

Special Terms and Conditions of Business for RSPO Certification and other RSPO-related Services carried out by TÜV Rheinland Malaysia Sdn Bhd

1. Scope of Services

- 1.1 The following terms and conditions apply to the agreed services pertaining to the latest version Roundtable on Sustainable Palm Oil (“**RSPO**”) certification system documents, including:
- a) RSPO P&C Certification System for Principles & Criteria and RSPO Independent Smallholders Standard;
 - b) RSPO Supply Chain Certification;
 - c) Assessment of Compliance with RSPO New Planting Procedures;
 - d) Assessment of Compliance with RSPO Rules for Multiple Management Unit according to Section 5.5. of the RSPO Certification Systems; and
 - e) Any information, deliveries and similar services pertaining to RSPO as well as ancillary services and other secondary obligations provided within the scope of contract performance established under the written agreement/ contract entered into between the parties (“**Agreement**”), if applicable.

All terms and conditions herein shall be read in conjunction with the Agreement (if applicable). All references to ‘the contract’ and ‘this contract’ herein shall encompass both these terms and conditions and the Agreement (if applicable), and the application of these terms and conditions to the Agreement shall be strictly observed. In the event of any conflict between the terms and conditions outlined herein and those of the Agreement, these terms and conditions shall prevail.

- 1.2 The client’s Terms and Conditions of Business, including the client’s Terms and Conditions of Purchasing, if any, shall not apply and shall hereby be expressly excluded. No contractual terms and conditions of the client shall form part of the contract even if TÜV Rheinland Malaysia Sdn Bhd does not explicitly object to them.
- 1.3 The following terms and conditions apply to agreed services including consultancy about TÜV Rheinland Malaysia Sdn Bhd RSPO related services, information, deliveries and similar services as well as ancillary services and other secondary obligations provided within the scope of contract performance.

2. Quotations

Unless otherwise agreed, all quotations submitted by TÜV Rheinland Malaysia Sdn Bhd or affiliate office shall be subject to change without notice.

3. Coming into effect and duration of contracts

- 3.1 The contract shall come into effect for the agreed term upon the written acceptance (by the client) of the quotation letter of TÜV Rheinland Malaysia Sdn Bhd or upon the signing of a separate contractual document by both contracting parties (Agreement). If the client instructs TÜV Rheinland Malaysia Sdn Bhd without

receiving a prior quotation letter from TÜV Rheinland Malaysia Sdn Bhd or without separate contractual document signed by both contracting parties (Agreement), TÜV Rheinland Malaysia Sdn Bhd is – in its sole discretion – entitled to accept the order by giving written notice of such acceptance (of the order), which may be transmitted physically or electronically, such as via email. No performance of the services shall occur until the written notice of such acceptance as aforementioned has been received by the client.

- 3.2 The contract term starts upon the coming into effect of the contract in accordance with Article 3.1 above and shall continue for the term agreed in the contract.
- 3.3 If the contract provides for an extension of the contract term, the contract term will be extended by the term provided for in the contract unless terminated in writing by either party with a six-week notice to the end of the contractual term.
- 3.4 Any extension of the contract term shall be made in writing and signed by all parties involved. This written agreement shall outline the new term duration, any modified terms or conditions, and shall be executed without exception for any reasons. Verbal agreements or informal communications shall not be considered valid for extending the contract term.

4. Services Condition

- 4.1 TÜV Rheinland Malaysia Sdn Bhd is part of the TÜV Rheinland Group, a leading assessor and certifier of systems and products of manufacturers and service providers as per national and international standards for which it has been accredited, approved or recognized (“**accredited certifications**”) or as per national and international standards for which it does not hold accreditation (“**standard certifications**”) and also provides its own third-party certification services (“**in-house certifications**”).
- 4.2 The agreed services shall be provided in line with the generally accepted rules of technology and in compliance with the regulations applicable at the time of contract conclusion. Unless otherwise agreed in writing or unless a certain approach is compulsory on the basis of mandatory regulations, TÜV Rheinland Malaysia Sdn Bhd shall also be authorized, at its reasonable discretion, to make its own decision concerning the method and type of assessment.
- 4.3 In accordance with the contractual agreement between PT TÜV Rheinland Indonesia (as the sole certification body accredited within the TÜV Rheinland Group for conducting RSPO certification audits and other RSPO-related services) and TÜV Rheinland Malaysia Sdn Bhd, TÜV Rheinland Malaysia Sdn Bhd is an authorized entity designated by PT TÜV Rheinland Indonesia to deliver the agreed-upon services, specifically comprising: (1) Drafting/ generate proposals for the specified certification service; (2) Executing contracts with clients for the provision of the

- agreed services; and (3) Conducting/ managing audits independently.
- 4.4 In the event of contract termination, PT TÜV Rheinland Indonesia reserves the right to assume and uphold the contractual agreements/ relationships established between TÜV Rheinland Malaysia Sdn Bhd and the client outlined in this contract. Any further stipulations related to the foregoing shall be governed by the contract executed between PT TÜV Rheinland Indonesia and TÜV Rheinland Malaysia Sdn Bhd.
- 4.5 TÜV Rheinland Malaysia Sdn Bhd carries out accredited RSPO certification or other RSPO-related services as per the standard or RSPO requirements agreed in the contract and/ or the rules and regulations referred to therein, including the generally applicable accreditation standards pertaining to the specific certification standard, the certification standards or requirements for compliance plus all relevant application guidelines and the accreditation requirements defined by the competent accreditation body. Should the audit reveal that a higher number of auditor days will be necessary to comply with the accreditation requirements, the client shall bear any additional costs incurred thereby, with the exception being instances where TÜV Rheinland Malaysia Sdn Bhd is directly accountable for such additional costs and expenses.
- 4.6 If a certification audit is completed with a positive result, the audit team shall prepare and submit a full report to the RSPO Certification decision team (consist of Technical Reviewer and Peer Reviewer) with recommendation for certification. Upon approval of certification by the RSPO Certification Decision team, the appropriate certificate will be issued. as set forth in Article 3 of these Terms and Conditions of Business for RSPO Certification and other RSPO-related Services.
- 4.7 No certificate will be issued to non-certified managements units owned by the parent organization of the client that have undergone compliance assessments to the RSPO Rules for Multiple Management Unit or RSPO New Planting Procedures. For clients found to be in compliance with the RSPO New Plantings Procedures, a written confirmation of compliance with the RSPO New Planting Procedures shall be issued by TÜV Rheinland Malaysia Sdn Bhd.
- 4.8 In accordance with Section 5.5 of the RSPO Certification Systems, TÜV Rheinland Malaysia Sdn Bhd is entitled to conduct compliance assessments of uncertified management units and/ or holdings managed by parent organizations having multi management units and or majority holding in and/ or management control of more than one autonomous company growing oil palm plantation to the RSPO Rules for Multiple Management Unit or relevant palm oil mill or palm oil derivative product manufacture, irrespective of whether the uncertified management unit has entered into a contract for certification with TÜV Rheinland Malaysia Sdn Bhd.
- 4.9 The client shall be entitled to object to the audit process of TÜV Rheinland Malaysia Sdn Bhd in the event that the client believes that audit process is not being carried out in accordance with the relevant RSPO requirements. Where there is no resolution to the objection raised, the client is entitled to raise a complaint to the RSPO Certification Complaints Committee.
- 4.10 The client shall further be entitled to the appointment of certain auditors or technical experts to the audit team, provided the client has and submits good reasons for objection. The client's approval shall be obtained before auditors who are not permanently employed with TÜV Rheinland Group (external auditors) are appointed to and used in the audit team. Approval shall be deemed granted if the client has not objected to the use of external auditors within one week of being notified of the external auditor's appointment to the audit team.
- 4.11 If required by the RSPO Body, the RSPO Certification Systems or RSPO accreditation body, TÜV Rheinland Malaysia Sdn Bhd shall be entitled to admit witness auditors or observers from the RSPO or accreditation body.
- 4.12 In cases of appeals against the certification decision or compliance assessment made by TÜV Rheinland Malaysia Sdn Bhd, the Steering Committee or an arbitration committee may be called in with the client's approval.
- 5. Performance periods/ dates**
- 5.1. The contractually agreed periods and dates of performance are based on estimates of the work involved which are prepared in line with the details provided by the client. They shall only be binding if confirmed as binding by TÜV Rheinland Malaysia Sdn Bhd in writing.
- 5.2. If binding periods of performance have been agreed, these periods shall not commence until the client has submitted all required documents to TÜV Rheinland Malaysia Sdn Bhd. This also applies, even without express approval by the client, to all extensions of agreed dates for performance not caused by TÜV Rheinland Malaysia Sdn Bhd.
- 6. Scope of right of use of certificates and certification marks, or written confirmation of compliance**
- 6.1 If the agreed certification procedure is completed successfully, TÜV Rheinland Malaysia Sdn Bhd will issue the corresponding certificate to the client. The certificate of compliance of palm oil producing organizations to RSPO Principles or Criteria or RSPO Supply Chain Certification or RSPO Independent Smallholders shall be valid for five (5) years from the date of issue with annual surveillance audits. No certificate is issued for compliance assessments to RSPO Rules for Multi Management or RSPO New Planting procedures. A written confirmation of compliance shall be issued by TÜV Rheinland Malaysia Sdn Bhd if an assessment for RSPO New Planting Procedures is completed with a positive result.

- 6.2 Upon being issued with the certificate as outlined in Article 6.1 above, the client shall be granted the simple, non-transferable, and non-exclusive right to use the certification mark throughout the defined certificate validity as outlined in Articles 6.3 to 6.15 below. This also applies to certification references in communication media, such as documents, brochures or advertising materials.
- 6.3 The permit to use the certificate and the certification mark or written confirmation of compliance issued by TÜV Rheinland Malaysia Sdn Bhd as well as the RSPO logo shall apply exclusively to the areas of the client's organization quoted in the certificate's scope of application. Use of the certificate, the certification mark and/ or RSPO logo or written confirmation of compliance for areas not quoted in the scope of application shall be prohibited.
- 6.4 The client shall use the RSPO logo and/ or trademark and make marketing claims pertaining to RSPO Certification in accordance with the RSPO Certification Systems and the RSPO Rules on Market Communications & Claims. Compliance of the client to RSPO requirements for the control of trademarks and claims shall be verified during assessments.
- 6.5 The client undertakes to use the certificate and/ or the certification mark or written confirmation of compliance only to make a statement which is in line with certification about the client's organization or an area of the client's organization. The client shall further avoid creating the impression that certification or written confirmation of compliance is an official inspection and/ or that system certification is a form of product testing.
- 6.6 The client shall not be authorized to change the certificate, the certification mark or the RSPO logo.
- 6.7 The client undertakes to demonstrate in its advertising and similar materials that certification or written confirmation of compliance is voluntary and carried out on the basis of a civil law contract.
- 6.8 The right of use shall expire if the client no longer holds a valid certificate, in particular if the certificate's period of validity has expired or the required follow-up audits have not been carried out. For compliance assessments to New Planting Procedures, TÜV Rheinland Malaysia Sdn Bhd reserves the right to withdraw a written confirmation of compliance if the client is found to be no longer in compliance with the RSPO New Planting Procedures after issuance of the written confirmation of compliance.
- 6.9 The client's right to use the certificate and/ or the certification mark or written confirmation of compliance shall expire with immediate effect, without requiring termination, if the client uses the certificate and/ or the certification mark or written confirmation of compliance in violation of the provisions set forth in Articles 3.1 to 3.8 above or contrary to other terms of this contract.
- 6.10 The client's right to use the certificate and/ or the certification mark or written confirmation of compliance shall expire with immediate effect upon termination as described in Article 6 hereunder.
- 6.11 The right of use shall also expire automatically if maintenance of the certificate or written confirmation of compliance is prohibited by administrative regulations or court.
- 6.12 In cases involving expiry of the right of use, the client shall be obliged to return the certificate to TÜV Rheinland Malaysia Sdn Bhd.
- 6.13 In cases involving violation of contractual terms and conditions TÜV Rheinland Malaysia Sdn Bhd reserves the right to claim damages.
- 6.14 Certification or written confirmation of compliance may not be used in a manner which may harm the reputation of TÜV Rheinland Malaysia Sdn Bhd.
- 6.15 The client shall not be entitled to make statements about certification or written confirmation of compliance which may be considered unauthorized and misleading by TÜV Rheinland Malaysia Sdn Bhd or the RSPO.
- 6.16 If it is foreseeable that the certification requirements cannot be fulfilled temporary certification can be suspended. During that time the client is not allowed to advertise with the certification. The status will be marked in the list of certified organizations as outlined in Article 7.
- 6.17 If there is no correction of the suspension's reason within the agreed timeframe the certification will be withdrawn.
- 6.18 In the event where non-certified management units owned by the parent company of the client are found to have breached the RSPO Rules for Multi Management Requirement without evidence of demonstrable efforts to correct the breach, and subsequently TÜV Rheinland Malaysia Sdn Bhd or the RSPO Board makes an official decision of suspension of certificates for management units already certified, the client and its parent company's right to use the certificate and/ or the certification mark issued by TÜV Rheinland Malaysia Sdn Bhd for all management units shall be suspended with immediate effect until further notice. During that time the client and its parent company are not allowed to advertise with the certification. The client and its parent company shall not market any palm oil produced from any management units as RSPO certified until the client has been notified by TÜV Rheinland Malaysia Sdn Bhd that it is appropriate to do so.
- 6.19 If there is no correction of the suspension's reason within the agreed timeframe resulting in TÜV Rheinland Malaysia Sdn Bhd or the RSPO Board making an official decision of withdrawal of certificates for management units already certified, the client and its parent company's right to use the certificate and/ or the certification mark for all management units issued by TÜV Rheinland Malaysia Sdn Bhd shall expire with immediate effect, without requiring termination. The client shall not market any palm oil produced from any management units certified by TÜV Rheinland Malaysia Sdn Bhd as RSPO certified unless a new certificate is issued.
- 7. Obligations of the client**
- 7.1 The client shall submit all required documents to TÜV Rheinland Malaysia Sdn Bhd well in advance of the audit and free of charge.

- 7.2 The client shall disclose all records associated with the scope of application to the audit team and/ or the auditor of TÜV Rheinland Malaysia Sdn Bhd and shall grant them unrestricted access to their respective operations, systems and all information pertaining to the organizational units concerned.
- 7.3 The client shall appoint one or several Audit Representatives who shall support TÜV Rheinland Malaysia Sdn Bhd in performing the contractually agreed services and act as the client's contact persons.
- 7.4 If required, the client shall make arrangements for consultation with stakeholders selected by the auditing team at a suitable location conducive for interviewing purposes. The client and its management team are not to be present during stakeholder consultation, unless requested by the auditing team.
- 7.5 Following certificate issue, the client shall be obliged, throughout the term of the contract, to notify TÜV Rheinland Malaysia Sdn Bhd of all changes which significantly affect the management system or the certified product, including, in particular:
- Changes in the certified management system or supply chain management system;
 - Significant changes in operations pertaining to the production of the certified product; and
 - Changes in the organizational structure and the organization itself.
- 7.6 The client shall be obliged to record all complaints concerning the management system or potential non-compliance with RSPO requirements filed by third parties, e.g. customers, and the measures taken to address and eliminate these complaints and submit them to the auditor during the audit.
- 7.7 On request, the client shall be obliged to submit all correspondence and all measures associated with normative documents and the requirements set forth in the applicable RSPO standard to the auditor during the audit.
- 7.8 If, within the scope of the applicable RSPO standard, TÜV Rheinland Malaysia Sdn Bhd notices that the changes outlined under Article 7.5 above necessitate further assessments, the client shall not, after the changes have come into effect, market any palm oil produced from the auditee as RSPO certified until the client has been notified by TÜV Rheinland Malaysia Sdn Bhd that it is appropriate to do so.
- 7.9 The client shall notify TÜV Rheinland Malaysia Sdn Bhd if the company's operations no longer satisfy RSPO certification requirements. The client or its parent company shall also notify TÜV Rheinland Malaysia Sdn Bhd if the operations of any non-certified management units owned by the parent company of the client no longer satisfy the RSPO Multi Management Unit Requirements.
- 7.10 The client shall be obliged to record all complaints concerning the compliance of a certified product or process with the requirements of the certification standard that are addressed to the client, initiate appropriate corrective action, document the implementation of corrective action and, on request, demonstrate them to the auditor during the audit.
- 8. Billing**
- 8.1 Unless the scope of services is documented in writing upon contract conclusion, services shall be billed based on time and efforts expended. Unless remuneration has been agreed in writing, services shall be billed based on the fees of TÜV Rheinland Malaysia Sdn Bhd applicable at the time of performance.
- 8.2 Unless otherwise agreed, services shall be billed on the basis of milestone payments.
- 9. Termination**
- 9.1 TÜV Rheinland Malaysia Sdn Bhd and the client shall be entitled to terminate this contract observing a period of six (6) weeks to the end of the contractually agreed term.
- 9.2 TÜV Rheinland Malaysia Sdn Bhd is also entitled to terminate the Agreement without notice for important reason(s).
- 9.3 For the purpose of this contract, "important reasons" shall be defined as follows:
- a) The client fails to notify TÜV Rheinland Malaysia Sdn Bhd without delay of any changes or indications of changes in the organization which are relevant for certification or the assessment;
 - b) The client misuses a certificate and/ or certification mark or written confirmation of compliance or uses them contrary to the contract; and/ or
 - c) Insolvency proceedings are opened in respect of the client's assets or an application for such insolvency proceedings is rejected due to lack of assets; and
 - d) Default of payment.
- 9.4 In addition to the above, TÜV Rheinland Malaysia Sdn Bhd shall be entitled to terminate the contract with immediate effect, should the client fail to comply with the time periods scheduled for auditing/ service provision by TÜV Rheinland Malaysia Sdn Bhd as applicable to a certification procedure and should withdrawal of the certificate consequently be necessary (e.g. conducting of surveillance audits).
- 9.5 Should TÜV Rheinland Malaysia Sdn Bhd terminate this contract as outlined in Article 9.4 above, TÜV Rheinland Malaysia Sdn Bhd shall be entitled to claim damages from the client in the form of flat-rate compensation amounting to 15 % of the fees payable up to the expiry of the bindingly agreed term of the contract. The above provision shall apply subject to the client's right to furnish proof of significantly lower damages and/ or the right of TÜV Rheinland Malaysia Sdn Bhd to furnish proof of extraordinarily high damages.
- 10. List of certified organizations**
- 10.1 TÜV Rheinland Malaysia Sdn Bhd maintains a list of certified organizations and organizations that have undergone assessments and their scopes of application.
- 10.2 TÜV Rheinland Malaysia Sdn Bhd shall be entitled to make the list referred to in Article 10.1 above available to the public in RSPO Website, TÜV Rheinland Malaysia Sdn Bhd Website or upon request.

11. Conditions of RSPO Certification and RSPO-related Services

- 11.1 During assessments, in regard to the scope of applied certification scope, the client is required to demonstrate compliance to the applicable RSPO requirements as defined in the latest published version of the relevant standard document from the RSPO, listed below:
- RSPO P&C Certification System and RSPO Principle and Criteria.
 - RSPO Rules for Multi Management Company (according to Section 5.5 of the RSPO Certification Systems);
 - RSPO Supply Chain Certification System and Standard;
 - RSPO Independent Smallholder Standard;
 - Detailed Process and Action Steps for RSPO New Planting Procedures for compliance assessments to RSPO New Planting Procedures; and
 - RSPO Rules on Market Communication and Claim

This document sets mandatory rules for all market communications related to the production, procurement, use and sales of RSPO certified palm products. It includes requirements for the use of the RSPO trademark.

In the event that any amendments/ updates in the assessment, certification or assessment procedure defined by the RSPO conflict with the terms and conditions defined here, the latest published version of the RSPO defined procedure shall take precedence.

- 11.2 The client shall undertake to submit all information required for certification as per the applicable RSPO standard to TÜV Rheinland Malaysia Sdn Bhd. This information can be submitted by completing the Preparatory Information Sheets.
- 11.3 The client shall submit all required documents to the Certification Body prior to the audit. Required documents will be determined on the audit plan or email from TÜV Rheinland Malaysia Sdn Bhd staff.
- 11.4 The client and TÜV Rheinland Malaysia Sdn Bhd may agree on the performance of a preliminary audit and jointly define the scope of such audit.
- 11.5 Upon completion of the audit, the client shall receive preliminary audit findings i.e. nonconformity report on requirements that are not complied with and or Observation for any potential for improvement.
- 11.6 All audit findings as mentioned in Article 11.5 above will be documented and uploaded on the TRID portal (<https://certification.sa-trid.com>) within twenty four (24) hours from the time of closing meeting. The client will receive email notification upon the auditor team upload on the portal.
- 11.7 The client must provide plan for corrections and corrective actions for all identified nonconformities within fifteen (15) days after receive notification email for initial review and shall further provide documented evidence to demonstrate closure of all nonconformities raised within the maximum timeframe as stipulated in the latest published version of the RSPO Certification Systems and upload all necessary documents on the TRID portal (<https://certification.sa-trid.com>). The client

shall immediately contact TRID or respective lead auditor if facing difficulties for uploading documents in TRID portal without delayed.

- 11.8 Only uploaded document on the TRID portal (<https://certification.sa-trid.com>) will be reviewed by auditor team and will be closed after positive result.
- 11.9 Identified nonconformities may lead to a re-audit (i.e. re-visit to the respective site) or submission of revised documentation, if required by the results. The scope of the re-audit will be decided by the lead auditor. The re-audit focuses exclusively on those elements of the standard for which nonconformities were identified.
- 11.10 The lead auditor shall prepare an audit report or Public Summary Report, which shall be formally signed off by the client as acknowledgement of internal responsibility.
- 11.11 After positive review of the audit documentation, TÜV Rheinland Malaysia Sdn Bhd shall submit the Public Summary Report including the recommendation for RSPO certification of the audited organization's operating unit for review by the Peer Review. In the event that the Peer Review requests for additional information or evidence from the audited organization, the organization shall provide the requested information through the Certification Body. The final decision on certification shall be made by Certifier TÜV Rheinland Malaysia Sdn Bhd upon positive result from Peer Reviewer. Audit reports for compliance assessments to the RSPO Rules for Multi Management Organization or RSPO New Planting Procedures are not submitted to the Peer Review for review, unless requested by the RSPO Board or at the discretion of TÜV Rheinland Malaysia Sdn Bhd.
- 11.12 The certificate(s) shall only be issued if all major non-conformities have been corrected.
- 11.13 To maintain validity of the certificate, annual on-site follow-up audits shall be carried out depending on the standard in question. Unless the follow-up procedure, including a positive decision on certificate maintenance, is completed by the Certification Body and approved by the RSPO Board, the certificate shall become invalid. In this case, all copies of the certificate must be returned to the Certification Body.
- 11.14 TÜV Rheinland Malaysia Sdn Bhd undertake the first annual surveillance audits within 12 months of the certificate issue date, but not earlier than eight (8) months after the certificate issue date. The subsequent annual surveillance audits shall be undertaken within twelve (12) months of the license expiration dates, but not earlier than eight (8) months after the expiration date.
- 11.15 If a surveillance audit is not conducted within the required time frame, the client shall request for time extension of up to a maximum of three (3) months to RSPO Secretariat and send the approval evidence to TÜV Rheinland Malaysia Sdn Bhd for further consideration.
- 11.16 Unless due to the actions of the TÜV Rheinland Malaysia Sdn Bhd itself, the Certification Body shall notify the client and the RSPO Secretariat that the certificate is suspended if the surveillance audit has not conducted within the required period as mentioned on

- 11.14 above, until the surveillance audit has been undertaken and the certification decision has been approved by RSPO. The surveillance audit shall be undertaken within six (6) months of the suspension date, otherwise a full recertification audit shall be required.
- 11.17 Major non-conformity that was raised during surveillance audit shall be closed successfully within 90 days from the last day of surveillance and recertification audit. If there are five or more major non-compliances within one Principle being observed in an Annual Surveillance Audit or in a re-certification audit, this will lead to immediate suspension from the RSPO certification.
- 11.18 The client shall submit documented evidence to closure of all major non-conformities and the audit team shall review and verify closure of major non-conformities. There are two categories to closure of all major non-conformities: Verification through documented evidence only and or onsite audit Verification. Where major non-conformities cannot be verified as closed through documented evidence, the audit team shall carry out an on-site audit for appropriate no. of man days required to verify the status of the outstanding major non-conformities. Findings shall be verified through onsite verification such as:
- If the findings related to the absent or failure of implementation of legal requirements, and company's standard operation procedure (major verification will be conducted in accordance to justification from lead auditor and communicated to the RSPO Program Manager).
 - If the findings of implementation found in more than two (2) sampled areas.
 - If more than four (4) majors non-conformities raised during the audit in any type of audit.
 - Recurring major non-compliances on the same indicator in successive surveillance.
- 11.19 Additionally, follow-up audits will include evaluation of the proper use of the certificate, the certification mark and/ or trademark, assessment that communications and claims are made in accordance with RSPO requirements, complaints related to the management system and the effectiveness of corrective action taken to address nonconformities. Each follow-up audit shall be documented in a report communicated to the client.
- 11.20 The scope of follow-up of RSPO re-certification audits may be revised to take into account organizational changes, changes to no. of sites included in the audit scope (company-owned, smallholders, etc.) and/ or changes to CPO & palm kernel (PK) production data. The number of auditor days required shall depend on the scope of extension which shall be clearly defined by the organization prior to the audit. Upon successful re-certification of the client, a revised certificate shall be issued. The client shall be charged for the cost of re-issued certificates.
- 11.21 Should changes in the details on which the procedure is based (e.g. details of the organization, accreditation requirements) arise during the term of the contract, these changes must be appropriately considered in the procedures and the other contracting party informed without delay. The same applies to any changes in the time and efforts expended for certification resulting from such changes.
- 11.22 In the event that a major non-compliance is raised by stakeholders after certification has been achieved, a re-audit may be required. This shall be decided by the lead auditor. Major non-conformities that cannot be addressed within 60 days may lead to suspension or withdrawal of the RSPO certificate upon final decision of the Certifier.
- 11.23 It may be necessary for TÜV Rheinland Malaysia Sdn Bhd to conduct audit of certified client at short notice/unannounced assessment to investigate complaints, to follow up on suspension clients, result from accreditation body audit and other consideration related to ensuring client's compliance to RSPO requirement. RSPO Program manager will conduct risk assessment with parameter following the relevant issue occur both for each client solely or total clients together. Risk assessment result should be keep maintain and reported to interested parties including accreditation body if needed.
- 11.24 TÜV Rheinland Malaysia Sdn Bhd will inform to the client in advance (at least 3 working days in advance), the risk assessment result and condition under which these unannounced assessment, or short notice visit are to be conducted, and bring the observers in the audit (where required).
- 11.25 The client agrees for Accreditation Body to conduct regular or short notice compliance assessment and witness assessment.
- 11.26 The costs incurred for additional efforts caused by unscheduled audits or re-audits or short notice audit and the verification of corrective actions to eliminate non-conformities revealed in previous audits shall be borne by and invoiced to the client on a time and cost basis.
- 11.27 Respective to the legal and logistical challenges in the implementation of unannounced audits. Hence, subject to practical arrangements required relating to legal or logistic challenges the TÜV Rheinland Malaysia Sdn Bhd or Accreditation Body will inform to client about the audit at least three (3) working days in advance. The audit team conducting the audit is different from the audit team that conducted the previous certification.
- 11.28 Refer to Section 4.4.2 of the RSPO Certification Systems, the client agrees to provide the representatives of TÜV Rheinland Malaysia Sdn Bhd, and its Accreditation Body's right to access the client's premises as well as documents, records deemed necessary by the TÜV Rheinland Malaysia Sdn Bhd, or its Accreditation Body.
- 11.29 In accordance with the labor audit guidance, all RSPO P&C clients (growers) must be scheduled for a desk review at least two (2) months prior to the onsite audit (applicable for Initial Certification, Surveillance Audit and Recertification Audit), at least two to three (2-3) man-days. Onsite audit cannot be conducted if the desk review result is declared incomplete (failed) with

- a time limit of 6 months from the end date of the desk review activity. In addition, the desk review must be conducted again, and the onsite audit schedule will be delayed as a result.
- 11.30 Determination of the number of man-days for onsite audit labor is based on the results of the sample calculation during the desk review, which requires at least 20 minutes per sample for the interview process.
- 11.31 If an extension scope audit is conducted outside of the Initial, Surveillance and Recertification audit, the Major non-conformity that was raised during the extension scope audit shall be closed successfully within 90 days from the last day of the audit. Major non-conformities that cannot be addressed within ninety (90) days, a full re-audit must be conducted.
- 12. Confidentiality**
- 12.1 For the purpose of this contract, “**confidential information**” means all information, documents, images, drawings, know-how, data, samples, and project documentation which one party (“**disclosing party**”) hands over, transfers or otherwise discloses to the other party (“**receiving party**”). The confidential information also includes paper copies and electronic copies of such information.
- 12.2 The disclosing party shall mark all confidential information disclosed in written form as confidential before passing it on to the receiving party. The same applies to confidential information transmitted by e-mail. If confidential information is disclosed orally, the receiving party shall be appropriately informed in advance.
- 12.3 All confidential information which the disclosing party transmits or otherwise discloses to the receiving party in accordance with this agreement:
- may only be used by the receiving party for the purposes of performing the purpose of the contract, unless expressly otherwise agreed in writing with the disclosing party.
 - may not be copied, distributed, published, or otherwise disclosed by the receiving party, unless this is necessary for fulfilling the purpose of the contract or TÜV Rheinland Malaysia Sdn Bhd is required to pass on confidential information, assessment reports or documentation to the authorities or third parties that are involved in the performance of the contract; and
 - must be treated by the receiving party with the same level of confidentiality as the receiving party uses to protect its own confidential information, but never with a lesser level of confidentiality than that which is objectively required.
- 12.4 The receiving party shall disclose any confidential information received from the disclosing party only to those of its employees who need this information to perform the services required for the subject matter of this contract. The receiving party undertakes to oblige these employees to observe the same level of secrecy as set forth in this confidentiality provision.
- 12.5 Information for which the receiving party can furnish proof that:
- it was generally known at the time of disclosure or has become general knowledge without violation of this agreement;
 - it was disclosed to the receiving party by a third party entitled to disclose this information;
 - the receiving party already possessed this information prior to disclosure by the disclosing party; or
 - the receiving party developed it itself, irrespective of disclosure by the disclosing party, shall not be deemed to constitute “**confidential information**” as defined in this agreement.
- 12.6 All confidential information shall remain the property of the disclosing party. The receiving party hereby agrees to immediately (i) return all confidential information, including all copies, to the disclosing party, and/ or, on request by the disclosing party, to (ii) destroy all confidential information, including all copies, and confirm the destruction of this confidential information to the disclosing party in writing, at any time if so requested by the disclosing party but at the latest and without special request after termination or expiry of this contract. This does not extend to include reports and certificates prepared for the client solely for the purpose of fulfilling the obligations under this contract, which shall remain with the client. However, TÜV Rheinland Malaysia Sdn Bhd is entitled to make file copies of such reports, certificates and confidential information that forms the basis for preparing these reports and certificates in order to evidence the correctness of its results and for general documentation purposes.
- 12.7 From the start of this contract and for a period of three (3) years after termination or expiry of this contract, the receiving party shall maintain strict secrecy of all confidential information and shall not disclose this information to any third parties or use it for itself.
- 12.8 Public summary and certificate will be publicly available on the RSPO Website
- 13. Copyrights**
- 13.1 TÜV Rheinland Malaysia Sdn Bhd shall retain all exclusive audit report prepared by TÜV Rheinland Malaysia Sdn Bhd, except required by scheme owner or under client permission.
- 13.2 The client may only use prepared audit report within the scope of the contract for the contractually agreed purpose.
- 13.3 The client may use audit report only complete and unshorten. Any publication or duplication for advertising purposes needs the prior written approval of TÜV Rheinland Malaysia Sdn Bhd.
- 14 Liability of TÜV Rheinland Malaysia Sdn Bhd or Affiliate office**
- 14.1 Irrespective of the legal basis and in particular in the event of a breach of contractual obligations and tort,

- the liability of TÜV Rheinland Malaysia Sdn Bhd for all damages, losses and reimbursement of expenses caused by legal representatives and/ or employees of TÜV Rheinland Malaysia Sdn Bhd shall be limited to a maximum of RM50,000 or 100% of the contract price, whichever is lower, unless otherwise agreed in writing by both parties.
- 14.2 The limitation of liability according to Article 14.1 above shall not apply to all damages and losses caused by malice, intent, or gross negligence on the part of any of the legal representatives of TÜV Rheinland Malaysia Sdn Bhd or their vicarious agents. Such limitation shall also not apply to damages arising from a violation of obligations which TÜV Rheinland Malaysia Sdn Bhd has guaranteed to perform, damages caused by a person's death, physical injury or illness, or damages for which liability is assumed under the applicable law in Malaysia.
- 14.3 In cases involving a fundamental breach of contract, TÜV Rheinland Malaysia Sdn Bhd will be liable even where minor negligence is involved. For this purpose, a **"fundamental breach"** is a material contractual obligation, the performance of which permits the due performance of the contract and which the client may rely on being complied with. Any claim for damages for a fundamental breach of contract shall be limited to the amount of damage reasonably foreseen as a possible consequence of such breach of contract at the time of the breach (reasonably foreseeable damage) refer to Article 14.1 above, unless any of the circumstances described in Article 14.2 apply.
- 14.4 TÜV Rheinland Malaysia Sdn Bhd shall not be liable for personnel made available by the client to support TÜV Rheinland Malaysia Sdn Bhd in the performance of the services regulated under this contract, unless personnel made available may be regarded as vicarious agents of TÜV Rheinland Malaysia Sdn Bhd. If TÜV Rheinland Malaysia Sdn Bhd is not liable for personnel made available by the client under the foregoing provision, the client shall indemnify TÜV Rheinland Malaysia Sdn Bhd against any claims made by third parties (including claims for reasonable costs of legal assistance).
- 14.5 The limitation periods for claims for damages shall be based on statutory provisions.
- 14.6 None of the provisions of this article changes the burden of proof to the disadvantage of the client.
15. **Partial invalidity, written form, place of jurisdiction**
- 15.1 No ancillary agreements to this contract have been concluded.
- 15.2 All amendments and supplements must be in writing in order to be effective; this also applies to amendments and supplements to the requirement for the written form.
- 15.3 Should one or several of the provisions under this contract be or become ineffective, the contracting parties shall replace the invalid provision with a legally valid provision that comes closest to the content of the invalid provision in legal and commercial terms.
- 15.4 The place of jurisdiction for all disputes arising in connection with this contract shall be Kuala Lumpur or the location of affiliate office as agreed by both parties. This contract is governed by Malaysian law or country of affiliate office substantive law.
16. **Transfer certificate**
- 16.1. Inbound and outbound transfer of certification from or to other certification body can take place at any time during the validity period of certificate.
- 16.2 The client wishes to transfer certificate from TÜV Rheinland Malaysia Sdn Bhd to other certification body or vice versa shall follow RSPO guidance pursuant to Section 4.5 of the RSPO Certification Systems and annex 3 of the RSPO Certification Systems.
- 16.3 TÜV Rheinland Malaysia Sdn Bhd will not proceed the inbound and outbound transfer process if there are outstanding major non compliances and or if any financial obligation has not been met.
- 16.3 TÜV Rheinland Malaysia Sdn Bhd will obtain a written permission from RSPO secretariat in case any request of second transfer from the client.
- 16.4 Once receiving an application for transfer from a client with existing RSPO certification, TÜV Rheinland Malaysia Sdn Bhd will conduct review of the certification of the prospective client following to the requirement on requirement stated on A.2.3. of the RSPO Certification Systems.

By signing this document, the client explicitly agrees to TÜV Rheinland Malaysia Sdn Bhd Special Terms and Conditions of Business for RSPO Certification and other RSPO-related Services.

Agreed By

The client's company's authorized representative's name:
 Position:
 Date: