

Resolution GA22-2a

Proposed Resolution to be adopted at the 22nd General Assembly of the Roundtable on Sustainable Palm Oil (RSPO)

5 November 2025

TITLE: CHANGE OF AUDITORS

Submitted By: The Board of Governors of the Roundtable on Sustainable Palm Oil (Currently represented by: Malaysian Palm Oil Association, Golden Agri-Resources Ltd.*, Foresta Foods Corporation., Asosiasi Petani Sawit Swadaya Amanah, AAK AB, Musim Mas Holdings Pte. Ltd., Retailers' Palm Oil Group**, UNILEVER PLC, The Procter & Gamble Company, Standard Chartered Bank, World Resources Institute (WRI), WWF International, Both ENDS, Forest Peoples Programme)

** Represents the Indonesian Growers Caucus*

***HOFER KG dba ALDI SOUTH Group, ASDA STORES LIMITED, Walgreens Boots Alliance, Inc., Coles Supermarkets Pty Ltd, The Co-operative Group, Coop Switzerland, Federation of Migros Cooperatives, Lidl Stiftung & Co.KG, Marks and Spencer plc, Royal Ahold Delhaize N.V, Sainsbury's Supermarket Ltd., Tesco PLC and John Lewis Plc*

Background:

In accordance with good corporate governance practice, it is recommended that the external auditors be rotated every five years. This ensures independence, objectivity, and transparency in the audit process, while also strengthening stakeholder confidence in the Roundtables on Sustainable Palm Oil ("RSPO") Group's financial reporting.

The current external auditor, Ernst & Young PLT ("EY"), has served the RSPO Group for five financial years. Accordingly, the Board of Governors proposes a change of auditors from EY to Deloitte PLT for the audit of the RSPO Group's financial statements for the financial year ending 30 June 2026.

The Board of Governors would like to place on record their appreciation of EY for their professional services and valuable contribution over the past five years.

Proposed Resolution:

To accept the resignation of Ernst & Young PLT and to approve the appointment of Deloitte PLT as the new auditors of RSPO.

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