 Part 3-2	Lambir 2 Estate, Management Team & Sustainable Department	-Management Representative -Auditor 1				
1300 - 1400	<b><u>4.2 TRANSPARENCY</u></b>  4.2.3 Transparent & Fair Price Dealing  4.2.4 Ethical Conduct	MS 2530:2022 Part 3-2	Lambir 2 Estate, Management Team & Sustainable Department	-Management Representative -Lead Auditor				
1400- 1500	<b>Stakeholder Consultation</b>	MS 2530:2022 Part 3-2	Lambir 2 Estate, Management Team & Sustainable Department	-Stakeholders -Lead Auditor				

939C1\_AUDIT REPORT\_TINBARAP LAMBI RGROUP\_TR APPROVED\_16-03-2026\_AA3\_202608-18

Suite 56-4 Setia Avenue, Jalan Setia Prima S U13/S, Setia Alam Seksyen U13, 40170 Shah Alam, Selangor, Malaysia

All aspects of the audit are considered confidential

1400 - 1600	<b>4.4 RESPONSIBILITY TO SOCIAL, HEALTH, SAFETY &amp; EMPLOYMENT CONDITIONS</b> 4.4.1 Social Impact Assessment (SIA) 4.4.2 Employee's Safety & Health 4.4.3 Employment Conditions 4.4.4 Living Conditions	MS 2530:2022 Part 3-2	Lambir 2 Estate, Management Team & Sustainable Department	-Management Representative -Auditor 2				
1400 - 1600	<b>4.5 ENVIRONMENT, NATURAL RESOURCES, BIODIVERSITY &amp; ECOSYSTEM SERVICES</b> 4.5.3 Waste Management & Disposal 4.5.4 GHG Emissions	MS 2530:2022 Part 3-2	Lambir 2 Estate, , Management Team & Sustainable Department	-Management Representative -Auditor 1				
1600	Auditor Discussion			Lead Auditor, Auditor 1 & Auditor 2				
1630	Audit Closing	MS 2530:2022 Part 3-2	Lambir 2 Estate, Management Team & Sustainable Department	-Management Representative -DQS Audit Team				
1700	End of Audit							

\*) Remote auditing by using ICT: yes, blended or no.

In the case of a remote audit, a risk analysis (CF33/CF34) was carried out in advance. The ICT used did not influence or hinder the effectiveness and the integrity of the auditing and the achievement of the audit objectives. The following ICT was used for the marked sessions:

### Surveillance audit

- Changes to the certified client and its management system /
- Verification continuous management system implementation /
- Review of effectiveness of measures arising from the previous audit (if applicable) /
- Confirmation of fulfillment of certification requirements /
- Enquiries on aspects of certification (Complaints)

939C1\_AUDIT REPORT\_TINBARAP LAMBI RGROUP\_TR APPROVED\_16-03-2026\_AA3\_202608-18

Suite 56-4 Setia Avenue, Jalan Setia Prima S U13/S, Setia Alam Seksyen U13, 40170 Shah Alam, Selangor, Malaysia

All aspects of the audit are considered confidential

- Review of any client's statements with respect to its certified operations (e.g. promotional material, website, use of DQS logos and marks, use of the certificate)
- Customer specific requirements /
- Others / :
- 
- Others / :
- 

\*) Remote auditing by using ICT: yes, blended or no.

### 3.3 Assessment Programme

#### 3.3.1 Assessment Programme

Estate(s)	Recertification (RC2)	AA1	AA2	AA3	AA4
	2023	2024	2025	2026	2027
TINBARAP 1 ESTATE	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
TINBARAP 4 ESTAT	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
LAMBIR 2 ESTATE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
TINBARAP 3 ESTATE	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
TINBARAP 5 ESTATE	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
TINBARAP 7/9 ESTATE	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
LAMBIR 2 ESTATE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
TANIKU 1 ESTATE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
TANIKU 2 ESTATE	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

#### 3.3.2 Previous Assessment

Type of assessment	Date of audit
Initial Audit	19/12/2017 to 21/12/2017
Surveillance Audit 1	17/10/2023 to 20/10/2023
Surveillance Audit 2	17/3/2025 to 19/3/2025
Surveillance Audit 3	10/2/2026 to 13/2/2026
Surveillance Audit 4	22/11/2021 to 25/11/2021
Recertification Audit	22/11/2022 to 25/11/2022 (2 <sup>nd</sup> Cycle)

939C1\_AUDIT REPORT\_TINBARAP LAMBI RGROUP\_TR APPROVED\_16-03-2026\_AA3\_202608-18

Suite 56-4 Setia Avenue, Jalan Setia Prima S U13/S, Setia Alam Seksyen U13, 40170 Shah Alam, Selangor, Malaysia

All aspects of the audit are considered confidential

### 3.3.3 Next assessment

<b>Date of certification</b>	25/5/2023
<b>Date of expiry</b>	24/5/2028
<b>Proposed next certification</b>	11/2/2027
<b>Next certification type</b>	Surveillance Audit 4

### 3.3.4 Information on management units to be audited in five years cycle.

Following the introduction of the MSPO 2.0 scheme, the group's estates have been restructured and renamed as the Tinbarap & Lambir Group (formerly the Galasah & Lambir Group) to comply with the Group Homogeneous requirement stipulated in the MSPO Certification Scheme Document 2023.

The Tinbarap group applied for and received MSPO approval to extend its audit date from November 2024 to March 2025, enabling the alignment of its certification cycle with the requirements of the MSPO Certification Scheme Document 2023.

As part of the restructuring carried out in 2023/2024, Tinbarap 2 was consolidated into Tinbarap 1 and Tinbarap 3, while Tinbarap 6 was merged with Tinbarap 4, Tinbarap 5, and Tinbarap 7/9. The group estates originally obtained their MSPO certification in May 2018 and are currently undergoing the Cycle 2 Surveillance Audit 2 under the Revised MSPO Standard MS2530:2022 (MS2530-3-2:2022).

The Tinbarap estates deliver their fresh fruit bunches (FFBs) to the company-owned Tinbarap Palm Oil Mill, situated within Tinbarap 5 Estate.

FFBs from Lambir and Taniku Estate are supplied to the group's Lambir Palm Oil Mill.

## 4.0 Summary of Audit Results

This audit was conducted using a sampling process to assess the effectiveness and efficiency of the management system, based on the audit trail established by the assessor. The conclusion of the audit is as follows:

### 1) Nil (0) Major Non-Conformities

### 2) One (1) Minor Non-Conformities

### 3) Two (2) Opportunities for Improvement (OFI)

All findings have been acknowledged by management, and a detailed summary is provided in this report.

### 5.0 Audit Summary and Recommendation for Certification

This report details the audit results including strengths, opportunities, and weaknesses. These results were presented to your management at the closing meeting of the audit. You can use these results to improve the effectiveness of your management system. We look forward to continuing our partnership towards sustainable business success.

In reference to MS 2530:3-2:2022, the audit team recommends to DQS:

- Issuance of the certificate
- Issuance of the certificate as soon as implementation of corrective actions has been demonstrated
- Maintenance of the certificate
- Maintenance of the certificate as soon as implementation of corrective actions has been demonstrated
- Not applicable, due to extraordinary type of report

Please remember to notify DQS about any significant change to your management system at your earliest convenience. Together we will then coordinate appropriate measures to maintain your current certification

### 6.0 Official Acknowledgement of the Assessment Findings

<b>Lead Auditor: S. RIDZUAN</b>	<b>Management Representative:</b>
<b>Date: 22/2/2026</b>	<b>Date:</b> 1/4/2026