

Sabah TLAS + Audit Report

Sabah Legality Standard Principles 1 – 4 & 7

Licensee	Rakyat Berjaya Sdn. Bhd. 197001000639 (009867-W) Contractor: Kinsasynergy Sdn. Bhd. 201701016508 (1230673-U)/Terus Jadi Sdn. Bhd. 202001008546 (1364866-H)	Reference #	GFSSBH003-419
Contact Person	Ms. Hozana Chrien Sipon (Rakyat Berjaya Lahad Datu)	Date of Report	14/08/2026
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		Approved By	Dr. Kevin Grace

Statements

Statement of Compliance				GFS 178 LVS			
Issuance Date		17 August 2026		Expiration Date		16 August 2027	

Assessment Details

Assessment Dates	10-14 August 2026
Scope of Assessment	Sabah TLAS+ P1-4: SFMLA 09/97 (FMU 20)
Species	NFM: <i>Drybalanops</i> spp. (Kapur), <i>Dipterocarp</i> spp. (Keruing), <i>Lauraceae</i> (Medang), <i>Cotylelobium</i> spp. (Resak), <i>Duabanga moluccana</i> (Magas), <i>Dysoxylum parasiticum</i> (Jarum-Jarum), <i>Shorea</i> sp. (Red Seraya, Melapi, White Seraya, Yellow Seraya), <i>Tristanopsis merguensis</i> (Pelawan-pelawan), <i>Eugenia</i> spp. (Obah), <i>Planchonia valida</i> (Putat Paya), <i>Koompassia malaccensis</i> (Impas), <i>Hopea sangal</i> (Gagil), <i>Shorea inappendiculata</i> (Selangan Batu), <i>Rubroshorea</i> sp. (Red Seraya), <i>Anthoshorea</i> sp. (White Seraya), <i>Richetia</i> sp. (Yellow Seraya), <i>Octomeles sumatrana</i> (Binuang), <i>Pentace</i> sp. (Takalis), <i>Sindora beccariana</i> (Sepetir), <i>Neolamarckia cadamba</i> (Laran), <i>Scaphium affine</i> (Kembang Semangkok), <i>Pterospermum</i> sp. (Bayor), <i>Dyera</i> sp. (Jelutong), <i>Dialium indum</i> (KerANJI), <i>Anthoshorea</i> sp. (Melapi), <i>Annonaceae</i> (Kara), <i>Vatica</i> sp. (Resak), <i>Palaquium</i> sp. (Nyatoh), <i>Anisoptera</i> sp. (Pengiran), <i>Heritiera simplicifolia</i> (Kembang), <i>Myristicaceae</i> spp (Darah-Darah), <i>Maasia</i> sp. (Mempisang), <i>Scorodocarpus</i> (Bawang-Bawang)
Lead Assessor	Teddy Quintin, (Acting Lead Auditor) Eljipy Sualim
Assessor(s)	UMS Internship: Stacy Robert
SFD Staff	ADFO Kinabatangan: Yusri Boong, PPD Kinabatangan: Vincent Bukus, Mohd Amirdzan Ambran, Jefferin Bungkolong

Objectives

- The objective of this checklist is to verify compliance with the Criteria listed in the Sabah Legality Standard as defined by Principles 1 - 4 including Principle 7 for Deforestation Free (DF) where applicable and Optional Principle 8 for CS3D dated 1 July 2026.
- Compliance is defined when all applicable criteria are observed to be compliant. A Minor Gap to any indicator does not constitute non-compliance to a criterion. A Major Gap to any applicable indicator reflects non-compliance to the criterion which shall be addressed within 2 months.
- All issues identified under this standard shall be considered appropriate to the scale and degree of forestry operations undertaken by the parties under the license agreement.

Scope of Assessment

- The scope of the evaluation is to verify compliance of Rakyat Berjaya Sdn. Bhd. with the Sustainable Forest Management License Agreement (SFMLA 09/97) for FMU 20.
- The assessment is in accordance with the terms of the agreement for the “Sabah Legality Standard Principles 1 - 4 & 7 dated 1 July 2026.
- Principle 7 Deforestation Free: ☒ Applicable ☐ Not Applicable
- Principle 8: CS3D: ☐ Included ☒ Not Included
- Site evaluation to verify and report the level of compliance by Rakyat Berjaya Sdn. Bhd. and contractors to the standard in respect to each of the criteria within this report.

Limitations of Assessment

The information presented in this report is based on documentation and other information presented by the client and observations made during the field verification under the assessment. Auditor's reporting of information presented by the client is taken as accurate unless evaluated differently through the observations made during the assessment. All information presented in the report is accurate and complete to the best knowledge of GFS.

Summary Information**Overview of Licensee:**

The Sabah Foundation (Yayasan Sabah) is a statutory body set up by the State Government in 1966, with the objectives of providing financial support for education, social welfare and equitable economic opportunities for the people of Sabah. The Stated Government allocated some one million hectares of forest concession area as its main source of income to fulfil the objectives, under a 100-year Concession Agreement. Among the main terms and conditions of the Concession Agreement, the forest area is to be managed on a sustained yield basis based on area control and operate under a coupe system.

Yayasan Sabah forms Rakyat Berjaya Sdn. Bhd. (Rakyat Berjaya) to carry out planning and implementation of forest management activities particularly timber harvesting, following the concept of sustained yield principle until the adoption of Sustainable Forest Management by the State Government in 1997. Coincidentally to the move, about 200,000 Ha of the Yayasan Sabah concession area was set aside for agroforestry management under its subsidiary company, Benta Wawasan Sdn. Bhd. (Benta Wawasan), while the remaining 800,000 Ha was for sustainable forest management.

The FMP was prepared for an area covering approximately 30,169.10 Ha for Rakyat Berjaya. List of contractors based on the FMP (Based on the Amendment Slip No. 1/2026 – However, has not been approved yet).

Logging system	Contractor	Total Cpt	Total Area (Ha)
Not applicable	Rakyat Berjaya	32	2,940.16
RIL - Tractor	Kinsasynergy Sdn. Bhd.	16	2,492.45
	Top Merchant Sdn. Bhd.	38	5,712.96
	Terus Jadi Sdn. Bhd. – Damai Wijaya Sdn. Bhd.	37	8,716.60
	Kekal Wijaya Sdn. Bhd.	22	4,554.83
RIL - Logfisher	Hormat Jadi Sdn. Bhd.	7	2,422.50
	Asiatic Heli-Logging Sdn. Bhd. – Mewah Hartamas Sdn. Bhd.	9	1,694.24
Protection	Buffer Class I	0	1,203.64
	Riparian Reserve	0	432.32
Total		161	30,169.70

Rakyat Berjaya has an agreement with the main contractors listed below.

Contractor	Validity	Remarks
Main Contractor: Kinsasynergy	Dated 04/07/2022	Purchasing all commercial logs and timber (except for logging residues and prohibited species), to be extracted by

		the Contractor from YL1/13 (7 compartments 22, 23, 25, 382, 383, 384 & 400). The agreement shall be governed and be construed in accordance with Malaysian Law.
Wawasan Maju Tawau Sdn. Bhd.	Dated 03/03/2026	To conduct RIL harvesting, transporting logs from stumping A to Stumping Luasong and shall comply with RIL Guidelines and EPD. The company responsible for SOCSO and EPF registration and contributions.
Main Contractor: Terus Jadi Sdn. Bhd.	Dated 01/09/2020	Log extraction and timber sale agreement to salvage all the commercial logs and timber (except for logging residue and prohibited species) from Block YLH2/06 and YLH3/06(2). The agreement shall be governed by and be construed in accordance with Malaysian Law.
Damai Wijaya Sdn. Bhd.	Dated 03/06/2025	Deed of Assignment between Terus Jadi and Damai Wijaya. Terus Jadi engaged the Assignor as the contractor to salvage, at the Assignor's own cost, all commercial logs and timber (except for logging residues and prohibited species) from Block YLH2/06 and YLH3/06. The agreement shall be governed by and be construed in accordance with Malaysian Law.
Main Contractor: Asiatic Heli Logging Sdn. Bhd.	Dated 12/10/2016	Document provided only one page stated the agreement between the Licensee and Main Contractor and date.
Mewah Hartamas Sdn. Bhd.	Dated 12/08/2024	Document provided only one page stated the agreement between the Licensee and Main Contractor and date. Deed of Assignment between Asiatic Heli Logging and Mewah Hartamas.

Note: All contractors shall comply with the Sabah Labour Ordinance and Malaysian Labor Law.

The previous assessment was conducted in August 2026 that resulted in 7 gap(s) and 4 observation(s) (Report #: GFSSBH 003-362).

Land use classification: Based on the FMP, Table 4-1: Forest land-use area.

Land classification	FMP Area (ha)	Current Status (ha)
Total Management Area	30,169.70	30,169.70
Production Area (NFM): RIL Logging = 23,548.80 Ha Log fisher = 4,119.10 Ha	27,667.90	27,667.90 Damai Wijaya: Cpts #: 477, 478 Area harvested: 35 Ha Volume: 5,938.68 M ³ Kinsasynergy: Cpts #: 376, 377A Area harvested: 62.50 Ha Volume: 1,257.76 M ³
Conservation Area: Steep areas = 865.84 Ha Riparian buffer areas & VJR buffer = 1,635.96 Ha	2,501.80	2,501.80

Current Operations:

Based on the AWP 2026:

Activity	Remarks
RIL Harvesting	Kinsasynergy: Block YL1/13: Cpts #: 376, 377 Damai Wijaya: Block YLH3/06(2)A: Cpts # 90, 91, 4774*Typo by the licensee, 478 Mewah Hartamas: Block YL1/2024: Cpts # 341, 351, 352, 353
CHP Preparation	YL 1/13 – Areas A & B (SDK.04/2025): Kinsasynergy: Cpts #: 21, 440, 441, 443 YL 1/2024 (SDK.01/2025): Mewah Hartamas: Cpt # S3 YL 1/13 – Areas C: Kekal Wijaya: Cpts #: 356, 362

List **current compartments** under RIL harvesting from Aug 2025-Jul 2026.

Comp #	NFM / ITP	Status	Area (ha)	Geo-location data
376	NFM	Sabah TLAS DF	117.00	NW: 564000N, 864900 E

				NE: 564000N, 865800 E SW: 562900N, 864900 E SE: 562900N, 865900 E
477	NFM	Sabah TLAS DF	315.43	NW: 554600N, 856400 E NE: 554600N, 857500 E SW: 553400N, 856400 E SE: 553400N, 857600 E
478	NFM	Sabah TLAS DF	195.55	NW: 553800N, 855600 E NE: 553800N, 856800 E SW: 552700N, 855600 E SE: 552700N, 856900 E
345	NFM	Sabah TLAS DF	295.70	NW: 555400N, 850200 E NE: 555400N, 853800 E SW: 551700N, 849300 E SE: 551500N, 854800 E
347A	NFM	Sabah TLAS DF	180.42	NW: 558000N, 849800 E NE: 558000N, 852000 E SW: 555500N, 849500 E SE: 555300N, 852500 E
349	NFM	Sabah TLAS DF	207.81	NW: 559500N, 853000 E NE: 559500N, 859000 E SW: 551500N, 853500 E SE: 552500N, 859500 E
350	NFM	Sabah TLAS DF	249.89	NW: 560500N, 852500 E NE: 560500N, 856500 E SW: 557500N, 852000 E SE: 557000N, 857000 E
91	NFM	Sabah TLAS DF	279.10	NW: 555400N, 855800 E NE: 555400N, 856900 E SW: 554100N, 855800 E SE: 554100N, 857000 E

List **AWP areas** planned for harvesting in 2026.

Comp #	NFM / ITP	Status	Area (ha)	Geo-location data
376	NFM	Sabah TLAS DF	117.00	NW: 564000N, 864900 E NE: 564000N, 865800 E SW: 562900N, 864900 E SE: 562900N, 865900 E
377A	NFM	Sabah TLAS DF	189.72	NW: 564300N, 866200 E NE: 564300N, 867100 E SW: 563300N, 866300 E SE: 563300N, 867300 E
90	NFM	Sabah TLAS DF	317.23	NW: 555500N, 857600 E NE: 555500N, 858700 E SW: 554300N, 857700 E SE: 554300N, 858800 E
91	NFM	Sabah TLAS DF	279.10	NW: 555400N, 855800 E NE: 555400N, 856900 E SW: 554100N, 855800 E SE: 554100N, 857000 E
477	NFM	Sabah TLAS DF	315.43	NW: 554600N, 856400 E NE: 554600N, 857500 E SW: 553400N, 856400 E SE: 553400N, 857600 E
478	NFM	Sabah TLAS DF	195.55	NW: 553800N, 855600 E NE: 553800N, 856800 E SW: 552700N, 855600 E SE: 552700N, 856900 E
341	NFM	Sabah TLAS DF	90.31	NW: 560300N, 856100 E

				NE: 560300N, 856800 E SW: 559400N, 856100 E SE: 559400N, 856900 E
351	NFM	Sabah TLAS DF	113.95	NW: 561500N, 856800 E NE: 561500N, 857900 E SW: 560300N, 856900 E SE: 560300N, 858000 E
352	NFM	Sabah TLAS DF	83.17	NW: 559900N, 858300 E NE: 559900N, 860000 E SW: 558500N, 858300 E SE: 558500N, 860100 E
353	NFM	Sabah TLAS DF	117.40	NW: 557800N, 859300 E NE: 557800N, 860200 E SW: 556800N, 859300 E SE: 556800N, 860300 E

Environmental context:

Forest type:

In the management area, there are 4 forest formations namely Dipterocarp and Heath Forests, Lowland Dipterocarp Forest, Ultramatic Forest and Upland Dipterocarp Forest.

Commercial species currently existing:

Drybalanops spp. Kapur), *Dipterocarp* spp. (Keruing), *Lauraceae* (Medang), *Cotylelobium* spp. (Resak), *Duabanga moluccana* (Magas), *Dysoxylum parasiticum* (Jarum-Jarum), *Shorea* sp. (Red Seraya, Melapi, White Seraya, Yellow Seraya), *Tristaniopsis merguensis* (Pelawan-pelawan), *Eugenia* spp. (Obah), *Planchonia valida* (Putat Paya), *Koompassia malaccensis* (Impas), *Hopea sangal* (Gagil), *Shorea inappendiculata* (Selangan Batu), *Rubroshorea* sp. (Red Seraya), *Anthoshorea* sp. (White Seraya), *Richetia* sp. (Yellow Seraya), *Octomeles sumatrana* (Binuang), *Pentace* sp. (Takalis), *Sindora beccariana* (Sepetir), *Neolamarckia cadamba* (Laran), *Scaphium affine* (Kembang Semangkok), *Pterospermum* sp. (Bayor), *Dyera* sp. (Jelutong), *Dialium indum* (KerANJI), *Anthoshorea* sp. (Melapi), *Annonaceae* (Karai), *Vatica* sp. (Resak), *Palaquium* sp. (Nyatoh), *Anisoptera* sp. (Pengiran), *Heritiera simplicifolia* (Kembang), *Myristicaceae* spp. (Darah-Darah), *Maasia* sp. (Mempisang), *Scorodocarpus* (Bawang-Bawang).

Specific biological values (e.g., rare or endangered species):

Mammals detected included five Protected species (under Schedule 1, Sabah Wildlife Conservation Enactment 1997) that are Bornion Elephants, Tembadau, Sun Bear, Proboscis Monkey, and Clouded Leopard, the largest carnivore species in Borneo. Other mammals like the rare and endemic species of Borneo (Yellow) Muntjac and wild cat species are found all over the surveyed area.

Environmental services (e.g., critical watersheds, wildlife habitat, peat swamp, etc.):

The entire licensed area serves as a watershed of numerous networks of river tributaries of the Kaumut River. The main Sg. Kaumut form parts of the middle Kinabatangan.

EIA Report #: The EIA for Re-logging of 1,730.32 Ha was updated to "Logging Operation of 2,508.88 Ha...." Based on the EPD letter dated 27/11/2024.

EIA - Kinsasynergy	Ref. #	Consultant
Proposed Re-logging of approximately 1,730.32 Ha within Block YL1/13 at Kuamut Forest Reserve, Kinabatangan, Sabah.	JPAS/PP/KTN/600-1/01/1/330{24}	Lakimson Sdn. Bhd.
Logging Operation of 2,508.88 Ha within Block YL1/13 at Kuamut Forest Reserve, Kinabatangan, Sabah	JPAS/ECR/KTN/900-1/01/1/1(7)	Ekohandal Sdn. Bhd.

EIA – Tetap Jadi	Ref. #	Consultant
Logging Operation of 2,508.88 Ha withing Block YL1/13 at Kuamut Forest Reserve, Kinabatangan, Sabah	JPAS/PP/KTN/600-1/01/1/330{24}	Ekohandal Sdn. Bhd.

Social Context:

Social assessment SBS / SIA / EIA summary:

Based on the FMP, there is no human settlement within or associated with the management area. Several villages located at a distance of about 25 KM from the management area, thus are not impacted by operations.

Identified communities that are dependent on the FMU:

None

Land claims, disputes & communication system:

None

Community Forestry Projects:

None

Itinerary & Mandays: 10-14 Aug 2026 / FMU 20: Rakyat Berjaya Sdn. Bhd. / Kinabatangan District

Date	Activity	GFS Staff	Mandays
10 August 2026 Monday	Travel to Tawau and overnight. Opening meeting at Rakyat Berjaya Office Tawau. Document review.	Teddy Quintin, Eljipy Sualim, Stacy Robert	3
11 August 2026 Tuesday	Travel to campsite. Field assessment to Damai Wijaya operation areas: Compartment 477, (RIL harvesting), Compartment 94 PSP plot, licensed boundary, Compartment 94 protected area (riparian reserve), stumping, dumping pit, workers quarters, diesel depot, stores and workshop. Document review. Overnight at campsite.	Teddy Quintin, Eljipy Sualim, Stacy Robert	3
12 August 2026 Wednesday	Field assessment to Kinsasynergy operation areas: Compartment 376 (RIL harvesting), Compartment 377 protected area (riparian reserve), licensed boundary, stumping, dumping pit, workers quarters, diesel depot, stores and workshop. Document review. Overnight at Tawau.	Teddy Quintin, Eljipy Sualim, Stacy Robert	3
13 August 2026 Thursday	Document review at Rakyat Berjaya Office Tawau. Compiling report. Overnight at Tawau.	Teddy Quintin, Eljipy Sualim, Stacy Robert	3
14 August 2026 Friday	Closing meeting at Rakyat Berjaya Office Tawau. Travel back to home base.	Teddy Quintin, Eljipy Sualim, Stacy Robert	3
15-16 August 2026	Reporting/Administration: GFSSBH003-419	Dr. Kevin Grace, Teddy Quintin	2
Total			17

Highlights of Assessment

(Major Gaps = 0; Minor Gaps = 7; Observations = 3)

Rakyat Berjaya Sdn. Bhd. has complied with the Sabah TLAS+ requirements (FDS TLAS-006) as no non-compliance was identified during the assessment on 10-14 August 2026.

Summary of status of operations by **Principle**:

Principle 1. Right to Harvest

Rakyat Berjaya demonstrated compliance with the license requirements, required management planning, and submission of documents and reports such as the EIA monitoring reports to the relevant authorities.

August 2026: Observation 001-2026 – Checklist 1.3.1

The FMP Amendment Slip has not been approved yet by the SFD.

August 2026: Gap 001/2026 (minor) – Checklist 1.3.2.7

The FMP does not adequately define sustainability through a moratorium of harvesting following the 9-year harvest period including monitoring of damage and residual stand growth to define sustainability in

Highlights of Assessment

accordance with the SFMLA conditions.

August 2026: Observation 002-2026 – Checklist 1.3.2.13

The FFMP is pending approval from the SFD.

August 2026: Gap 002/2026 (minor) – Checklist 1.5.3

Rakyat Berjaya did not demonstrate compliance regarding implementation activities as stipulated in the SFD letter regarding Compliance Report 2025.

August 2026: Observation 003-2026 – Checklist 1.6.1

The CHP contractor license is pending approval from the SFD.

Principle 2. Forest Operations

Rakyat Berjaya and contractors demonstrated compliance with the RIL logging operations, log transportation, licensed area security, license boundary maintenance, and protecting riparian reserves and steep areas. However, contractors have not demonstrated compliance under workers.

August 2026: Gap 003/2026 (minor) – Checklist 2.2.3, 2.2.7

Inconsistent in indicating Sabah TLAS status and QR code for Geo-location in the Removal Pss and e-Removal Pass by the SFD.

August 2026: Gap 004/2026 (minor) – Checklist 2.2.4

The Property Hammer Mark for Compartments 477 & 478 were expired.

August 2026: Observation 002-2026 – Checklist 2.3.5

The FFMP is pending approval from the SFD.

August 2026: Gap 005/2026 (minor) – Checklist 2.4.1, 2.4.2

Work permit renewal process was not provided, basic salary for two workers were not within the basic salary set by Sabah Labor Ordinance and Malaysia Labor Law for workers under Wawasan Maju Tawau and COI for workers under Damai Wijaya has expired.

August 2026: Gap 006/2026 (minor) – Checklist 2.4.5

No work safety training for harvesting operation was conducted for workers.

August 2026: Gap 007/2026 (minor) – Checklist 2.4.8

Workers that have employment agreement were not registered and contributed under SOCSO and EPF from Oct 2025 to Jun 2026.

Principle 3. Statutory Charges

Contractors paid the licensing fees and other charges to SFD. Records of royalty payments are maintained.

Principle 4. Other User Rights

There is no human settlement located within the project area and there are no village associated to the Zone of Impact of the licensed area.

Principle 7. Deforestation Free

Rakyat Berjaya demonstrated compliance regarding certificate and deforestation free status of the area. However, Geo-location of the harvest area/compartment was not documented in the e-Removal Passes.

Principle 8. In Accordance with the EU Corporate Sustainability Due Diligence Directive (CS3D) (Optional)

Not applicable

Summary Results:

(Major gap = 0, Minor gap = 7, Observation = 3)

Gap raised against indicators & criteria during the August 2026 assessment.

GAP	Type	Checklist	Status	Description
001/2026	minor	1.3.2.7	New	August 2026: The FMP does not adequately define sustainability through a moratorium of harvesting following the 9-year harvest period including monitoring of damage and residual stand growth to define sustainability in accordance with the SFMLA conditions.
002/2026	minor	1.5.3	New	August 2026: Rakyat Berjaya did not demonstrate compliance regarding implementation activities as stipulated in the SFD letter regarding Compliance Report 2025.
003/2026	minor	2.2.3, 2.2.7	New	August 2026: Inconsistent in indicating Sabah TLAS status and QR code for Geo-location in the Removal Pass and e-Removal Pass by the SFD.
004/2026	minor	2.2.4	New	August 2026: The Property Hammer Mark for Compartments 477 & 478 were expired.
005/2026	minor	2.4.1, 2.4.2	New	August 2026: Work permit renewal process was not provided, basic salary for two workers were not within the basic salary set by Sabah Labor Ordinance and Malaysia Labor Law for workers under Wawasan Maju Tawau and COI for workers under Damai Wijaya has expired.
006/2026	minor	2.4.5	New	August 2026: No work safety training for harvesting operation was conducted for workers.
007/2026	minor	2.4.8	New	August 2026: Workers that have employment agreement were not registered and contributed under SOCSO and EPF from oct 2025 to Jun 2026.

Observation raised against indicators & criteria during the August 2026 assessment.

Obs #	Checklist	Description
001-2026	1.3.1	August 2026: The FMP Amendment Slip has not been approved yet by the SFD.
002-2026	1.3.2.13, 2.3.5	August 2026: The FFMP is pending approval from the SFD.
003-2026	1.6.1	August 2026: The CHP contractor license is expired.

Highlights of Close Out Visit (if applicable)	Dates	-
Not applicable		

Recommendations

Rakyat Berjaya Sdn. Bhd. has demonstrated compliance with the Sabah TLAS+ Principles 1-4 & 7 requirements (FDS TLAS-006) for its designated area as no non-compliance was identified and is recommended to receive a GFS Statement of Compliance or Sabah Timber Legality Assurance System Compliance Certificate+ (Sabah TLAS+ CC) from SFD.

Gap(s)/Observation(s) identified in this assessment should be addressed before the next surveillance visit. Action required to close the gap(s)/observation(s) include:

Gap 001/2026 (minor) – Checklist 1.3.2.7: The FMP needs to adequately define sustainability through a moratorium of harvesting following the 9-year harvest period including monitoring of residual stand growth to define sustainability in accordance with the SFMLA conditions.

Gap 002/2026 (minor) – Checklist 1.5.3: Rakyat Berjaya should demonstrate compliance regarding implemented activities as stipulated in the SFD letter for CR 2025.

Gap 003/2026 (minor) – Checklist 2.2.3, 2.2.7: SFD should stamp Sabah TLAS CC status and include QR code for Geo-location in the Removal Pass or e-Removal Pass.

Gap 004/2026 (minor) – Checklist 2.2.4: The SFD and Rakyat Berjaya should ensure Property Hammer Mark is renewed and valid.

Gap 005/2026 (minor) – Checklist 2.4.1, 2.4.1: Rakyat Berjaya shall ensure contractors comply with statutory requirements regarding work permit, basic salary for foreign workers as stipulated based on statutory requirements and submits the COI renewal in due time for workers under Damai Wijaya.

Gap 006/2026 (minor) – Checklist 2.4.5: Work safety training for harvesting operation should be conducted for all workers annually and when there are new recruitments.

Gap 007/2026 (minor) – Checklist 2.4.8: Rakyat Berjaya shall ensure contractors comply with statutory requirements regarding SOCSO/EPF registration and monthly contributions for all workers.

Observation 001-2026 - Checklist 1.3.1: SFD should ensure the FMP Amendment slip is updated with the current status and approve it.

Observation 002-2026 – Checklist 1.3.2.13, 2.3.5: SFD should expedite the FFMP approval process.

Observation 003-2026 - Checklist 1.6.1: Rakyat Berjaya should ensure that the CHP contractor submits the CHP renewal in due time and not a day before the expiry date.

The next annual surveillance audit will be scheduled for **August 2027**.

End of Summary Report