



SIRIM QAS INTERNATIONAL SDN. BHD.
Building 4, SIRIM Complex, No. 1, Persiaran Dato' Menteri,
Section 2, 40700 Shah Alam, Selangor, Malaysia.

File Ref. : EB04990001

RSPO PUBLIC SUMMARY REPORT

CLIENT : BOUSTEAD NAK BUSINESS UNIT

PARENT COMPANY : BOUSTEAD PLANTATIONS BERHAD

RSPO MEMBERSHIP No.: 1-0012-04-000-00

LOCATION OF THE CERTIFICATION UNIT (MILL AND THE SUPPLY BASE):

(In the case of multisite certification, list additional sites in attachments) :

Certification Unit	Mill / Estate	Location		
		Latitude	Longitude	Address
Boustead NAK Business Unit	NAK Palm Oil Mill	117.8552'N	5.9000'E	Mile 3 off 19 mile, Labuk Road, 90009 Sandakan Sabah
	NAK Estate	117.8522'N	5.9028'E	Mile 19, 27KM Labuk Road, 90009 Sandakan, Sabah
	Resort Estate	117.78423'N	5.6964'E	Km 100 Sandakan Road, 90009 Sandakan, Sabah.
	Sutera Estate	117.3662'N	5.6545'E	Off Mile 45, 68 km Lahad Datu Road, Sandakan, 90009 Sabah.

MAP : See Attachment 1

AUDIT DATE : 24 – 28 February 2020

DURATION : 20 auditor days

TYPE OF AUDIT :

☐

Annual Surveillance Audit No. 4

☒

Recertification Audit

STANDARD: MYNI 2019 FOR RSPO PRINCIPLE & CRITERIA 2018

SCOPE OF CERTIFICATION: Production of Sustainable Crude Palm Oil and Palm Kernel Using Mass Balance Supply Chain Model

VALIDITY OF RSPO CERTIFICATE : 16/5/2015-15/5/2020

The following attachments form part of this report:

Non-conformity Report(s)

☐

List of additional site(s)

☐

Report by Audit Team Leader

Acknowledgement by Client's Representative

Name : **DZULFIQAR AZMI**

Signature :

Date : **11 / 06 / 2020**

Name : **AHMAD AMIRUL ARIFF**

Signature :

Date : **12/06/2020**

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SUMMARY OF AUDITS

Recertification audit					
On-site audit date	:	24 – 28 February 2020	No. of auditor days:	20 Auditor days	
Audit team	:	Dzulfiqar Azmi (TLA), Mohd Zulfakar Kamaruzaman (SC), Mohd Raouf Bin Asis, Ismail Adnan, Amir Bahari.			
No. of major NCR	:	4	Indicator: 4.1.1, 4.2.1, 6.2.1, 6.2.2	Closing date: 8/05/2020	
No. of minor NCR	:	4	Indicator: 2.2.3, 4.2.4, 6.5.3, 7.3.1		
Indicate by ticking the stakeholders interviewed during the on-site audit		Employees	Settlers	Villagers / Local communities	Suppliers
		√		√	√
		Contract workers	NGOs	Govt. agency	Independent growers
		√	√	√	
		Indigenous people	Contractor	Others (Please specify)	
		√	√		
Supply base sampled	:	Sutera Estate, Nak Estate, Resort Estate			
Changes since the last audit	:	Changes from previous audit: 1) LTT Sabah Estate has been taken out from Boustead Segamaha BU. 2) Changes of planted ha (details in summary of information Table 1). 3) Boustead Nak BU has applied to change their supply chain model from IP to MB. The application has been submitted in May 2019 and approved by RSPO EB. It has been noted that during this reporting period, Nak BU was receiving the certified crop until 14 May 2019. Starting in 15 May 2019, the POM has started to receive and process certified and non-certified crops.			
Justification of audit planning	:	Total allocation of auditor days for NAK BU were: • Mill = 5 days (5 days for safety and health, environment, mill best practices, GHG verification and for supply chain certification systems) • All estate = 5 days each for verification of safety and health, environment, good agriculture best practices, GHG verification.			
Report approved by	:	Kamini Sooriamoorthy	Approval date : 01/06/2020		

Annual Surveillance Audit 1					
On-site audit date	:		No. of auditor days:		
Audit team	:				
No. of major NCR	:		Indicator:	Closing date:	
No. of minor NCR	:		Indicator:		
Indicate by ticking the stakeholders interviewed during the on-site audit		Employees	Settlers	Villagers	Suppliers
		√			
		Contract workers	NGOs	Govt. agency	Independent growers
		Indigenous people	Contractor	Others (Please specify)	
Supply base sampled	:				
Changes since the last audit	:				

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SUMMARY OF INFORMATION

TABLE 1

	RA	ASA 1	ASA 2	ASA 3	ASA 4
Projection Period	Mar 2020 – Feb 2021				Mar 2019 – Feb 2020
Certified FFB Processed (MT)	80,300.33				72,306.77
Production of Certified CPO (MT)	16,939.60				15,350.36 (IP) 20,200.00 (MB)
Production of Certified PK (MT)	2,742.17				2,855.88 (IP) 3,810.00 (MB)
Certified Areas (Ha)	*4,721.90				6,744.90
Planted Areas (Ha)	*4,431.40				6,417.77
Production Areas (Ha)	3,172.60				4,926.62
HCV Areas / Conservation Areas (Ha)	6.90				6.90
REMARKS	RA-2019: *Exclusion of Ladang Tabung Tentera Sabah Estate for planted and certified area. There were also changes in planted area for all three other estates as follows:				
	Estate	Planted Hectareage Reduction	Remarks		
	Nak	2.50	1.80 ha – Mill desilting pond 0.20 ha – Mill staff housing 0.50 ha – Burial (Grave Yard) Ground		
		19.10	Adjustment/Resurvey ha by Land Survey dated 07/12/2019 due to topography condition		
	Sutera	14.10	Adjustment/Resurvey ha by Land Survey dated 21/12/2019 due to Pan Borneo Highway Project		
	Resort	0.07	Hectareage adjustment in accordance with Boustead Budget 2020		
	LTTS	1,950.60	Crop transfer or supply base under Boustead Segamaha BU		
		1,986.37			

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TABLE 2-IP

	CPO	PK
Last years certified volume (MT)	*15,350.36	*2,855.88
Last year's actual certified sold (MT)	2,043.91	361.87
Last year's actual sold under other schemes (MT)	0.00	0.00
Last year's sold conventional (MT)	0.00	0.00
New year certified volume (MT)	NA	NA

*PT approved 28/05/2019

TABLE 2-MB

	CPO	PK
Last years certified volume (MT)	*20,200.00	*3,810.00
Last year's actual certified sold (MT)	9,429.24	1,442.34
Last year's actual sold under other schemes (MT)	0.00	0.00
Last year's sold conventional (MT)	0.00	0.00
New year certified volume (MT)	16,939.60	2,742.17

*PT approved 05/09/2019

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1.0 AUDIT PROCESS

1.1 Certification Body

SIRIM QAS International Sdn. Bhd. is the leading certification, inspection and testing body in Malaysia. SIRIM QAS International provides a comprehensive range of certification, inspection and testing services which are carried out in accordance with internationally and nationally recognised standards. Attestation of this fact is the accreditation of the various certification and testing services by leading national and international accreditation and recognition bodies such as the Department of Standards Malaysia (STANDARDS MALAYSIA), the United Kingdom Accreditation Services (UKAS) and the International Automotive Task Force (IATF). SIRIM QAS International is a partner of IQNet, a network currently comprising of leading certification bodies in Europe, North and South America, East Asia and Australia.

SIRIM QAS International has vast experience in conducting audits related to RSPO certification. It has certified more than a hundred palm oil mills and several estates to ISO 14001 & OHSAS 18001. SIRIM QAS International has also conducted many audits for sustainable production of palm oil products against the requirements of the RSPO P&C. SIRIM QAS International was approved by the RSPO as a RSPO certification body on 21 March 2008 and re-accredited by ASI on 3 October 2019 (accredited since 2014).

1.2 Qualification of audit team

Member of the Audit Team	Role/area of RSPO requirements	Qualifications
Dzulfiqar Azmi	Tr. Lead Auditor / Safety & Environment, TPB, GHG	Holds a B. Sc. in Agriculture from University Teknologi Malaysia (UiTM). He had more than 5 years of working experience in the oil palm operation. He has experience in auditing since 2018. He is trained as an RSPO Lead Auditor.
Mohd Zulfakar Kamaruzaman	Auditor / Social & HCV	Holds a B.Sc. Forestry from UPM. He had 5 years of working experience in the oil palm operation. He is a qualified RSPO P&C, RSPO Supply Chain and MSPO Lead Auditor.
Mohd Ab Raouf Asis	Auditor / Social	Obtained qualification in B.Sc. (Hons) Management Technology Majoring Production and Operation from UTHM in 2007. He has been in the plantation industry for 7 years assisting Estate Manager managing palm oil estates. He has been trained as RSPO as well as MSPO auditor.
Ismail Adnan Abdul Malek	Auditor / Social	Holds a Master of Forestry, University of British Columbia, Canada. One year experience as Sub Assistant Conservator of Forest at the Pahang Forest Department and seven years spent as Forest Officer/Logging Superintendent at an integrated timber complex in Pahang. Currently, he is a Senior Lecturer at the Forestry Faculty, Universiti Putra Malaysia and a Social Auditor for Forest Management System at Food, Agriculture and Forestry Section, SIRIM QAS International Sdn Bhd, since 2016.
Amir Bahari	Auditor / GAP	Holds a B.Sc. (Hons) in Chemistry from Universiti Sains Malaysia and has served the plantations industry for 30 years. He has been involved in ISO 9001, ISO 14001 and EMS OHSAS 18001 implementation during the tenure of service. He has been qualified as an RSPO/MSPO auditor for the past 5 years.

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1.3 Audit methodology

All three estate were audited. This audit has covered Nak POM and all of its supply bases i.e. Nak Estate, Sutera Estate and Resort Estate. The audit has included the on-site audit to the estates, mill and settlers' houses to verify the implementation of the requirement of the certification. Interviews with the CU's management, employees, contractors and other relevant stakeholders were also conducted during the audit.

1.4 Stakeholder Consultation

SIRIM QAS International had initiated the stakeholder consultation by announcing the invitation in the RSPO and SIRIM QAS International's websites in 16/01/2020. In addition, SIRIM QAS International had also sent invitations through letters to the relevant stakeholders, including government agencies and Non-Governmental Organisations (NGOs). Stakeholder consultation was carried out during the on-site audit. In general, there was no negative comments made against this Certification Unit.

In summary, the stakeholders interviewed during the audit and the evidence from the stakeholder consultation carried out were as tabulated below:

Stakeholders interviewed	Evidence from stakeholder consultation
1) Employees / Workers Organizations (including migrant workers)	<ul style="list-style-type: none"> ▪ Workers work 6 days a week with one rest day (Friday). They work 8 hours with a minimum of 30 minutes' break in between. ▪ All workers confirmed that they receive a minimum of RM1100 per month. They receive their salaries before 7th of every month. As of the date of this audit, many have heard about the new Minimum Wages but there has been no formal briefing on the amount yet. ▪ Any overtime work is mutually agreed between workers and management, and that there is no element of forcing. ▪ Foreign workers are not subjected to any recruitment fee. Foreign workers who choose to keep their passports at the office have done so with their written consent. ▪ Workers are generally satisfied with the way complaints lodged are acted upon. Delays in house repairs, if any, are usually due to the need to order repair parts. ▪ Workers state that they have been attended to by the Visiting Medical Officer during any of his visits. ▪ Workers, including foreign workers get to appoint their own representatives. There is no interference of influence exerted by the employer. ▪ For newly-arrived foreign workers who do understand Bahasa or English, translations are provided during briefings.
2) Settlers	▪ Not applicable
3) Villagers / Local communities (including women representatives, displaced communities)	<ul style="list-style-type: none"> ▪ Two(2) villages living near the NAK BU. ▪ No land claims/disputes and no social issues. ▪ Confirmed there is no land dispute between NAK BU and neighbouring estates. ▪ No social issues arising from estate workers. ▪ Occassionally are called to attend meetings by NAK mill and estates. The last one was held few months ago. ▪ All stakeholders were invited to attend RSPO/MSPO briefings and stakeholder meetings.
4) Suppliers	<ul style="list-style-type: none"> ▪ Suppliers of hardware and fertilizers, harvesters and FFB transporters. ▪ NAK BU and supplier contracts were signed by both

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		<p>parties. Suppliers would be contacted to supply hardware items and agro products when the need arises. Also, FFB transporter's service was needed when required. This happens approximately once in two months for suppliers but daily for transporters and harvesters.</p> <ul style="list-style-type: none"> ▪ Fair dealings with the units in NAK BU. ▪ Payments are made within 1 months of invoice. 	
5) Contract workers		<ul style="list-style-type: none"> ▪ There were issues highlighted at indicator 6.2.1 on the agreement between contractor and his worker. The agreement was not available at time audit; hence NCR was raised under this indicator. 	
6) Local & national NGOs		<ul style="list-style-type: none"> ▪ Not applicable 	
7) Government agencies / Statutory bodies		<ul style="list-style-type: none"> ▪ Document review showed officers of the relevant Government agencies especially the Jabatan Tenaga Kerja Sandakan had good working relationship with NAK BU. ▪ Government agencies also confirmed no offenses incurred by NAK BU. ▪ Harmonious co-existence with relevant stakeholders. 	
8) Independent growers / Smallholders		<ul style="list-style-type: none"> ▪ Not applicable 	
9) Indigenous people		<ul style="list-style-type: none"> ▪ No social issues with between NAK BU and Indigenous people. There is no land disputes. ▪ NAK BU is operating harmoniously with surrounding oil palm. ▪ No issue about pollution. ▪ Some workers who work at NAK BU come from neighbouring places around the mill/estates 	
10) Contractor		<ul style="list-style-type: none"> • All Contractors had provided services to NAK mill/estates for the past 4-5 years. Each signed a contract and understands contractual obligations and the need to comply with legal requirements. ▪ Fair dealings with the units in NAK BU. ▪ Payments are made within 1 months of invoice. ▪ For transporter contractor, the estate mandore and staff will verify the work the contractor has done before his invoice can be approved for payment. ▪ All contractors' workers had attended MSPO training, signed COBC commitment statement and safety briefing. The Company provides PPE (vest, goggles, straw hat) ▪ Suppliers of hardware and spare parts invoices were based on agreed quoted prices. ▪ Payment to contractors were made usually within 45 days of invoice. Renewal of contract is via tender system. ▪ Contractor and his workers knew about the minimum wages order requirement the workers make statutory contributions such as EPF, EIS and SOSCO. Workers details including names, pay slips, were presented for verification. ▪ Contractor removes domestic waste from workers' quarters, provide recycling services. Signs annual contract. Terms and conditions are clear and fair. Payments are received within one month. ▪ All contractors also attended stakeholder meetings. ▪ Contractors must provide to the estates copies of their worker details and payslips. 	
11) Previous land owner (if any)		<ul style="list-style-type: none"> ▪ No issue 	
12) Others (please specify)		<ul style="list-style-type: none"> ▪ Sundry shops operators/restaurants were available at NAK BU. ▪ They sell sundry food items, food, drinks and others at affordable prices to workers. The management monitors prices of items in the sundry shops by comparing prices of in house sundry shops with prices in shops in neighbouring estates and in Sandakan supermarkets. 	

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1.5 Audit plan : Refer to Attachment 2

1.6 Date of next audit : The next surveillance audit will be conducted within 12 months but not sooner than 9 months from this audit.

2.0 SCOPE OF CERTIFICATION AUDIT

2.1 Description of the certification unit

The Nak Certification Unit (hereafter referred to as Nak CU) is one of the business unit under the Boustead Plantation Bhd (BPB). The CU is also known as Boustead Nak Business Unit. The CU is comprises of the Nak Palm Oil Mill (Nak POM) and three supply base i.e. Nak Estate, Resort Estate and Sutera Estate. All of the estates were fully owned by BPB. The Nak POM has a mill capacity of 40 mt/hr. All the estates have been fully developed before 2005.

Boustead Nak BU have ISO 9001 quality management system certification beside of RSPO P&C and Supply Chain.

Boustead Nak BU has applied to change their supply chain model from IP to MB. The application has been submitted in May 2019 and approved by RSPO EB. It has been noted that during this reporting period, Nak BU was receiving the certified crop until 14 May 2019. Starting in 15 May 2019, the POM started to receive and process certified and non-certified crops.

2.2 Description of the Supply Base (including the planting profile)

The FFB sourced from company owned estates that are certified and not yet certified i.e. Tawai BU. Details of the FFB contribution from each source to the Nak Palm Oil Mill are shown in the following tables:

Table 1: Actual FFB production by the supply base for the reporting period (Mar 2019 to Feb 2020)

CU own estates	FFB Production		Certifying CB
	Tonnes	Percentage (%)	
Nak Estate	14,231.08	26.70	SIRIM QAS
Resort Estate	8,416.74	15.79	SIRIM QAS
Sutera Estate	29,489.32	55.33	SIRIM QAS
Pertama Estate	530.15	0.99	
Sungai Ruku-Ruku Estate	522.08	0.99	
Sapa Payau Estate	104.48	0.20	
TOTAL	53,293.85	100.00	

Remarks:

Pertama Estate, Sungai Ruku-Ruku Estate, Sapa Payau Estate are estates owned by Boustead Plantation Berhad. They are under Tawai BU which is not yet certified to RSPO.

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Table 2: Projected FFB production by supply base for the reporting period Mar 2020 to Feb 2021

CU own estates	FFB Production		Certifying CB
	Tonnes	Percentage (%)	
Nak Estate	27,123.43	25.00	SIRIM QAS
Resort Estate	17,356.80	16.00	SIRIM QAS
Sutera Estate	35,820.10	33.02	SIRIM QAS
Tawai BU (Noncertified Crop)	28,179.67	25.98	
TOTAL	108,480.00	100.00	

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**Table 3-IP: Actual FFB received and CPO & PK dispatch by Nak Mill for the last reporting period
(1 March 2019 – 14 May 2019)**

RSPO Supply Chain Model: Identity Preserved	Total (MT)
FFB Received	9,443.37
FFB Processed	9,443.37
CPO Production	2,043.91
PK Production	361.87
CPO Delivered as RSPO Certified	2,043.91
CPO Delivered under other schemes (MT)	-
CPO Delivered as Non-RSPO certified	-
PK Delivered as RSPO certified	361.87
PK Delivered under other schemes (MT)	-
PK Delivered as Non-RSPO certified	-
Credits traded thru Book & Claim	-

**Table 3-MB: Actual FFB received and CPO & PK dispatch by Nak Mill for the last reporting period
(15 May 2019 – 29 Feb 2020)**

RSPO Supply Chain Model: Mass Balance	Total (MT)
FFB Received	43,850.48
FFB Processed	43,850.48
Certified FFB Processed	42,693.77
Non – Certified FFB Processed	1,156.71
Crude Palm Oil (CPO)	
Overall CPO Production	9,688.09
Certified CPO Production	9,429.24
Certified CPO Delivered as RSPO	9,429.24
Certified CPO Delivered as Non-RSPO	-
Certified CPO Delivered under other sustainable schemes	-
Credits traded through Book and Claim	-
Palm Kernel (PK)	
Overall PK Production	1,480.87
Certified PK Production	1,442.34
Certified PK Delivered as RSPO	1,442.34
Certified PK Delivered as non RSPO	-
Certified PK Delivered under other sustainable schemes	-
Credits traded thru Book & Claim	-

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**Table 4: Projected FFB received and CPO & PK dispatch by the Mill of the next reporting period
Mar 2020 to Feb 2021**

RSPO Supply Chain Model: Mass Balance	Total (MT)
FFB Received	108,480.00
FFB Processed	108,480.00
Certified FFB Processed	80,300.33
Non-certified FFB Processed	28,179.67
Crude Palm Oil (CPO)	
Overall CPO Production	22,885.40
Certified CPO Production	16,939.60
Certified CPO delivered as RSPO	16,939.60
Certified CPO delivered as non-RSPO	-
Certified CPO delivered under other sustainable schemes	-
Palm Kernel (PK)	
Overall PK Production	3,643.72
Certified PK Production	2,742.17
Certified PK delivered as RSPO	2,742.17
Certified PK delivered as non-RSPO	-
Certified PK delivered under other sustainable schemes	-

Table 5 Planted and certified area of the Nak BU

Estate	Planted (ha)	Certified (ha)
Nak	1,289.90	1,386.10
Sutera	2,086.70	2,200.70
Resort	1,054.80	1,135.10
Total	4,431.40	4,721.90

Table 6 Planting profile

Estate	Year of planting	Planting Cycle	Mature >3 years (Ha)	Immature < 3 years(Ha)	Planted area	% of planted area mature	% of planted area immature
Nak Estate	1995	2nd	182.70	-	182.70	14.16	-
	1996	2nd	146.50	-	146.50	11.36	-
	2001	2nd	111.70	-	111.70	8.66	-
	2002	2nd	154.20	-	154.20	11.95	-
	2006	2nd	82.50	-	82.50	6.39	-
	2007	2nd	50.20	-	50.20	3.89	-
	2008	2nd	42.40	-	42.40	3.29	-
	2009	2nd	79.90	-	79.90	6.20	-
	2010	2nd	60.20	-	60.20	4.67	-
	2016	2nd	68.90	-	68.90	5.34	-
	2017	2nd	83.60	-	83.60	6.48	-
	2018	3rd	-	78.00	78.00	-	6.05
	2019	3rd	-	63.20	63.20	-	4.90
	2020	3rd	-	85.90	85.90	-	6.66
Total			1,062.80	227.10	1,289.90	82.39	17.61
Resort Estate	2015	2nd	158.80	-	158.80	15.05	-
	2016	2nd	169.20	-	169.20	16.04	-
	2017	2nd	169.50	-	169.50	16.07	-
	2018	2nd	-	210.70	210.70	-	19.98
	2019	2nd	-	221.90	221.90	-	21.04
	2020	2nd	-	124.70	124.70	-	11.82
Total			497.50	557.30	1,054.80	47.16	52.84
Sutera Estate	2005	2nd	173.10	-	173.10	8.29	-
	2006	2nd	139.00	-	139.00	6.66	-
	2007	2nd	101.70	-	101.70	4.87	-
	2009	2nd	145.20	-	145.20	6.96	-
	2010	2nd	134.20	-	134.20	6.43	-
	2011	2nd	145.40	-	145.40	6.97	-
	2012	2nd	137.30	-	137.30	6.58	-
	2013	2nd	92.90	-	92.90	4.45	-
	2014	2nd	105.80	-	105.80	5.07	-
	2015	2nd	89.30	-	89.30	4.28	-
	2016	2nd	100.90	-	100.90	4.84	-
	2017	2nd	247.50	-	247.50	11.86	-
	2019	2nd	-	217.90	217.90	-	10.44
	2020	2nd	-	256.50	256.50	-	12.30
Total			1,612.30	474.40	2,086.70	77.26	22.74
Sub Total			3,172.60	1,258.80	4,431.40	71.60	28.40

Remarks:

There was changes in planted ha for Nak Estate, Sutera Estate and Resort Estate. Details as per below:

Estate	Planted Hectare Reduction	Remarks
Nak	2.50	1.80 ha – Mill desilting pond 0.20 ha – Mill staff housing 0.50 ha – Burial (Grave Yard) Ground
	19.10	Adjustment/Resurvey ha by Land Survey dated 07/12/2019 due to topography condition
Sutera	14.10	Adjustment/Resurvey ha by Land Survey dated 21/12/2019 due to Pan Borneo Highway Project
Resort	0.07	Ha adjustment as per Boustead Budget 2020

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2.3 Organizational Information/Contact Person(s)

The details of the contact person is as shown below:

Name	:	Mr. Mohammad Tarmizi Taufek
Position	:	Secretary RSPO, Boustead
Address	:	11h Floor, Menara Boustead, 69 Jalan Raja Chulan, 50200 Kuala Lumpur, Malaysia
Phone no.	:	+603-2145-2121/+6089-667-360
Fax no.	:	-
Email	:	tarmizi.bea@boustead.com.my

3.0 AUDIT FINDINGS

3.1 Changes to certified products in accordance to the production of the previous year

- 1) LTT Sabah Estate has been taken out from Boustead NAK supply base.
- 2) Changes of planted ha (details in summary of information Table 1).
- 3) Boustead Nak BU has applied to change their supply chain model from IP to MB. The application has been submitted in May 2019 and approved by RSPO EB. It has been noted that during this reporting period, Nak BU was receiving the certified crop until 14 May 2019. Starting in 15 May 2019, the POM started received and processed certified and non-certified crops.

3.2 Progress and changes in time bound plan (Refer to Attachment 6 for the time bound plan)

- i. Have all the estates under the parent company been certified? ☐ Yes ☒ No

If no, comments on the organization's compliance with the RSPO partial certification rules :

Boustead is in progress to certify all the 6 new Business Units from 2019 to 2022 as verified through the Time Bound Plan (updated in December 2019). The BUs are Loagan Bunut, Lapan Kabu, Sugut, Pertama, Kanowit & Tawai.

- ii. Are there any changes to the organization's time bound plan? ☐ Yes ☒ No

If yes, comment in terms of acceptance or non acceptance on the changes in the time-bound plan?

- iii. Are there associated smallholders (including scheme smallholders) in the CU ☐ Yes ☒ No

If yes, have ALL the associated smallholders (including scheme smallholders) where their fruit supply is included, by the mill, in its certification? ☐ Yes ☐ No

If no, please state reasons Not applicable.

There is no associated smallholder supplying FFB to the BU.

iv.	Any new acquisition which has replaced primary forests or HCV areas	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
3.3	Other changes (e.g. organizational structure, new contact person, addresses, etc.) <u>No changes, all remains the same.</u>				
3.4	Status of previous non-conformities *	<input checked="" type="checkbox"/>	Closed	<input type="checkbox"/>	Not closed*
	* If not closed, minor non conformity will be upgraded to major non conformity				
3.5.	Complaint received from stakeholder (if any) No significant complaints from stakeholders were observed.				
4.0	DETAILS OF NON-CONFORMITY REPORT				
4.1	For P&C (Details checklist refer to Attachment 3) :				
	Total no. of minor NCR(s) (details refer to Attachment 4)	List : 4	2.2.3, 4.2.4, 6.5.3, 7.3.1		
	Total no. of major NCR(s) (details refer to Attachment 4)	List : 4	4.1.1, 4.2.1, 6.2.1, 6.2.2		
4.2	For SC (Details checklist refer to Attachment 5) : NA				
	Total no. of major NCR(s) (details refer to Attachment 4)	List : NA	NA		
5.0	AUDIT CONCLUSION				
The audit team concludes that the organization has established and maintained its management system in line with the RSPO P&C requirements of the standard and demonstrated the ability of the system to systematically achieve agreed criterion & requirements.					

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6.0 RECOMMENDATION

☐

No NCR recorded. Recommended to continue certification.

☒

Minor NCR(s) recorded. Corrective action plan has been accepted. Verification of the NCR(s) to be carried out in the next audit.

Note: Minor NCRs raised in the audit which are not addressed in the subsequent audit shall be upgraded to major NCRs .

☒

Major NCR(s) recorded. Evidence of implementation of the corrective actions have been provided and accepted by the audit team. The NCR(s) have been satisfactorily closed out.

☒

Recommended to continue certification.

☐

Major NCR(s) recorded. Evidence of implementation of the corrective actions have been provided but not fully accepted by the audit team. NCR(s)..... have not been satisfactorily closed out within 60 days of the audit. Recommended for suspension of the certificate.

Note: Major NCRs which are not addressed within a further 60 days shall result in the certificate being withdrawn.

7.0 IT IS CONFIRMED THAT ALL CORRECTIVE ACTIONS TAKEN ON MAJOR NON CONFORMITIES HAVE BEEN SATISFACTORILY REVIEWED, ACCEPTED AND VERIFIED AND ALL CORRECTIVE ACTIONS PLANS PROVIDED ON MINOR NON CONFORMITIES HAVE BEEN SATISFACTORILY REVIEWED AND ACCEPTED. RECOMMENDED FOR CONTINUATION OF RSPO P & C CERTIFICATION.

Audit Team Leader :

DZULFIQAR AZMI

(Name)

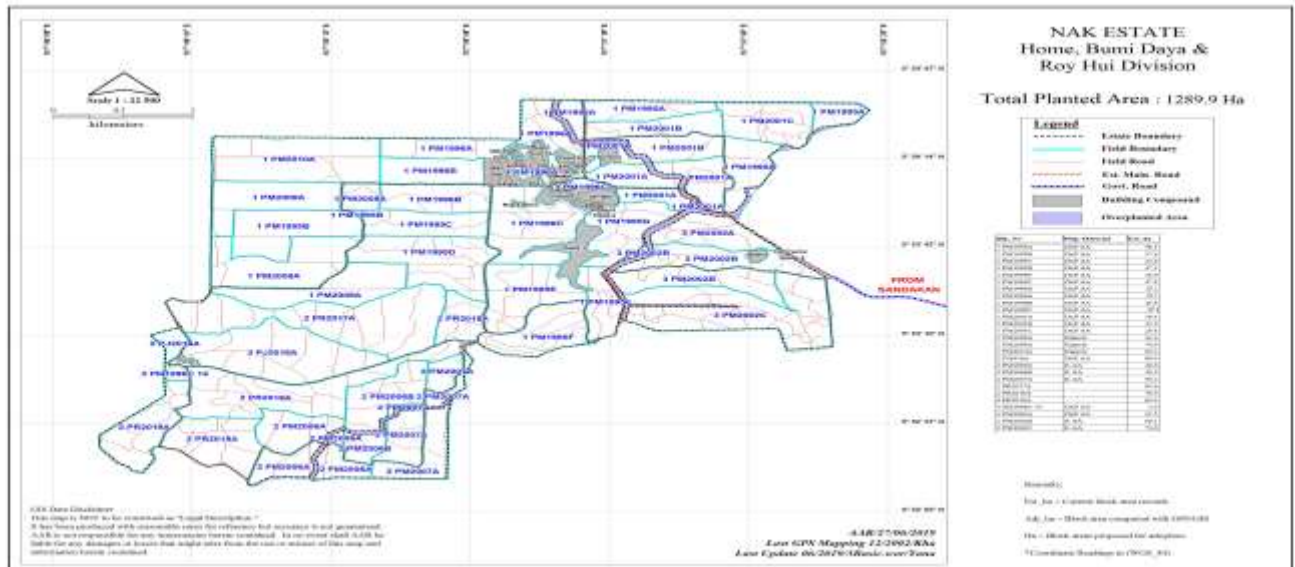

(Signature)

08/05/2020

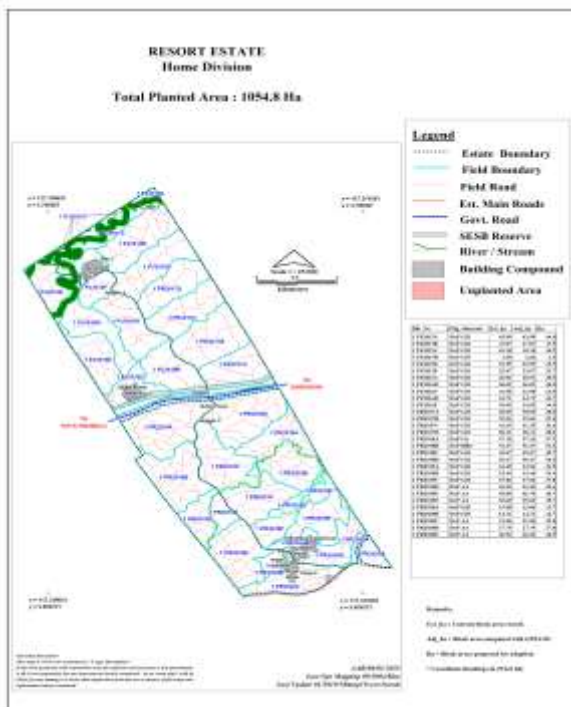
(Date)

Map of Nak BU

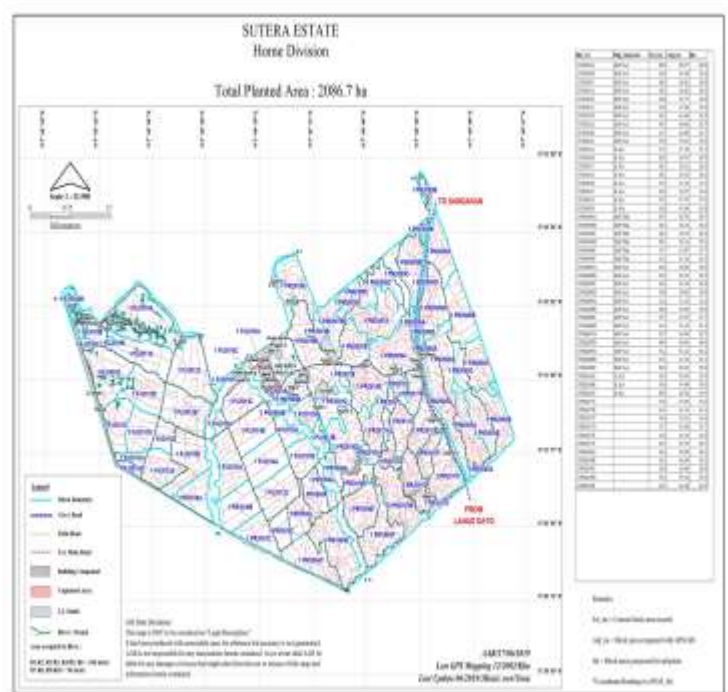
Nak Estate and Nak POM (within Nak Estate)



Resort Estate



Sutera Estate



**RSPO RECERTIFICATION AUDIT PLAN
BOUSTEAD NAK BU**

1. Objectives

The objectives of the audit are as follows:

- (i) To determine Certification Unit conformance against the RSPO Principles & Criteria Malaysian National Interpretation (MYNI)
- (ii) To verify the effective implementation of corrective actions arising from the findings of last audit
- (iii) To make appropriate recommendations based on the audit findings

2. Date of assessment : 24 – 28 February 2020

3. Site of assessment : Boustead Nak BU:

- Nak POM
- Nak Estate
- Resort Estate
- Sutera Estate
- Ladang Tabung Tentera Sabah (LTTS) – verify and check crop production only

4. Reference Standard :

- a. MYNI 2019 for RSPO P&C 2018
- b. RSPO Certifications Systems for P&C, June 2017
- c. RSPO Supply Chain System, June 2017
- d. Company's audit criteria including Company's Manual / Procedures

5. Assessment Team:

Tr. Lead Auditor : Dzulfikar Azmi (Safety, Environment, GHG, TPB)
Auditor : Mohd Ab Raouf Asis (Social)
Ismail Adnan (Social, HCV)
Amir Bahari (GAP)
Mohd Zulfakar Kamaruzaman (Supply Chain)

Observer : Mohd Annas Amin Omar

If there is any objection to the proposed audit team, the organization is required to inform the Lead Auditor/RSPO Section Manager.

7. Audit Method

Site audits including observation of practices, interviews with interested parties (all categories of contractors, employees, nearby population, etc.), documentation evaluation and evaluation of records.

8. Audit Findings

Audit findings shall be classified as major and/or minor. Major non conformities shall be addressed within 90 days or else the certificate shall be suspended. If the major non conformities are still not addressed within another 90 days, the certificate shall be terminated.

If there are five or more major non-compliances within one Principle found during the audit, immediate suspension of RSPO certification shall be recommended.

For minor non conformities raised in the surveillance audit, corrective action shall be verified in the next audit. These shall be upgraded to major non conformities if the corrective actions are not satisfactory implemented in the next audit.

9. Confidentiality Requirements

SIRIM QAS International shall not disclose any information concerning the company regarding all matters arising or coming to its attention with the conduct of the programme, which is of confidential in nature other than information, which is in the public domain.

In the event that there be any legal requirements for disclosing any information concerning the organization, SIRIM QAS International shall inform the organization of the information to be disclosed.

10. Working Language : English and Bahasa Malaysia

11. Reporting

a)	Language	:	English
b)	Format	:	Verbal and written
c)	Expected date of issue	:	2 weeks after the closure of the Major NC / or if only minor NC, 30 days from the last day of this audit.

12. Facilities Required

a.	Room for discussion
b.	Relevant document and record
c.	Personnel protective equipment if required
d.	Photocopy facilities
e.	A guide for each group

13. Assessment Programme Details : As below

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Day One: 24/02/2020 (Monday)

Time	Activities / areas to be visited			Auditee
9.00 am	Opening Meeting at Nak POM – Audit team introduction and briefing on assessment objectives, scope, methodology, criteria and programmes by SIRIM QAS Audit Team Leader.			All
9.30 am	Briefing on the organization background and implementation of RSPO at CU (including actions taken to address previous audit findings) by company Management Representative. Logistics discussion to the sites to be visited.			Management Representative
9.40 am	All team member will travel to LTTS Estate .			Auditors
10.00 am	To assign each audit team members – site and the P&C requirements			All
	Dzul LTTS Estate	Raouf LTTS Estate	Ismail LTTS Estate	
	To verify and check LTTS Estate crop production. (Crop transfer to Segamaha BU)			
12.00 pm	All team members will travel to Resort Estate			Auditors
1.00 pm	LUNCH BREAK			All
2.00 pm	Dzul Resort Estate	Raouf Resort Estate	Ismail Resort Estate	Guide(s) for each auditor
	Coverage of assessment: P1, P2, P3, P6, P7: <ul style="list-style-type: none">Follow up from previous assessment findings.Commitments to transparencyLaws and regulationsSafety & Health practice – witness activities at siteHazard identification and Risk Management	Coverage of assessment: P1, P2, P4, P5, P7: <ul style="list-style-type: none">Follow up from previous assessment findingsLaws and regulationsDiscussion with relevant management (CSR, community affairs) and view documentation such as EIA, SIA, assessment and management plans.Land titles user rights	Coverage of assessment: P1, P2, P3, P6, P7: <ul style="list-style-type: none">Follow up from previous assessment findingsLaws and regulationsConsultation with relevant government agenciesLocal communities and stakeholdersLocal sustainable developmentSupport smallholder inclusion	All
5.00 pm	Audit team discussion / End of Day 1 audit			All

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Day Two: 25/02/2020 (Tuesday)

Time	Activities / areas to be visited				Auditee
9.00 am	To assign each audit team members – site and the P&C requirements				All
	Dzul Resort Estate	Raouf Resort Estate	Ismail Resort Estate	Amir Resort Estate	
	Coverage of assessment: P1, P2, P3, P6, P7: <ul style="list-style-type: none"> Hazard identification and Risk Management Chemical management Chemical/ fertilizer store, workshop Facilities at workplace (water treatment plant, clinic, stores, workshop, landfill area & etc) Recycling activities Controlled/open burning Pollution mitigating plans Riparian zone River system and Water bodies Management and disposal of waste including pesticides containers Continuous improvement <p>Other area identified during the assessment</p>	Coverage of assessment: P1, P2, P4, P5, P7: <ul style="list-style-type: none"> Interview with Union representatives Interview with gender committee, worker representative, contractors, supplier, etc Workers Issues Facilities provided at line site (i.e. mosque, surau, community center, GPW, Tadika, provision shop & etc) Continuous improvement <p>Other area identified during the assessment</p>	Coverage of assessment: P1, P2, P3, P6, P7: <ul style="list-style-type: none"> Workers Issues Line site inspection Facilities provided at line site (i.e. mosque, surau, community center, GPW, Tadika, provision shop & etc) Complaints and grievances Inspection of protected sites with HCV attributes Forested area Plantation Boundary, adjacent and neighbouring land use Continuous improvement <p>Other area identified during the assessment</p>	Coverage of assessment: P1, P2, P3, P7: <ul style="list-style-type: none"> Follow up from previous assessment findings. Commitment to long-term economic and financial viability Good Agricultural Practice-witness activities at site (weeding/ spraying, etc) EFB mulching, POME application Nursery (if any) Plantation on hilly/swampy area IPM implementation, training and safe use of agro-chemicals. Training and skill development programs New planting Controlled/open burning Continuous improvement <p>Other area identified during the assessment</p>	
1.00 pm	LUNCH BREAK				All
2.00 pm	Overview of current activities at CU & Continue assessment at Sutera Estate				Guide(s) for each auditor
5.00 pm	Audit team discussion / End of Day 2 audit				All

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Day Three: 26/02/2020 (Wednesday)

Time	Activities / areas to be visited				Auditee
	To assign each audit team members – site and the P&C requirements				
	Dzul Sutera Estate	Raouf Sutera Estate	Ismail Sutera Estate	Amir Sutera Estate	
9.00 am	Coverage of assessment: P1, P2, P3, P6, P7: <ul style="list-style-type: none"> Follow up from previous assessment findings. Laws and regulations Waste management including disposal site Aspects/impacts of plantation management Safety & Health practice – witness activities at site Hazard identification and Risk Management Chemical management Chemical/ fertilizer store, workshop Facilities at workplace (water treatment plant, clinic, stores, workshop, landfill area & etc) Controlled/open burning Pollution mitigating plans Riparian zone River system and Water bodies Management and disposal of waste including pesticides containers Continuous improvement <p>Other area identified during the assessment</p>	Coverage of assessment: P1, P2, P4, P5, P7: <ul style="list-style-type: none"> Follow up from previous assessment findings Laws and regulations Discussion with relevant management (CSR, community affairs) and view documentation such as EIA, SIA, assessment and management plans. Land titles user rights Interview with Union representatives Interview with gender committee, worker representative, contractors, supplier, etc Workers Issues Facilities provided at line site (i.e. mosque, surau, community center, GPW, Tadika, provision shop & etc) Continuous improvement <p>Other area identified during the assessment</p>	Coverage of assessment: P1, P2, P3, P6, P7: <ul style="list-style-type: none"> Follow up from previous assessment findings Laws and regulations Consultation with relevant government agencies Local communities and stakeholders Local sustainable development Support smallholder inclusion Workers Issues Line site inspection Facilities provided at line site (i.e. mosque, surau, community center, GPW, Tadika, provision shop & etc) Complaints and grievances Inspection of protected sites with HCV attributes Forested area Plantation Boundary, adjacent and neighbouring land use Continuous improvement <p>Other area identified during the assessment</p>	Coverage of assessment: P1, P2, P3, P7: <ul style="list-style-type: none"> Follow up from previous assessment findings. Commitment to long-term economic and financial viability Good Agricultural Practice-witness activities at site (weeding/ spraying, etc) EFB mulching, POME application Nursery (if any) Plantation on hilly/swampy area IPM implementation, training and safe use of agro-chemicals. Training and skill development programs New planting Controlled/open burning Continuous improvement <p>Other area identified during the assessment</p>	All
1.00 pm	LUNCH BREAK				All
2.00 pm	Overview of current activities at CU & Continue assessment at Sutera Estate				Guide(s) for each auditor
5.00 pm	Audit team discussion / End of Day 3 audit				All

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Day Four: 27/02/2020 (Thursday)

Time	Activities / areas to be visited				Auditee
9.00 am	To assign each audit team members – site and the P&C requirements				All
	Dzul Nak Estate	Raouf Nak Estate	Ismail Nak Estate	Amir Nak Estate	
	Coverage of assessment: P1, P2, P3, P6, P7: <ul style="list-style-type: none"> Follow up from previous assessment findings. Laws and regulations Waste management including disposal site Aspects/impacts of plantation management Safety & Health practice – witness activities at site Hazard identification and Risk Management Chemical management Chemical/ fertilizer store, workshop Facilities at workplace (water treatment plant, clinic, stores, workshop, landfill area & etc) Controlled/open burning Pollution mitigating plans Riparian zone River system and Water bodies Management and disposal of waste including pesticides containers Continuous improvement <p>Other area identified during the assessment</p>	Coverage of assessment: P1, P2, P4, P5, P7: <ul style="list-style-type: none"> Follow up from previous assessment findings Laws and regulations Discussion with relevant management (CSR, community affairs) and view documentation such as EIA, SIA, assessment and management plans. Land titles user rights Interview with Union representatives Interview with gender committee, worker representative, contractors, supplier, etc Workers Issues Facilities provided at line site (i.e. mosque, surau, community center, GPW, Tadika, provision shop & etc) Continuous improvement <p>Other area identified during the assessment</p>	Coverage of assessment: P1, P2, P3, P6, P7: <ul style="list-style-type: none"> Follow up from previous assessment findings Laws and regulations Consultation with relevant government agencies Local communities and stakeholders Local sustainable development Support smallholder inclusion Workers Issues Line site inspection Facilities provided at line site (i.e. mosque, surau, community center, GPW, Tadika, provision shop & etc) Complaints and grievances Inspection of protected sites with HCV attributes Forested area Plantation Boundary, adjacent and neighbouring land use Continuous improvement <p>Other area identified during the assessment</p>	Coverage of assessment: P1, P2, P3, P7: <ul style="list-style-type: none"> Follow up from previous assessment findings. Commitment to long-term economic and financial viability Good Agricultural Practice-witness activities at site (weeding/ spraying, etc) EFB mulching, POME application Nursery (if any) Plantation on hilly/swampy area IPM implementation, training and safe use of agro-chemicals. Training and skill development programs New planting Controlled/open burning Continuous improvement <p>Other area identified during the assessment</p>	
1.00 pm	LUNCH BREAK				All
2.00 pm	Overview of current activities at CU & Continue assessment at Nak Estate				Guide(s) for each auditor
5.00 pm	Audit team discussion / End of Day 4 audit				All

Day Five: 28/02/2020 (Friday)

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Time	Activities / areas to be visited				
9.00 am	To assign each audit team members – site and the P&C requirements				
	Dzul Nak POM	Raouf Nak POM	Ismail Nak POM	Amir Nak POM	Zulfakar Nak POM
	Coverage of assessment: P1, P2, P3, P6, P7: <ul style="list-style-type: none"> Follow up from previous assessment findings. Laws and regulations Waste management including disposal site Aspects/impacts of plantation management Safety & Health practice – witness activities at site Chemical/ fertilizer store, workshop Facilities at workplace (water treatment plant, clinic, stores, workshop, landfill area & etc) Riparian zone Management and disposal of waste including pesticides containers Continuous improvement Other area identified during the assessment	Coverage of assessment: P1, P2, P4, P5, P7: <ul style="list-style-type: none"> Follow up from previous assessment findings Laws and regulations Discussion with relevant management (CSR, community affairs) and view documentation such as EIA, SIA, assessment and management plans. Land titles user rights Interview with Union representatives Interview with gender committee, worker representative, contractors, supplier, etc Workers Issues Continuous improvement Other area identified during the assessment	Coverage of assessment: P1, P2, P3, P6, P7: <ul style="list-style-type: none"> Follow up from previous assessment findings Laws and regulations Local communities and stakeholders Line site inspection Facilities provided at line site (i.e. mosque, surau, community center, GPW, Tadika, provision shop & etc) Complaints and grievances Inspection of protected sites with HCV attributes Forested area Plantation Boundary, adjacent and neighbouring land use Continuous improvement Other area identified during the assessment	Coverage of assessment: P1, P2, P3, P7: <ul style="list-style-type: none"> Follow up from previous assessment findings. Commitment to long-term economic and financial viability Mill Best Practice- witness activities at site (weeding/ spraying, etc) EFB mulching, POME application Training and skill development programs Controlled/open burning Water Management Plan Continuous improvement Other area identified during the assessment	Site visit and assessment on Supply Chain Implementation including the: <ul style="list-style-type: none"> Model used General Chain of Custody System Requirements for the supply chain Documented procedures Purchasing and goods in Outsourcing activity Sales and goods out Processing Records keeping Registration Training Claims
12.00 pm	LUNCH BREAK & SOLAT JUMAAT				
2.00 pm	Verification on outstanding issues for CU Continue Audit Team discussion and preparation of assessment findings.				
3.00 pm	Discussion and acceptance on assessment findings with Management Representative and visited site Plantation / Scheme Manager				
4.00 pm	Closing meeting at Nak POM / End of audit				

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Attachment 3

RSPO P&C AUDIT CHECKLIST AND FINDINGS (MYNI 2019 FOR RSPO P&C 2018)

Principle 1: Behave ethically and transparently

Drive ethical business behaviour, build trust and transparency with stakeholders to ensure strong and healthy relationships.

Clause	Indicators	Comply Yes/No	Findings
1.1 The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.	1.1.1 (C) Documents that are specified in the RSPO P&C are made available to the public.	YES	The Nak BU continued to implement the procedure for responding to any communication as outlined in their Estate/Mill Quality Management System documents. The records of communication were identified and maintained in different files depending on the stakeholder. Among the records reviewed were correspondences with the authorities and employees. The CU continued to use internet for disseminating public information. Information relating to land titles, safety and health plans, pollution prevention plans and the procedure for complaints and grievances are available through Boustead Plantation website at http://www.bousteadplantations.com.my/home.html
	1.1.2 Information is provided in appropriate languages and accessible to relevant stakeholders.	YES	The Nak BU continued to maintain stakeholders for contractors, vendors/suppliers, government agencies, schools, local communities, etc. It was noted that Boustead has revised their website, http://www.bousteadplantations.com.my/home.html to include all management documents relating to the unit's environmental, social and legal issues demonstrating commitment towards compliance to RSPO criteria.
	1.1.3 (C) Records of requests for information and responses are maintained.	YES	The Nak BU have identified personnel responsible for complaints. Records of communication (classified as internal and external) were identified and maintained in different files, depending on the stakeholders. Among the records reviewed were correspondences with the authorities, local communities and employees. The latest communications sighted in these records were the "Borang Aduan" requesting repairs of the employee's houses.
	1.1.4 (C) Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by nominated representative.	YES	The consultation and communication procedures were documented. External and internal communication procedures developed by Boustead Plantation for the estates and mill maintained to be followed and available at the audited sites. Consultation and communications procedures for Nak BU is documented in the <i>Carta Aliran Membuat Aduan Kepada Pihak Pengurusan (Dalaman)</i> , External Communications Procedure, Fair Compensation Procedure. This document was sighted during the audit.
	1.1.5 There is a current list of contact and details of stakeholders and their nominated representatives.	YES	The list of stakeholders for Nak BU are maintained, and made available during the audit. The stakeholders list at Nak BU's are including the contractors, vendors, neighboring estates/smallholders, villagers and government agencies Records of communications are documented and filed. Records also show actions taken in response to inputs from stakeholders, and that efforts are made to ensure understanding by affected parties.

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Clause	Indicators	Comply Yes/No	Findings
1.2 The unit of certification commits to ethical conduct in all business operations and transactions.	1.2.1 A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.	YES	Documented code of ethical conduct and integrity titled 'Code of Ethics and Conduct' maintained and had been communicated to all level of the workforce of the BU.
	1.2.2 A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.	YES	In addition, Boustead Plantation Berhad (BPB) also has a Vendor CODE of ETHICS & CONDUCT which has been developed to outline the standards of behaviour required by Boustead Plantation Berhad's vendors which includes expectation to uphold human rights. The Vendor COBC applies to all its suppliers, consultants, agents, contractors /service providers who have direct dealings with the Group.

Principle 2: Operate legally and respect rights

Implement legal requirements as the basic principles of operation in any jurisdiction.

Clause	Indicators	Comply Yes/No	Findings
2.1 There is compliance with all applicable local, national and ratified international laws and regulations.	2.1.1 (C) The unit of certification complies with applicable legal requirements.	YES	It was evident that Nak BU continue to comply with most of the applicable laws and regulations. Relevant records sighted during audit.
	2.1.2 A documented system for ensuring legal compliance is in place. This system has a means to track changes to the laws and regulations.	YES	Document titled "Legal & Other Requirement Register (LORR)" maintained available at NAK BU. The document last reviewed in Feb 2020 by HQ.
	2.1.3 Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.	YES	The Estates have maps showing the locations of boundary stones that have been physically located and marked. Inspection of boundary stones/markers/trenching at the 3 estates, during the field inspection confirmed that they were clearly marked and maintained. All the physical markers/Boundary stones along the legal boundaries between was visibly available.
2.2 All contractors providing operational services and supplying labour and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.	2.2.1 A list of contracted parties is maintained.	YES	A list of contracted parties is maintained.
	2.2.2 All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party. Evidence of legal due diligence of all contracted third parties, recruitment agencies (licensed/accredited) for migrant workers, service providers and labour	YES	It was evident that agreements with third parties contain clauses on meeting applicable requirements. Evidence of legal due diligence carried out include getting the vendors to sign the undertaking to comply with rules relating to labour and human rights, company ethics and management practices, and would comply with all laws and regulations relating to anti-bribery, fraud and corruption.

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Clause	Indicators	Comply Yes/No	Findings
	contractors, is available.		
	2.2.3 All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour. Where young workers are employed, the contracts include a clause for their protection.	NO	All contracts signed with contractors contain a clause on compliance with employment laws, which would include laws related to employment of children and young persons. However, sampled Contract agreement at Nak Estate does not contain clauses disallowing child, forced and trafficked labour. Based on contractor agreement sampled at NAK Estate, the contract does not contain clauses disallowing child, forced and trafficked labour. Therefore, Minor NCR was raised as MAR 03 2020.
2.3 All FFB supplies from outside the unit of certification are from legal sources.	2.3.1 (C) For all directly sourced FFB, the mill requires: <ul style="list-style-type: none"> Information on geo-location of FFB origins. Evidence of the ownership status or the right/claim to the land, or valid use of land by the grower/smallholder One or more supporting documents for claims Valid MPOB license 	YES	Fresh Fruit Bunches are supplied from Boustead Plantation Berhad owned estates which are certified to RSPO and non-certified to RSPO. So far, there is no third-party FFB sent to the mil.
	2.3.2 For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator 2.3.1.	YES	Fresh Fruit Bunches are supplied from Boustead Plantation Berhad owned estates which are certified to RSPO and non-certified to RSPO. So far, there is no third-party FFB sent to the mil.

Principle 3: Optimise productivity, efficiency, positive impacts and resilience

Implement plans, procedures and systems for continuous improvement.

Clause	Indicators	Comply Yes/No	Findings
3.1 There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.	3.1.1 (C) A business or management plan (min 3y) is documented that includes, where applicable, a jointly developed business case for Scheme Smallholders.	YES	NAK Business Unit continued to achieve long term economic and financial viability through documented management plan projected to year 2024. Since there are no smallholders in this Business Unit, therefore a business case for scheme smallholders is not considered.
	3.1.2 An annual replanting programme projected for a minimum of five years with yearly review, is available.	YES	All the estates had replanting programs in place (2020 to 2024). The long-range replanting programs (LRRP) until 2024 were sighted on the Estates. The program was reviewed once a year and incorporated into their annual financial budget.

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Clause	Indicators	Comply Yes/No	Findings
	3.1.3 The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken.	YES	The management review meeting for Boustead Nak BU which were held in Feb 2020 attended by all the managers. It was chaired by Sustainability Chairman. Among the management review were discussed are: 1. Results of internal audits 2. Customer (internal/external) feedback 3. Process performance and product conformity 4. Status of preventive and corrective actions 5. Follow-up actions from management reviews 6. Changes that could affect the management system 7. Recommendations for improvement Management has transparent to address continuous suitability, adequacy and effectiveness of the requirements for effective implementation of RSPO.
3.2 The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.	3.2.1 (C) The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impacts and opportunities of the unit of certification.	YES	The management documents in relation to environmental and social plans and impact assessments implemented by the BU were made available and maintained at all audited operating units.
	3.2.2 As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template.	YES	Not applicable.
3.3 Operating procedures are appropriately documented, consistently implemented and monitored.	3.3.1 (C) Standard Operating Procedures (SOPs) for the unit of certification are in place.	YES	NAK BU has developed and documented several manuals for its use. Among them were Standard Operating Procedure (SOP), Oil Palm Circulars, Safe Work Procedure, OSHA Manual, Occupational Safety and Health Guidelines and Procedure for the training entitled Sustainability Guidelines.
	3.3.2 A mechanism to check consistent implementation of procedures is in place.	YES	There are several mechanisms used to check on consistent implementation of procedures. One of the regular mechanisms used by Nak BU are internal audits conducted by Sustainability Team.
	3.3.3 Records of monitoring and any actions taken are maintained and available.	YES	In the Nak BU the monitoring of the SOP implementation was closely made by all levels of the supervisory personnel with records maintained and checked.

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Clause	Indicators	Comply Yes/No	Findings
s3.4 A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.	3.4.1 (C) In new plantings or operations including mills, an independent SEIA, undertaken through a participatory methodology involving the affected stakeholders and including the impacts of any smallholder/outgrower scheme, is documented.	YES	NAK BU has established its environmental aspects / impacts register associated with their activities. Environmental aspect and impact (EAI) which covers from upstream activities such as FFB reception until downstream processes was sighted during assessment and established for 2019/2020. Identification and evaluation of environmental impact was done for all activities and processes related to the mill operation. Among the most significant environmental receptors are the boiler stack emission which associated with air emission, palm oil mill effluent (POME) discharge to land application by sprinkler system. For the estate operation, all activities from harvesting, pest and disease, upkeep programme until delivery to mill has been identified. For both estates, latest environment aspect impact assessment was reviewed on 15/01/2020 covering all activities in estates certification units. The main purposed of this assessment was to evaluate and analyse the operations impact on soil, water, and lair associated with the organization activities. Among environment aspects assessed were agrochemical applications, land and water contamination from hazardous material and farm vehicles, human settlement disturbance and abandonment areas. So far, no issues related to environmental has been highlighted during stakeholders meeting.
	3.4.2 For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been developed with participation of affected stakeholders.	YES	At Nak BU, Environment Management Plan 2019/2020. – compliance to legal requirements, aspects/impacts, action plans, waste identification & disposal method, control of scheduled waste, list of pollutants and monitoring system, improvement plan. The monitoring of the documented environmental management plans is ongoing and plans will be reviewed on annual basis.
	3.4.3 (C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.	YES	Mitigation measures of significant aspects that could negatively affect the environment maintained implemented as per established plans.
3.5 A system for managing human resources is in place.	3.5.1 Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives where applicable.	YES	Employment procedures for recruitment, selection, hiring, are documented. For locals, the procedures are in SOP on Hiring of Local workers. The procedure details out the process of hiring (application form, screening, interview, requisition approval from HR Manager/Estate Manager, medical check-up and issuance of letter of offer).
	3.5.2 Employment procedures are implemented, and records are maintained.	YES	Evidence of implementation is available from workers' files such as application form, interview, medical test and issuance of letter of offer. Sighted during the audit were recruitment files of the sampled workers.

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Clause	Indicators	Comply Yes/No	Findings
3.6 An occupational health and safety (H&S) plan is documented, effectively communicated and implemented.	3.6.1 (C) All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.	YES	The hazard identification, risk assessment and risk control (HIRARC) procedure has been established. Nak BU have conducted the risk assessment on all its operation as well as determining their control measures. Nak POM.
	3.6.2 (C) The effectiveness of the H&S plan to address health and safety risks to people is monitored.	YES	Occupational health and safety (OHS) management plan for Nak BU had been established. The OHS management plan sighted addressed issues related to hazards and risks, legal register and its requirements for compliance, OSH awareness and training program, accident and emergency procedures, audiometric test, use of PPE, OSH Committee meetings, etc. Generally, the OSH plans 2019/2020 were acceptable.
3.7 All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.	3.7.1 (C) A documented programme that provides training is in place, which is accessible to all staff, workers, Scheme Smallholders and outgrowers, taking into account gender-specific needs, and which covers applicable aspects of the RSPO P&C, in a form they understand, and which includes assessments of training.	YES	The training program for 2020 covering all aspects of the RSPO Principles and Criteria and other essential operations activities has been established. Training identification matrix has been established with target months for of implementation.
	3.7.2 Records of training are maintained, where appropriate on an individual basis.	YES	NAK Business Unit had trained their staff, workers and records of training were kept in the RSPO training file. The records included information on the title of the training, name and signature of the attendees, name of the trainer, time and venue. Records sighted during audit.
	3.7.3 Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed.	YES	Training was conducted in Jan 2019, attended by 5 person including PIC, Clerk, Assistant Engineer, Staff and Weighbridge Operator. Attendance list & photograph was seen. Another training conducted in Feb 2020 for the transporter contractor.

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SUPPLY CHAIN REQUIREMENTS FOR MILLS

Disclaimer text: The following section is taken verbatim from the RSPO Supply Chain Certification Standard (14 June 2017) (RSPO SCCS), general requirements as well as modules D & E for mills. The RSPO SCCS is the document in vigour for these requirements and should be referred to in any cases of uncertainty. Any references to other modules or sections contained in the table below, refer to the RSPO SCCS document. As per RSPO SCCS, all requirements are major Indicators (i.e. equivalent of critical Indicators in P&C 2018).

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
Definition Identity Preserved Mill D.1	A mill is deemed to be IP if the FFB used by the mill are sourced from plantation/ estates that are certified against the RSPO P&C, or against the Group Certification scheme. Certification for CPO mills is necessary to verify the volumes and sources of certified FFB entering the mill, the implementation of any processing controls (for example, if physical separation is used), and volume sales of RSPO certified products. If a mill process certified and uncertified FFB without physically separating them, then only Module E is applicable.	YES	Nak POM received only certified FFB until 14 May 2019. Starting in 15 May 2019, the POM started received and processed certified and non-certified crops. During the P&C assessment, the audit team verified the volumes and sources of certified FFB entering the mill, the implementation of processing controls and volume sales of RSPO certified products. Refer to Table 3-IP for the relevant production data.
Definition Mass Balance Mill E.1	Certification for CPO mills is necessary to verify the volumes of certified and uncertified FFB entering the mill and sales volume of RSPO certified products. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3rd party certified supply base. In that scenario, the mill can claim only the volume of oil palm products produced from processing of the certified FFB as MB.	YES	Starting in 15 May 2019, the POM started received and processed certified and non-certified crops. Refer to Table 3-MB for the relevant production data.
Explanation (Volume and product integrity) D.2 E.2	The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the certification body (CB) in the public summary of the	YES	Projection data available as in Table 4 of this report. The mill observed to have met registration and reporting requirements for supply chain through the RSPO Palm Trace. The registration information was: Name: Boustead Bhd - Boustead Nak Business Unit Gradient Sdn Bhd

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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	<p>P&C certification report. For an independent mill, the estimated tonnage of CPO and PK products shall be recorded in the RSPO IT platform, supply chain certificate and public summary audit report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.</p> <p>The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO supply chain managing organisation (RSPO IT platform).</p>		<p>Country: Malaysia. Member Category: Oil Mil Core product: Palm Oil Sub License ID: -</p>
<p>Documented procedures 5.3.1 D.3 E.3</p>	<p>The site shall have written procedures and/or work instructions to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following:</p> <ul style="list-style-type: none"> • Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements. • Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records). • Identification of the role of the 	YES	<p>The Supply Chain Procedure was revised December 2019 (revision: 8), the said procedure was sighted and found all elements of the RSPO Supply Chain standard were covered which included</p> <ul style="list-style-type: none"> • 4.0 Responsibilities • 5.0 Control of Documents • 6.0 Delivery of FFB the Estates (FFB) • 7.0 Purchasing and Goods in • 8.0 Process monitoring • 9.0 CPO and PK Despatch • 10.0 Record Keeping • 11.0 Product Claims • 12.0 Outsourced Contractor • 13.0 Training • 14.0 Management Review & Audit • 15.0 Reclassification of Mill's Supply Chain Model • 16.0 Processing/Continuous Accounting System • 17.0 Complaints • 18.0 Definitions • 19.0 List of Appendix

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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	<p>person having overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the organisation's procedures for the implementation of this standard.</p> <ul style="list-style-type: none"> The site shall have documented procedures for receiving and processing certified and non-certified FFBs. 		<p>The revised procedure has addressed that for palm products dispatch i.e. CPO and PK, need to perform quality test on individual consignment.</p>
Internal Audit 5.3.2	<p>The site shall have a written procedure to conduct annual internal audit to determine whether the organisation;</p> <ul style="list-style-type: none"> Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents. Effectively implements and maintains the standard requirements within its organisation. Any non-conformities found as part of the internal audit shall be issued corrective action. The outcomes of the internal audits and all actions taken to correct non- conformities shall be subject to management review 	YES	<p>As describe under para 14.0 SOP, RSPO: Supply Chain Revision which follows the RSPO Supply Chain Certification Standard Revision 2017 requirements. Audit report has also been established. The audit was conducted against the RSPO Supply Chain Certification Standard Revision 2017 requirements. RSPO internal audit was conducted in Feb 2020 by the internal auditor. Documentation available. Nak POM has taken necessary action to close out the NCR within the same month.</p> <p>- Documented procedure has defined management review frequency. It will be conducted once a year. It was carried out in Feb (combine RSPO SC and MSPO traceability and MSPO SCCS).</p>

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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	at least annually. The organisation shall be able to maintain the internal audit records and reports.		
Purchasing Goods In 5.4 D.4.1/ D.4.2 D.4.1/E.4.2	<p>The site shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received.</p> <p>The site shall inform the CB immediately if there is a projected overproduction of certified tonnage.</p> <p>The site shall have a mechanism in place for handling non-conforming oil palm products and/or documents.</p>	YES	NPOM had continued to receive certified FFBs from the CU's own supply bases as well as non-certified FFBs from outsiders. There were Three supply bases (estates) sending certified FFBs to KPOM. They were Nak, Resort and Sutera Estates. For non-certified FFBs, NPOM had sourced them from 3 Boustead Own Estate who are yet to certified by RSPO due to new acquire namely Boustead Sapa Payau, Ladang Pertama, Sungai Ruku-ruku.
Outsourcing Activities 5.5	<p>5.5.1 In cases where an operation seeking or holding certification outsources activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the operation seeking or holding certification shall ensure that the independent third party complies with the requirements of the RSPO SCCS. A CPO mill and independent mill cannot outsource processing activities like refining or crushing.</p> <p>This requirement is not applicable to outsourced storage facilities where the management of the oil palm product(s) and instructions for tank movements are controlled by the certified organisation (not the tank farm manager).</p>	YES	No outsource activity except for CPO and PK transporter. The agreement document was available and communication on the RSPO supply chain requirement were communicated to them. Record of training was sighted.

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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	<p>5.5.2 Sites which incl.outsourcing within the scope of their RSPO Supply Chain certificate shall ensure the following:</p> <p>a) The site has legal ownership of all input material to be included in outsourced processes;</p> <p>b) The site has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the site to ensure that certification bodies (CBs) have access to the outsourcing contractor or operation if an audit is deemed necessary.</p> <p>c) The site has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor.</p> <p>d) The site seeking or holding certification shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to their respective operations, systems, and any and all information, when this is announced in advance.</p>	YES	<p>Nak mill has outsource the transportation of certified CPO and certified PK. An agreement covering the outsource activity was sighted. It has been noted that the meeting highlighted the information on the implementation of RSPO standard. There is also addendum stated that the transporter shall comply with 'to ensure that certification bodies (CBs) have access to the outsourcing contractor or operation if an audit is deemed necessary'</p>
	<p>5.5.3 The site shall record the names and contact details of all contractors used for the processing or physical handling of RSPO certified OP prod.</p>	YES	<p>List of contact person for both transporters were made available and up-to-date in the List of Stakeholder.</p>

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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	5.5.4 The site shall at its next audit inform its CB of the names and contact details of any new contractor used for the processing or physical handling of RSPO certified oil palm products.	YES	No new contractors used and will be used in the future for the processing or production of RSPO certified materials.
Record keeping 5.9	5.9.1 The organisation shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of these RSPO SCCS requirements.	YES	Sighted CPO and PK delivery note, weighbridge ticket, production data, internal audit and management review records were found up-to-date.
	5.9.2 Retention times for all records and reports shall be a min 2 yrs and shall comply with legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock.		All records related to RSPO SC were maintain minimum for 2 years. Sample CPO dispatch note since Jan 2015 until to date was available and well maintained.
	5.9.3 The organisation shall be able to provide the estimate volume of palm oil / palm kernel oil content (separate categories) in the RSPO certified oil palm product and keep an up to date record of the volume purchased (input) and claimed (output) over a period of 12 months.	YES	From March 2019 – Feb 2020, Nak POM had delivered 12,363.49MT of CPO and 2,599.94 as MB/IP to 1 buyer (Sandakan Edible Oil) From same date 1,851.77MT of PK IP to 1 buyer (Sandakan Edible Oil). The records of the volume purchased (input) and claimed (output) over a period of 12 months was updated in 'Mass Balance Records for Oil Mill'.
D.5.1	The site shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis.	YES	Not Applicable since this is MB POM
E.5.1	a) The site shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis. b) All volumes of palm oil and palm kernel oil that are delivered	YES	Available.

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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	are deducted from the material accounting system according to conversion ratios stated by RSPO. The site can only deliver MB sales from a positive stock. Positive stock can include product ordered for delivery within 3 months. However, a site is allowed to sell short i.e. product can be sold before it is in stock.		
Conversion Factors 5.10	5.10.2 Where applicable, a conversion rate shall be applied to provide a reliable estimate for the amount of certified output available from the associated inputs. Organisations may determine and set their own conversion rates which shall be based upon past experience, documented and applied consistently. Guidance on conversion rates is published on the RSPO website (www.rspo.org).	YES	<p>Nak POM process all the received certified crop & their processing output will be based on their actual Oil Extraction Rate (OER) as well as Kernel Extraction Rate (KER).</p> <p>These figures were monitored on daily & monthly basis by the mill using the prepared template (e.g. Monthly Production Report – Physical Movement) to ensure their accuracy as well as monitoring of their ongoing performance.</p>
	5.10.2 Conversion rates shall be periodically updated to ensure accuracy against actual performance or industry average if appropriate.	YES	
Processing D.6	The site shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non- certified oil palm product including during transport and storage to strive for 100% separation.	YES	Not applicable since Nak POM is Mass Balance Mill.

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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
Sales and goods out 5.6	<p>5.6.1 The supplying site shall ensure that the following minimum info for RSPO certified products is made available in document form: The name and address of the buyer;</p> <ul style="list-style-type: none"> • The name and address of the seller; • The loading or shipment / delivery date; • The date on which the documents were issued; • A description of the product, including the applicable supply chain model (Identity Preserved, Segregated or Mass Balance or the approved abbreviations); • The quantity of the products delivered; • Any related transport documentation; • Supply chain certificate number of the seller; • A unique identification number. • Information shall be complete and can be presented either on a single document or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documents and specification documentation). For sites that are required to announce and confirm trades in the RSPO IT platform, this shall include making Shipping Announcements / Announcements and Confirmations on the RSPO IT 	YES	Documented procedures related to sales and goods out were sighted and found adequate. The requirement of sales & goods out especially on notation of applicable Supply Chain model & Certificate number being complied by indicating in weighbridge dispatch ticket.

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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	platform per shipment or group of shipments.		
Registration of Transactions 5.7	5.7.1 Supply chain actors who: <ul style="list-style-type: none"> are mills, traders, crushers and refineries; and take legal ownership and/or physically handle RSPO Certified Sustainable oil palm products that are available in the yield scheme of the RSPO IT Platform (Figure 2 and 3, refer Annex 1) shall register their transaction in the RSPO IT platform and confirm upon receipt where applicable. 	YES	The registration of transaction being carried out by Boustead Marketing subordinate. Transactions records sighted during audit.
	5.7.2 The involved supply chain actors mentioned in 5.7.1 shall do the following actions in the RSPO IT Platform: Shipping Announcement / Announcement: When RSPO certified volume is sold as certified, the volumes of products that are in the yield scheme (Figure 2 and 3, refer Annex 1) shall be registered as a Shipping Announcement / Announcement in the RSPO IT Platform.		

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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	<p>The declaration time to do Shipping Announcement / Announcement is based on members' own standard operating procedures.</p> <p>Trace: When RSPO certified volumes are sold as RSPO certified to actors in the supply chain beyond the refinery, the volume shall be traced at least annually. Tracing triggers the generation of a trace document with a unique traceability number. Tracing can be done in a consolidated way at least annually.</p> <p>Remove: RSPO certified volumes sold under other scheme or as conventional, or in case of underproduction, loss or damage shall be removed.</p> <p>Confirm: Acknowledge the purchase of RSPO certified volume by confirming Shipping Announcements / Announcements.</p>		
Claims 5.11	5.11.1 The site shall only make claims regarding the use of or support of RSPO certified oil palm products that are in compliance with the RSPO Rules on Market Communications & Claims.	YES	Relevant information on product claim (including applicable Supply Chain model and certificate number) being correctly indicated in the relevant outgoing paperwork. Nak POM has not use RSPO corporate logo as well as trademark logo

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Principle 4: Respect community and human rights and deliver benefits

Respect community rights, provide equal opportunities, maximise benefits from engagement and ensure remediation where needed.

Clause	Indicators	Comply Yes/No	Findings
4.1 The unit of Cert. respects human rights, which includes respecting the rights of Human Rights Defenders.	4.1.1 (C) A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders, is documented and communicated to all levels of the workforce, operations, FFB suppliers and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.	NO	Human Rights Policy has been established by Boustead Plantations Berhad on 11 January 2016. Through interview with workers, operators, FFB suppliers and local communities at NAK BU, the Policy was communicated to them through workers meeting with all estates/mill management or during morning 'briefing' and during 'Stakeholders meeting' conducted. All the estates and the mill adopt the Human Rights Policy, which, among others, respects human rights and will not be complicit in human rights infringement. However, Boustead Plantations Berhad does not have a documented policy that prohibits retaliation against Human Rights Defenders. Boustead Plantations Berhad's Human Rights provides for respect of Human Rights however does not have prohibits retaliation against Human Rights Defenders. Therefore, Major NCR was raised as MAR 01 2020.
	4.1.2 The unit of certification does not instigate violence or use any form of harassment in their operations.	YES	As at time of audit, it was confirmed that the unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.
4.2 There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties.	4.2.1 (C) The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.	NO	All estates and mill in NAK BU have a mutually agreed system open to all affected parties, to resolve disputes in an effective, timely and appropriate manner. Each estate/mill has its own established procedure for resolving complaint/grievance from workers and/or the public (local communities, external stakeholders). However, the dispute and grievance procedure does not prohibit retaliation against Human Rights Defenders, community spokespersons and whistleblowers where requested. As objective evidence, there existing dispute and grievance procedure called "Prosedur Aduan/Pendapat Pekerja Kilang, Ladang, Orang Awam, Masyarakat Sekitar dan Lain-Lain" does not prohibit retaliation against Human Rights Defenders, community spokespersons and whistleblowers where requested. Therefore, Major NCR was raised as MAR 02 2020.
	4.2.2 Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.	YES	Based on the interview with the affected parties, it was found that the system was understood. The procedure for complaint/grievance resolution was explained to all workers and external stakeholders through management/workers/stakeholders meeting.
	4.2.3 The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.	YES	NAK BU keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.

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Clause	Indicators	Comply Yes/No	Findings
	4.2.4 The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.	NO	The system used by the NAK BU in resolving disputes and grievances exists in the procedure called ' <i>Prosedur Cara Cara Mengemukakan Aduan</i> ' and " <i>Prosedur Aduan/Pendapat</i> ". The Mill and Estates within NAK BU each has its own Internal Complaint Form/Book and External Communication/Complaint Form/Book available. The Internal Complaint Books are mostly for employees to lodge complaint pertaining to their houses. The external stakeholder complaint record/book reviewed did not show complaints against the BU. Nevertheless, a review of the Boustead NAK BU conflict resolution mechanism found it did not include an option for observers as well as the option of a third-party representation. Specifically, it does not include the option for complainant access to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator. Therefore, a Minor NCR ISMA 01 2020 against Indicator 4.2.4 is raised.
4.3 The unit of certification contributes to local sustainable development as agreed by local communities.	4.3.1 Contributions to community development that are based on the results of consultation with local communities are demonstrated.	YES	Contributions to community development that are based on the results of consultation with local communities.
4.4 Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.	4.4.1 (C) Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior and Informed Consent (FPIC) process. Documents related to the history of land tenure and/or the actual legal or customary use of the land are available.	YES	It has been verified that for Sutera Estate, Boustead has bought the land in 1995, as Country Lease. It was previously owned by The North Borneo Trading Company Limited of 60, The Strand, London. The Land Title was stated the company has leased since 10/7/1888 for 999 years and registered at Jesselton (Kota Kinabalu) on 28/2/1953 after that, the land has been sold to Sharikat Hing Lee Sdn Bhd on date 6/12/1972 (as per land Title). Boustead has acquired the land from Sharikat Hing Lee Sdn Bhd on year 1995 and change the name to Boustead Sutera on 7/6/2005. For Resort Estate, as Country Lease, the land Title was previously owned by Thai Hong Hang (Sabah) Sdn Bhd and was sublease to Resort Corporation (Sabah) Sdn Bhd. Resort Corporation has changed their name to Boustead Segaria Sdn Bhd on 4/9/2014 and at the same time has changed their sublease to Boustead Rimba Nilai Sdn Bhd. As for Nak Estate there are mixed land title which is from several company Boustead has bought all the land in 1985, as Country Lease. It was previously owned by Syarikat Kemajuan Bumi Daya (Sabah) Sdn Bhd, Gradient Holdings Sdn Bhd, Yaw Lim Plantations Sdn Bhd.
	4.4.2 Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include:	YES	As reported in 4.4.1 of this checklist, Boustead Nak BU has been developed since 1990, after it was bought from the previous land owner; Sabah Land Development. All the related documentation regarding the land acquisition was kept in Boustead HQ Office and was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate. Based on the audit findings, copies of negotiated agreements on FPIC and other evidences required by this indicator were not applicable.

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Clause	Indicators	Comply Yes/No	Findings
	4.4.2a Evidence that a plan has been developed through consultation and discussion in good faith with all affected groups in the communities, with particular assurance that vulnerable, minorities' and gender groups are consulted, and that information has been provided to all affected groups, including information on the steps that are taken to involve them in decision making.	YES	As reported in 4.4.1 of this checklist, Boustead Nak BU has been developed since 1990, after it was bought from the previous land owner; Sabah Land Development. All the related documentation regarding the land acquisition was kept in Boustead HQ Office and was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate.
	4.4.2b Evidence that the unit of certification has respected communities' decisions to give or withhold their consent to the operation at the time that these decisions were taken.	YES	As reported in 4.4.1 of this checklist, Boustead Nak BU has been developed since 1990, after it was bought from the previous land owner; Sabah Land Development. All the related documentation regarding the land acquisition was kept in Boustead HQ Office and was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate.
	4.4.2c Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by affected communities, including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land.	YES	As reported in 4.4.1 of this checklist, Boustead Nak BU has been developed since 1990, after it was bought from the previous land owner; Sabah Land Development. All the related documentation regarding the land acquisition was kept in Boustead HQ Office and was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate.
	4.4.3 (C) Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighboring communities where applicable, and relevant authorities).	YES	There was no land encumbered by customary rights or dispute from any stakeholder at SOU Selaba, it was confirmed through interviewed with the relevant stakeholders.
	4.4.4 All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements.	YES	There was no land encumbered by customary rights or dispute from any stakeholder at SOU Selaba, it was confirmed through interviewed with the relevant stakeholders.

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Clause	Indicators	Comply Yes/No	Findings
	4.4.5 (C) Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose.	YES	There was no land encumbered by customary rights or dispute from any stakeholder at SOU Selaba, it was confirmed through interviewed with the relevant stakeholders.
	4.4.6 There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.	YES	There was no land encumbered by customary rights or dispute from any stakeholder at SOU Selaba, it was confirmed through interviewed with the relevant stakeholders.
4.5 No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions.	4.5.1 (C) Documents showing identification and assessment of demonstrable legal, customary and user rights are available.	YES	Based on Social Impact Assessment (SIA) Report for Boustead Nak BU and land title, there was no new plantings are established on local peoples' land. It has been verified that the land is legitimately owned by Boustead Nak BU. The audit team had confirmed that there were no land issues related to previous owners and it was confirmed through interviewed with the relevant stakeholders.
	4.5.2 (C) FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative institutions, with all the relevant information and documents made available, with option of resourced access to independent advice through a documented, long-term and two-way process of consultation and negotiation.	YES	As reported in 4.4.1 of this checklist, Boustead Nak BU has been developed since 1990, after it was bought from the previous land owner; Sabah Land Development. All the related documentation regarding the land acquisition was kept in Boustead HQ Office and was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate. The audit team had also confirmed this through interviewed relevant stakeholders.
	4.5.3 Evidence is available that affected local peoples understand they have the right to say 'no' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated agreements are	YES	As reported in 4.4.1 of this checklist, Boustead Nak BU has been developed since 1990, after it was bought from the previous land owner; Sabah Land Development. All the related documentation regarding the land acquisition was kept in Boustead HQ Office and was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate. The audit team had also confirmed this through interviewed relevant stakeholders.

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Clause	Indicators	Comply Yes/No	Findings
	non-coercive and entered into voluntarily and carried out prior to new operations.		
	4.5.4 To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of the land allocation process.	YES	As reported in 4.4.1 of this checklist, Boustead Nak BU has been developed since 1990, after it was bought from the previous land owner; Sabah Land Development. All the related documentation regarding the land acquisition was kept in Boustead HQ Office and was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate. The audit team had also confirmed this through interviewed relevant stakeholders.
	4.5.5 Evidence is available that the affected communities and rights holders have had the option to access to information and advice that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands.	YES	As reported in 4.4.1 of this checklist, Boustead Nak BU has been developed since 1990, after it was bought from the previous land owner; Sabah Land Development. All the related documentation regarding the land acquisition was kept in Boustead HQ Office and was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate. The audit team had also confirmed this through interviewed relevant stakeholders.
	4.5.6 Evidence is available that the communities (or their representatives) gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator.	YES	As reported in 4.4.1 of this checklist, Boustead Nak BU has been developed since 1990, after it was bought from the previous land owner; Sabah Land Development. All the related documentation regarding the land acquisition was kept in Boustead HQ Office and was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate. The audit team had also confirmed this through interviewed relevant stakeholders.
	4.5.7 New lands are not acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations without consent under the right of eminent domain of the federal and state land acquisition legislations.	YES	As reported in 4.4.1 of this checklist, Boustead Nak BU has been developed since 1990, after it was bought from the previous land owner; Sabah Land Development. All the related documentation regarding the land acquisition was kept in Boustead HQ Office and was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate. The audit team had also confirmed this through interviewed relevant stakeholders.
4.6 Any negotiations concerning compensation for loss of legal,	4.6.1 (C) A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.	YES	Boustead Nak BU have a standard procedure for identifying social related issues called "Land Dispute Compensation and Calculation Procedure" and "Procedure For Calculating & Distribution Fair Compensation". The procedures defined details process of how compensation for any issues/disputes related to land, ownership and access to land, and ensures negotiations concerning compensation are dealt with. The procedure ensure that any negotiations concerning compensation for loss of legal, customary or user rights are

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Clause	Indicators	Comply Yes/No	Findings
customary or user rights are dealt with thru a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.			dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.
	4.6.2 (C) A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.	YES	“Land Dispute Compensation and Calculation Procedure” and “Procedure For Calculating & Distribution Fair Compensation” detailed out the procedures for calculating and distributing compensation in a participatory and fair manner. These procedures specify that it would take into account ethnic group, gender differences, etc. A flowchart to the same effect was also sighted. Interviews with the relevant confirmed that the mechanism for them to express their views are available, and the issues (if any) will be dealt in accordance with this standard requirement. However, the stakeholders have confirmed that there was no existing/known dispute that causing the need for any negotiation resulting in compensation process etc. either in the mill or the estate.
	4.6.3 Evidence is available that equal opportunities are provided to both men and women to hold land titles for scheme small holdings.	YES	The requirement of this indicator was not applicable as there is no scheme smallholding at Boustead Nak BU.
	4.6.4 The process and outcomes of any negotiated agreements, compensation and payments are documented, with evidence of the participation of affected parties, and made publicly available to them.	YES	As mentioned in 4.6.2 above, there were no existing/known issues related to this indicator, hence it was not applied to Boustead Nak BU.
4.7 For new planting, where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements.	4.7.1 (C) A mutually agreed procedure for identifying people entitled to compensation is in place.	YES	Boustead Nak BU have a standard procedure for identifying social related issues called “Land Dispute Compensation and Calculation Procedure” and “Procedure For Calculating & Distribution Fair Compensation”. The procedures defined details process of how compensation for any issues/disputes related to land, ownership and access to land, and ensures negotiations concerning compensation are dealt with. The procedure ensures that any negotiations concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.
	4.7.2 (C) A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is in place and documented and made available to affected parties.	YES	There was no issue regarding compensation (monetary or otherwise) with villagers, local community and neighboring estate. The audit team has also interviewed relevant stakeholders and from the interviews, it can be concluded that there was no evidence of any land dispute at Boustead Nak BU.

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Clause	Indicators	Comply Yes/No	Findings
	4.7.3 Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.	YES	This requirement in this indicator was not applicable for Boustead Nak BU.
4.8 The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that they have legal, customary, or user rights.	4.8.1 Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC.	YES	As reported in 4.4.1 of this checklist, Boustead Nak BU has been developed since 1990, after it was bought from the previous land owner; Sabah Land Development. All the related documentation regarding the land acquisition was kept in Boustead HQ Office and was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate. The audit team had also confirmed this through interviewed relevant stakeholders.
	4.8.2 (C) Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms.	YES	Land conflict is not present in the area of the unit of certification. The audit team has also interviewed relevant stakeholders.
	4.8.3 Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant requirements.	YES	This requirement in this indicator was not applicable for Boustead Nak BU.
	4.8.4 For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applic).	YES	This requirement in this indicator was not applicable for Boustead Nak BU.

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Principle 5: Support smallholder inclusion

Include smallholders in RSPO supply chains and improve their livelihoods through fair and transparent partnerships.

Clause	Indicators	Comply Yes/No	Findings
5.1 The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.	5.1.1 Current and previous period prices paid for FFB are publicly available and accessible by smallholders.	YES	Fresh Fruit Bunches were supplied from Boustead Plantation Berhad owned estates, which is Nak Estate, Sutera Estate and Resort Estate. and Uncertified FFB from Boustead Estate which is currently not certified under RSPO Tawai BU (Sungai Ruku-Ruku Estate, Sapa Payau Estate, Tawai Estate, Pertama Estate). So far, there was no third-party FFBs sent to the mill. Thus, no contract involved with smallholder.
	5.1.2 (C) Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.	YES	As mentioned above. No contract involved with smallholder.
	5.1.3 (C) Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.	YES	As mentioned above. No contract involved with smallholder.
	5.1.4 (C) Evidence is available that all parties, including women and independent representative organisations assisting smallholders where requested, are involved in decision-making processes and understand the contracts. These include those involving finance, loans/credits, and repayments through FFB price reductions for replanting and or other support mechanisms where applicable.	YES	As mentioned above. No contract involved with smallholder.
	5.1.5 Contracts are fair, legal and transparent and have an agreed timeframe.	YES	Interviews conducted with contractors and suppliers confirmed their understanding of their rights and obligations under the contract. Both contractors confirmed the fairness of the terms of their contract, and payments are usually received within 7 to 10 days of invoice issuance.
	5.1.6 (C) Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.	YES	These contractors interviewed confirmed that payments are made in a timely manner, namely within 7 to 10 days of invoice. Audit team has verified the latest payments record for month of January 2020.
	5.1.7 Weighing equipment is verified by an independent third party on a regular basis.	YES	Weighing Equipment in Nak POM has been calibrated by yearly basis using accredited weighing company Metrology Corporation Malaysia Sdn Bhd in Jan 2020.

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Clause	Indicators	Comply Yes/No	Findings
	5.1.8 The unit of certification supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material.	YES	Boustead Nak BU supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material. However, in Boustead Nak BU, Fresh Fruit Bunches are supplied from Boustead Plantation Berhad owned estates which are certified to RSPO and non-certified to RSPO yet. There is no third-party FFB sent to the mill. Noted that Boustead Nak BU has invited nearby smallholders to attend the Stakeholder meeting scheduled in Dec 2019 to promote on RSPO certification. Sighted letter invitation to the smallholder.
	5.1.9 (C) The unit of certification has a grievance mechanism for smallholders and all grievances raised are dealt with in a timely manner.	YES	A grievance mechanism which respects anonymity and protects complainants is in place at the Boustead Nak BU as per the Grievances Process, Grievances Procedure ", and "Consultation and Grievances Communication Procedure Internal/External" and Land Dispute compensation and calculation procedure.
5.2 The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains.	5.2.1 The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in RSPO certification.	YES	Boustead Nak BU supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material. Noted that Boustead Nak BU has invited nearby smallholders to attend the Stakeholder meeting scheduled in Dec 2019 to promote on RSPO certification. Sighted letter invitation to the smallholder.
	5.2.2 The unit of certification develops and implements smallholder support program to improve smallholder livelihood and build their capacity to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder).	YES	Boustead Nak BU supports Independent Smallholders to improve smallholder livelihood and build their capacity to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder). Noted that Boustead Nak BU has invited nearby smallholders to attend the Stakeholder meeting scheduled in Dec 2019 to promote on RSPO certification. Sighted letter invitation to the smallholder.
	5.2.3 Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production.	YES	Boustead Nak BU supports Independent Smallholders to improve smallholder livelihood and build their capacity to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder). Noted that Boustead Nak BU has invited nearby smallholders to attend the Stakeholder meeting scheduled in Dec 2019 to promote on RSPO certification. Sighted letter invitation to the smallholder.
	5.2.4 (C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.	YES	Fresh Fruit Bunches were supplied from Boustead Plantation Berhad owned estates, which is Nak Estate, Sutera Estate and Resort Estate. And Uncertified FFB from Boustead Estate which is currently not certified under RSPO Tawai BU (Sungai Ruku-Ruku Estate, Sapa Payau Estate, Tawai Estate, Pertama Estate). So far, there was no

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Clause	Indicators	Comply Yes/No	Findings
			third-party FFBs sent to the mill.
	5.2.5 The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.	YES	So far, there was no third-party FFBs sent to the mill.

Principle 6: Respect workers' rights and conditions

Protect workers' rights and ensure safe and decent working conditions.

Clause	Indicators	Comply Yes/No	Findings
6.1 Any form of discrimination is prohibited.	6.1.1 (C) A publicly available non-discrimination and equal opportunity policy is implemented in such a way to prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age.	YES	The Boustead Equal Opportunity Policy updated in Jan 2011 is publicly available at the offices of the Nak Palm Oil Mill, Nak Estate, Sutera Estate and Resort Estate. This Policy states Boustead Policy on equal opportunity in all aspects of its employment including recruitment, training and promotion.
	6.1.2 (C) Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against including charging of recruitment fees for migrant workers.	YES	Based on documentation reviewed such as employment contracts and letters of offer, pay slips, allocation of housing at the linesite and audit interviews, there is no evidence that local and foreign workers, women and local communities have been discriminated against. Interviews conducted with workers (male, female, local and migrant) as well as local communities also confirmed that this is so. There is also no evidence of payment of recruitment fees by migrant workers.
	6.1.3 The unit of certification demonstrates that recruitment selection, hiring, access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available.	YES	As stipulated in the contracts, Job Description and Yearly Salary Scale for workers and Staff the recruitment selection, hiring and promotion where relevant are based on availability, skills, capabilities, qualities, and medical fitness necessary for the jobs. For monthly paid employees, interviews are done by Estate Manager/Mill before a panel of interviewers who would objectively assess the candidate for suitability. Promotions are based on recommendations, Years of service and performance.
	6.1.4 Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is	YES	As of the date of the audit, there is no pregnant worker at NAK BU. As confirmed by the worker during interview, there is no evidence that pregnancy testing was carried out in a discriminatory manner. Pregnancy test was done on her own free will. During interview it was confirmed that if they require contact with chemicals, they will allocate to other light

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Clause	Indicators	Comply Yes/No	Findings
	offered for pregnant women.		works.
	6.1.5 (C) A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.	YES	Chairman of Gender Committee called 'Persatuan Wanita' at each sites responsible in handling and channeling issue to management, if any. Management has directed chairman of gender committee to respects and protects anonymity and complainants where requested. Complainants can submit in their complaint either in writing or verbally. Workers interviewed know that they can either complaint to their immediate supervisor, or if they wish, to the estate management. A functioning grievance mechanism is in place. The Workers Representative and Gender Committee also looks into allegation of discrimination if reported. Interviews with local workers, foreign workers and female employees confirm that there was no evidence of any form of discriminatory practices by the NAK BU.
	6.1.6 There is evidence of equal pay for the same work scope.	YES	The Boustead Equal Opportunity Policy updated in Jan 2011 is publicly available at the offices of the Nak Palm Oil Mill, NAK Estate, Sutera Estate and Resort Estate. This Policy states Boustead Policy on equal opportunity in all aspects of its employment including recruitment, training and promotion. The Policy identifies under-represented groups where they are encouraged to apply for training and employment opportunities with the Company, and that where possible, special training will be provided for such groups to prepare them to compete on equal terms for jobs and promotion. Comparisons were made of sampled employment contracts and payslips of harvesters from local and harvesters from Indonesia. Evidence is available that sampled workers receive equal pay for equal work.
6.2 Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW).	6.2.1 (C) Applicable labour laws, union and/or other collective agreements and documentation of pay and conditions are available to the workers in national languages (English or Bahasa Malaysia) and explained to them in language they understand.	NO	Documentation of pay are available in the form of monthly pay slips, and conditions of pay are contained in employment contracts and letters of employment offer. Copies of these documents are provided to the workers. Briefing on relevant provisions on the Sabah Labor Ordinance (e.g. hours of work, rest day) Minimum Wages Order, were also given to the workers. However, employment contracts and payslip not available for the contractor workers. Based on sampled at estate and mill, the employment contracts and payslip for the contractor workers was not made available for the contractors. Therefore, Major NCR was raised as MAR 04 2020.
	6.2.2 (C) Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give	NO	The employment contracts signed between the estate/mill management contain employment and payment terms and provisions covering duration of employment, place of work, salary, working hours, medical, accommodation, SOCSO, transportation, public holidays, sick leave, annual leave, mutual termination of service, etc. The pay slip is the document that give accurate information on compensation for all work performed. It contains the following information: employee name, IC/passport, gang, month of pay, pay description, (basic, price bonus, productivity incentive, allowances, deductions for SOCSO, EIS, KSWP, total income for the month, total deductions, net pay. However, Employment contracts was not detailing on conditions of employment e.g.

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Clause	Indicators	Comply Yes/No	Findings
	accurate information on compensation for all work performed. This includes a form of record for work done by family members.		maternity leave. Based on employment contracts sample at NAK Estate and NAK POM, there was no detailing on conditions of employment e.g. maternity leave in compliance with national legal requirements. Therefore, NCR was raised as MAR 05 2020.
	6.2.3 (C) There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements.	YES	There is evidence that workers observe regular working hours including overtime hours within the legal confines of the Sabah Labor Ordinance. This was verified from the estate workers' employment contracts, punch cards and interviews with the workers themselves. They are also entitled to at least 30 minutes' rest after 5 hours of work.
	6.2.4 (C) The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. National laws, or in their absence the ILO Guidance on Workers' Housing Recommendation No. 115, are used. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure.	YES	Evidence is available that the NAK BU provide adequate housing and facilities to its employees in accordance with the requirements of the Workers' Minimum Standard of Housing and Amenities Act 1990. Houses are provided rent free. Each house has between 2 to 3 rooms and accommodate between 2 to 5 workers. Foreign workers are provided with accommodation as stated in their employment contracts. Local workers too are offered accommodation, but those who are within the local communities prefer to live outside the estate/mill premises. Among the available amenities include football fields, badminton/takraw/volleyball court, children's playground, places of worship, sundry shops and an activity hall.
	6.2.5 The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.	YES	All units have its own canteen and grocery store which sells basic items such as eggs, flour, rice, vegetables, frozen food such as fish, meat, onions, etc. Items seen in the stores are adequate, clearly labelled and within its expiry period. Workers interviewed informed that they purchase items from these stores, but also since the estates and mill are easily accessible to the nearest town, they also go out to the towns. Workers could either pay in cash, or on credit.
	6.2.6 A "DLW" is paid to all workers, including those on piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours. PROCEDURAL NOTE: A written policy with specific implementation plan, committing to payment of a "decent living wage" is in	YES	All sampled workers receive at least minimum wages based on Minimum Wages Order 2018. The new Minimum Wages Order 2020 gazetted on 10 Jan 2020 and came into effect on 1 February 2020. However, since this audit was conducted from 24 to 28 February 2020, payment of the new minimum wages could not be verified for February 2020. NAK Estate, Sutera Estate, Resort Estate and NAK POM had calculated the prevailing wages and in-kind benefits for their workers. The calculation included housing, electricity, water, transport to work, sports and recreation facilities, education, childcare and healthcare. The auditor had verified the calculation and though the calculation was in line with RSPO Guidance on Calculating Prevailing Wages.

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Clause	Indicators	Comply Yes/No	Findings
	<p>place. The implementation plan with specific targets, and a phased implementation process will be in place, including the following:</p> <ul style="list-style-type: none"> • An assessment is conducted to determine prevailing wages and in-kind benefits already being provided to workers. • There is annual progress on the implementation of living wages • Where a minimum wage, based on equivalent basket of goods, is stipulated in Collective Bargaining Agreements (CBAs), this should be used as the foundation for the gradual implementation of the living wage payment. • The unit of certification may choose to implement the “living wage” payment in a specific section as a pilot project; the pilot will then be evaluated and adapted before an eventual scale-up of the living wage implementation <p>Until such time where the Malaysian version of “decent living wage” has been endorsed by RSPO and implemented by the unit of certification, the Malaysian minimum wage has to be paid.</p>		
	6.2.7 Permanent, full-time employment is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal.	YES	All the estates and mill employ full-time employees. Foreign workers are full-time employees but have a contractual duration which is stipulated in their employment contracts which is 2 years for Indonesian. This contract duration can be mutually extended subject to the annual work permit from the Malaysian Immigration Department.
6.3 The unit of certification respects the rights of all	6.3.1 (C) A published statement recognising freedom of association and right to collective bargaining in national languages (English and/or Bahasa	YES	A valid freedom of association policy (<i>Polisi Kebebasan Berpersatuan</i>) dated Jan 2011 is available in bilingual (Malay and English). The policy is posted at the Nak POM, Nak Estate, Sutera Estate and Resort Estate notice board and information wall. Interviews with workers they are aware of their workers’ representatives.

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Clause	Indicators	Comply Yes/No	Findings
personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel.	Malaysia) is available and is explained to all workers, in language that they understand, and is demonstrably implemented.		
	6.3.2 Minutes of meetings between the unit of certification with trade unions or workers representatives, who are freely elected, are documented in national languages (English and/or Bahasa Malaysia) and made available upon request.	YES	Although there were no official trade unions in Sabah operating within the NAK BU, workers had appointed their own representatives to sit on the Workers Representative Committee. The Workers Representative Committee comprise worker and management representatives. Minutes of the Workers Representative Committee meetings (JCC) were documented, sighted and verified.
	6.3.3 Management does not interfere with the formation or operation of registered unions/ labour organisations or associations, or other freely elected representatives for all workers including migrant and contract workers.	YES	Evidence is available that all worker representatives were freely appointed by the workers as confirmed by the workers' representatives themselves as confirmed by a spraying mandore from Sutera Estate and a weighbridge operator from NAK Palm Oil Mill.
6.4 Children are not employed or exploited.	6.4.1 A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements.	NO	The formal Policy on protection of children and non-employment of children is contained in the "Polisi Penggajian Pekerja Kanak-Kanak Dan Had Umur Minima" signed by CEO dated in Dec 2019. This undertaking to not hire child labour is included in all service contracts and supplier agreements.
	6.4.2 (C) There is evidence that minimum age requirements are met. Personnel files show that all workers are above the national minimum age or above company policy minimum age, whichever is higher. There is a documented age screening verification procedure.	YES	Based on interviews, documentation review and observations in the field, evidence is available that minimum age requirements are met throughout NAK BU. There also have a documented age screening verification procedure.
	6.4.3 (C) Young persons may be employed only for non- hazardous work, with protective restrictions in place for that work.	YES	There was no evidence that any young persons were employed in any of the units at NAK BU as evidenced from documentation review, field observations and interviews.
	6.4.4 The unit of certification demonstrates communication about its 'no child labour' policy and the negative effects of child labour, and promotes child protection to	YES	Based on the documents sighted, communication about its no child labour Policy was communicated to all levels of employees as evidenced from training records at the NAK BU.

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Clause	Indicators	Comply Yes/No	Findings
	supervisors and other key staff, smallholders, FFB suppliers and communities where workers live.		
6.5 There is no harassment or abuse in the workplace, and reproductive rights are protected.	6.5.1 (C) A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all levels of the workforce.	YES	A policy on sexual harassment titled ' <i>Polisi Gangguan Seksual</i> ' has been established since Jan 2011. The policy was signed by the Plantation Director and is available in Malay language. The policy is displayed on the notice boards at the mill and the estates offices. No evidence or acts that contradict this policy were observed as interviewed the women workers/staffs and gender committee during the audit in the BU.
	6.5.2 (C) A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce.	YES	Nak BU has established a policy titled ' <i>Hak Reproduksi</i> ' dated in Aug 2015. Nak POM, NAK Estate, Sutera Estate and Resort Estate have briefed their workers from time to time during muster briefings. Based on interview with workers, they basically understood the intent of the policy.
	6.5.3 Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified.	NO	Gender Committee have been established at the Mill and Estate levels to help disseminate awareness on issues relating to reproductive rights and need of new mothers. Awareness on reproductive rights need of new mothers are also briefed during muster and Gender Committee meetings held at each Mill and Estates. However, at Resort Estate, Management has not assessed the needs of new mothers. No evidence of assessed the needs of new mothers at Resort Estate. Therefore, NCR was raised as MAR 06 2020.
	6.5.4 A grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce.	YES	A grievance mechanism has been maintained by the CU. Chairman of Gender Committee at each operating units responsible in handling and channeling issue to management. The management has directed the chairman of the Gender Committee to respects and protects anonymity and complainants where requested. The mechanism has been communicated to all levels of the workforce as verified by auditor during interview with female workers at all estates and Mill.
6.6 No forms of forced or trafficked labour are used.	6.6.1 (C) All workers have entered into employment voluntarily, and the following are prohibited: <ul style="list-style-type: none"> • Retention of identity documents or passports (except for administration purposes including legalisation and renewal processes) • Charging the workers for recruitment fees • Contract substitution • Involuntary overtime • Lack of freedom of workers to resign 	YES	Collective evidence is available that all sampled workers have entered into employment voluntarily.

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Clause	Indicators	Comply Yes/No	Findings
	<ul style="list-style-type: none"> • Penalty to the workers for termination of employment • Debt bondage • Withholding of wages 		
	6.6.2 (C) Where temporary or migrant workers are employed, a specific labour policy and/or procedures are established and implemented.	YES	A special labour policy for employment of foreign workers has been addressed in the ' <i>Polisi Pekerja Buruh Asing</i> '. The policy mentioned that all employees should be treated fairly in terms of recruitment, terms and conditions of work, provide decent living, no contract substitution and post arrival programme will be conducted once arrived for three months. The CU maintained its specific procedure / flowchart for employment of foreign workers titled 'Sourcing Process for Foreign Workers'. The procedure has been implemented for any employment related with foreign workers.
6.7 The unit of certification ensures that the working environment under its control is safe and without undue risk to health.	6.7.1 (C) The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded.	YES	Estate / Mill Managers were appointed as responsible person(s) for safety and health issues and also chairman for OSH Committee. The Manager subsequently assigned duties of ESH coordinator to the Assistants or healthcare assistant for the down line implementation of ESH practices in the estate and mill. All identified Executives were officially given a letter for such an appointment. Records of regular meetings between the responsible person and workers to discuss about health and safety had been verified to the satisfactory maintained.
	6.7.2 Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in national languages (English and/or Bahasa Malaysia) and explained in the language understandable to the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.	YES	Accident and emergency procedures were available in OSHA Manual, i.e. Chapter 15: Accident, Incident, Non conformity, Corrective and Preventive Action & Chapter 16: Emergency Response and Preparedness. Emergency situations identified were fire, explosions, and medical emergencies, uncontrolled release of hazardous substances, security threats and floods. The estate shall test their emergency response plans at least annually. During site visit, it was sighted Emergency Response Plan was available at Boiler Station, Sterilizer Station, Chemical Store, Workshop, Lubricant Store etc. During interviews with workers it was noted that all workers understand regarding ERP. Telephone numbers and names of the members of the Emergency Response Team (ERT) were communicated to all employees and displayed at notice boards. Telephone numbers of the PIC, Police Station, Fire Brigade, and Government Clinic were also included.
	6.7.3 (C) Workers use appropriate personal protective equipment (PPE), which is provided free of charge to all workers at the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land	YES	All staff and workers such as the storekeepers, harvesters and sprayers were continuously trained and random interviews conducted showed that they had understood the hazards involved and the usage and handling of chemicals in a safe manner. Appropriate PPE were given to employees of estate and mill visited. During site at spraying activities, harvesting activities and LF collection, they were seen to wearing PPE such as face masks respirators, goggles, rubber boots, nitrile gloves, apron

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Clause	Indicators	Comply Yes/No	Findings
	preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.		and hard hat, to cover all potentially hazardous operations. Sanitation facilities for those applying pesticides was available near to chemical store area, after completed spraying activities, the workers will change out of PPE, wash and put on their personal clothing at the area. Meanwhile, during site inspection estate and mill workshop, most of the moving part and rotating machinery were installed with machine guarding and properly covered. Noted also the set of oxygen and acetylene cylinders in the workshop available with “flash back arrestors”.
	6.7.4 All workers are provided with medical care and covered by accident insurance. Costs incurred from work-related incidents leading to injury or sickness are covered in accordance with Malaysian law.	YES	Local & Foreign workers are covered by SOCSO (Pertubuhan Keselamatan Sosial). The “Jadual Caruman Bulanan” for January 2020 were reviewed.
	6.7.5 Occupational injuries are recorded using Lost Time Accident (LTA) metrics.	YES	Occupational injuries are recorded using Lost Time Accident (LTA) metrics. Sighted the Nak BU has maintained and updated the LTA Summary by monthly basis.

Principle 7: Protect, conserve and enhance ecosystems and the environment

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

Clause	Indicators	Comply Yes/No	Findings
7.1 Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques.	7.1.1 (C) IPM plans are implemented and monitored to ensure effective pest control.	YES	NAK BU continued to monitor the Implementation of Integrated Pest Management (IPM) plans.
	7.1.2 Species referenced in the Global Invasive Species Database and CABI.org are not to be used in managed areas, unless plans to prevent and monitor their spread are implemented.	YES	This is not practiced in the 3 estates visited. None of species were referenced in the Global Invasive Species Database and CABI.org are used in the management of IPM.
	7.1.3 There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with prior approval of government authorities.	YES	There was no land preparation in NAK BU by burning ever since Boustead Plantations Berhad practice zero burning as per the policy dated July 99 (revised in Aug 2018) in SOP Clearing methods.
7.2 Pesticides are used in ways that do not endanger health of	7.2.1 (C) Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritized.	YES	Justification of the use of pesticides had been documented. The use of selective products that are specific to the targeted pest, weed or disease had been defined in internal established SOPs.

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Clause	Indicators	Comply Yes/No	Findings
workers, families, communities or the environment.	7.2.2 (C) Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per ha and number of applications) are provided.	YES	NAK BU continued to record areas where pesticides were used. a) Pesticides were used only when justified and as programmed. Records of pesticides used by area, quantity used, hectares applied, LD 50 and Ai/Ha were made available to auditors. b) Records were maintained in store issue chits, bin cards, program sheets, field cost books and progress reports
	7.2.3 (C) Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.	YES	All the estates on NAK BU continued to apply pesticides by proven methods that minimise risk and impacts. Application of pesticides was based on and guided by the following documents: a) CHRA b) MSDS/SDS supplied by the manufacturer c) OPC Manual d) Safe work procedure Manual
	7.2.4 There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.	YES	NAK BU is committed to minimize the usage of agrochemicals by implementing IPM with the increased in the planting of beneficial plants such as <i>Tunera subulata</i> , <i>Cassia cobanensis</i> and <i>Antigonon leptopus</i> .
	7.2.5 Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, are not used, unless in exceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks. The due diligence refers to:	YES	There was no evidence to show that Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, were used in all 3 estates visited. a) The Estates had used only Class II, Class III and Class IV chemicals. b) All the pesticides used were those registered under the Pesticides Act 1974 (Act 149).
	7.2.5a Judgment of the threat and verify why this is a major threat.	YES	
	7.2.5b Why there is no other alternative which can be used.	YES	
	7.2.5c Which process was applied to verify why there is no other less hazardous alternative.	YES	
	7.2.5d What is the process to limit the negative impacts of the application.	YES	
	7.2.5e Estimation of the timescale of the	YES	

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Clause	Indicators	Comply Yes/No	Findings
	application and steps taken to limit application to the specific outbreak.		
	7.2.6 (C) Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they carry out.	YES	The estates and mill had a SOP for use of PPE during working. All workers involved in pesticide application were provided with appropriate PPE and replaced when damaged. PPE issue and replacements records were verified by the auditors. It was also observed that PPE was used by workers working in the fields. The estate and mill had a SOP for handling of chemical/pesticide management. The employees involved in the chemical handling such as the storekeepers, sprayers, fertilizer and rat bait workers were trained in chemical handling and they understood the hazards of the chemicals and how the chemicals should be used in a safe manner. The trade and generic names of the chemicals were made known to them through the SDS training. It was also noted that SDS are available at chemical and fertilizers during the audit.
	7.2.7 (C) Storage of all pesticides is in accordance with recognised best practices.	YES	The storage of pesticides at Nak BU was found to be in compliance with the Occupational Safety and Health Act 1994 (Act 514) as well as in the Pesticides Act 1974 (Act 149) and Regulations. The chemical and fertiliser stores (with cemented floors and roofing) are locked & handled only by authorized personnel i.e. storekeeper. The stores in estate and mill were ventilated (equipped with exhaust fans). All the chemicals were arranged/segregated according to the type. This is to avoid any contamination of chemicals to the ground. Triple rinsing activities continued to be implemented for empty pesticide containers. The detailed procedure for this purpose is available in SOP for Scheduled Wastes Management and SOP for Triple Rinsing.
	7.2.8 All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.	YES	Empty pesticide containers was punctured and disposed in an environmentally and socially responsible way, such that there is no risk of contamination of water sources or to human health. Inventory and consignment documents verified for confirmation of proper management and disposal. The scheduled wastes generated at Nak BU not more than 180 days @ 20mt. It has been disposed to approved contractors.
	7.2.9 (C) Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.	YES	Aerial spraying was not practiced by all the visited estates. There was no evidence to show that any had been carried out. a) All estates only practices circle spraying and selective spraying which is only for targeted species such as woodies and VOPs. Mature areas spraying was made at frequency 2x/year. b) This is confirmed through records verification and observation during the site visit, estate complex and interview with the employees.
	7.2.10 (C) Specific annual medical surveillance for pesticide operators, and	YES	Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.

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Clause	Indicators	Comply Yes/No	Findings
	documented action to treat related health conditions, is demonstrated.		
	7.2.11 (C) No work with pesticides is undertaken by persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions and they are offered alternative equivalent work.	YES	The NAK BU had a policy "handling high toxic pesticide" dated in Dec 2019 which stated that no work with pesticides shall be undertaken by pregnant or breast-feeding women. On all 3 estates sampled, identification of pregnancy was done by the HA based on interview with their women workers on the last menstrual period dates. This interview was done during the monthly medical check-up. Pregnancy test was carried on doubtful cases. Monthly medical check-up for women sprayer was also being carried out by VMO. There was no evidence that the work with pesticides was undertaken by pregnant or breast-feeding women. This has also been confirmed through interviewed with workers.
7.3 Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.	7.3.1 A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.	NO	Waste management and disposal plan to avoid or reduce pollution had been documented and implemented in the "Pollution Prevention Plan for the Year 2020". In the sampled estate and mill, the waste management program and plan seen incorporated with environmental impact aspect assessments and pollution prevention plan. The assessment seen effectively covers on matured maintenance, FFB collection, workshop, schedule waste / chemical / fertilizer store and etc. Sampled the EFB collection from mill and the area/filed mulched. The waste disposed were seen only household and food waste and disposed via estates landfill. As for the line-site cleaning, it scheduled on weekly basis by Hospital Assistant. During visit to worker's quarters, seen no traces of fire been used to disposed domestic waste, a proper waste collection center identified at line-site. The domestic waste being collect by estate workers twice weekly and being segregate before goes to dumping site except for Resort Estate. The waste management plan was not monitored and implemented. During site visit at landfill (Resort Estate), sighted scheduled wastes (SW 409) and recycle wastes i.e. bottle was disposed in the landfill. Furthermore, sighted also leachate from landfill was channel nearest to watercourse. Meanwhile, during site visit at landfill (Nak Estate), sighted the domestic wastes was disposed outside from the landfill. Hence, Minor NCR DA 01 2020 was raised.
	7.3.2 Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.	YES	Procedures and guideline were used to guide the waste disposal activities and to reduce pollution on the routine operation. The documentation and identification of all waste product such as scheduled wastes, domestic wastes, clinical wastes, recyclable wastes such as metal, tins, plastics, bottles, mill wastes and polluting material e.g. EFB and POME. Scheduled wastes identified included hydraulic oil (SW305), spent lubricant oil (SW306), used chemical containers/drums (SW409), used filter (SW410), laboratory (SW430), used batteries (SW102), and clinical wastes (SW 403). Disposal of empty pesticide containers were carried out as per established procedures. Triple rinsing procedures was continually implemented for empty pesticide containers. The rinsed containers were then pierced and stored prior disposal. Records on usage and disposal were well recorded and documented.

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Clause	Indicators	Comply Yes/No	Findings
			Scheduled wastes had been disposed of through a licensed contractor approved by DOE.
	7.3.3 The unit of certification does not use open fire for waste disposal.	YES	During site visit at all units of certification, there was no evidence of open fire has been used for waste disposal. All domestic wastes (household and food waste only) at Nak BU has been disposed via landfill.
7.4 Practices maintain soil fertility at, or where improve soil fertility to, a level that ensures optimal and sustained yield.	7.4.1 Good agriculture practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts.	YES	Available and in place.
	7.4.2 Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.	YES	Periodic foliar and soil sampling were carried out by the Applied Agricultural Resources Sdn.Bhd. (AAR) and its result formed part of the basis for the fertilizers input recommendation.
	7.4.3 A nutrient recycling strategy is in place, which includes the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers.	YES	All the Estates continued to have a nutrient recycling strategy in place. Palm fronds were stacked in the fields to decompose and EFB applied. EFB was applied at 40 tons /Ha/year in single layers in plots between palms. Records of application and maps were reviewed by the audit team.
	7.4.4 Records of fertiliser inputs are maintained.	YES	NAK BU continued to monitor their fertilizer inputs as recommended by their agronomist from Applied Agricultural Resources Sdn. Bhd (AAR). The records of the fertiliser inputs were maintained in the Fertilizer Application Record Books and the Bin Card.
7.5 Practices minimise and control erosion and degradation of soils.	7.5.1 (C) Maps identifying marginal and fragile soils, including steep terrain, are available.	YES	Description of the soil characteristics such as texture, depth, drainage, parent material and key aspect for management was also available. The soil series in the estates were classified as follows as updated on 2012/2018 subject to the requirement of the estates.
	7.5.2 No replanting of any individual, contiguous area of steep terrain (greater than 25°) larger than 25 Ha within the Unit of Certification.	YES	Like all BPB Estates, the estates visited in NAK BU continued to have a management strategy for planting on slopes in order to minimize and control erosion and degradation of soils. The plantings on slopes between 9 and 25 degrees was guided by: <ul style="list-style-type: none"> a) Slope & River Protection Policy b) Buffer Zone & 25-degree slope c) Land Preparation for terracing in OPC Manual. It was observed that practices to minimize and control erosion and degradation of soils were in place through proper stacking of fronds, EFB application, avoidance of blanket spraying, construction terraces, road maintenance and maintenance of soft vegetation in interlines. Cover crops were planted in the replants and in mature areas. The cover crop <i>Mucuna bracteata</i> had been planted along some slopes by management. Large areas with <i>Neprolepis biserrata</i> in the inter rows were sighted during the visit. The topography maps were provided by AAR with details showing the various terrain and slope categories in the estates.
	7.5.3 There is no new planting of oil palm	YES	This compliance being specified in the following guidelines.

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Clause	Indicators	Comply Yes/No	Findings
	on steep terrain.		<i>"This compliance being addressed in the "Slope and River Protection" signed by the CEO dated Dec 2019 stating the following among others - Slope of >25 degree to be excluded from any new plantation development and replanting program. For slope <25 degree the existing crop all vegetative shall be maintained accordingly".</i>
7.6 Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.	7.6.1 (C) To demonstrate the long-term suitability of land for palm oil cultivation, soil maps or soil surveys identifying marginal and fragile soils, including steep terrain, are taken into account in plans and operations.	YES	Periodic foliar and soil sampling were carried out by the Applied Agricultural Resources Sdn.Bhd. (AAR) and its result formed part of the basis for the fertilizers input recommendation.
	7.6.2 Extensive planting on marginal and fragile soils, is avoided, or, if necessary, done in accordance with the soil management plan for best practices.	YES	Based on the soil maps provided and field visits there were no fragile and problem soils in all the estates.
	7.6.3 Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure.	YES	NAK BU had a management strategy in place for plantings on slopes between 9 and 25 degrees. This policy was in the OPC 54a dated January 2018 and all the estates had complied with it. In addition, the estate's SOPs included to minimize soil erosion based on local soil and climate conditions.
7.7 No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.	7.7.1 (C) There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas.	YES	This is <i>not applicable</i> as there is no peat soil in the entire 3 estates in the BU as supported by the soil maps of respective estates.
	7.7.2 Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peat land Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).	YES	This is <i>not applicable</i> as there is no peat soil in the entire 3 estates in the BU as supported by the soil maps of respective estates.
	7.7.3 (C) Subsidence of peat is monitored, documented and minimised.	YES	This is <i>not applicable</i> as there is no peat soil in the entire 3 estates in the BU as supported by the soil maps of respective estates.
	7.7.4 (C) A documented water and ground	YES	This is <i>not applicable</i> as there is no peat soil in the entire 3 estates in the BU as supported

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Clause	Indicators	Comply Yes/No	Findings
	cover management programme is in place.		by the soil maps of respective estates.
	<p>7.7.5 (C) For plantations planted on peat, drainability assessments are conducted following the RSPO Drainability Assessment Procedure, or other RSPO recognised methods, at least five years prior to replanting. The assessment result is used to set the timeframe for future replanting, as well as for phasing out of oil palm cultivation at least 40 years, or two cycles, whichever is greater, before reaching the natural gravity drainability limit for peat. When oil palm is phased out, it is replaced with crops suitable for a higher water table (paludiculture) or rehabilitated with natural vegetation.</p> <p>This is subject to transitional (5 years: 2019 to 2025) arrangement stated in the Drainability Assessment Procedure. Within 12 months initial implementation period, company could submit other alternate methodologies to be considered by RSPO for recognition.</p>	YES	This is <i>not applicable</i> as there is no peat soil in the entire 3 estates in the BU as supported by the soil maps of respective estates.
	7.7.6 (C) All existing plantings on peat are managed according to the 'RSPO Manual on Best Management Practices (BMPs) for existing oil palm cultivation on peat', version 2 (2018) and associated audit guidance.	YES	This is <i>not applicable</i> as there is no peat soil in the entire 3 estates in the BU as supported by the soil maps of respective estates.
	7.7.7 (C) All areas of unplanted and set-aside peatlands in the managed area (regardless of depth) are protected as "peatland conservation areas"; new drainage, road building and power lines by the unit of certification on peat	YES	This is <i>not applicable</i> as there is no peat soil in the entire 3 estates in the BU as supported by the soil maps of respective estates.it. Palms had been felled, chipped, windrowed and left to decompose.

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Clause	Indicators	Comply Yes/No	Findings
	soils is prohibited; peatlands are managed in accordance with the 'RSPO BMPs for Management and Rehabilitation of Natural Vegetation Associated with Oil Palm Cultivation on Peat', version 2 (2018) and associated audit guidance.		
7.8 Practices maintain the quality and availability of surface and groundwater.	7.8.1 A water management plan is in place and implemented to promote more efficient use and continued availability of water sources and to avoid negative impacts on other users in the catchment. The plan addresses the following:	YES	In the Water Management Plan, the BU has also identified actions to be taken in the event of water supply shortage, though both estates received supply of piped treated water from the local state authorities for the domestic consumption. The continued availability of water sources and to avoid negative impacts on other users in the catchment has been conclude in the Environmental Compliance Report (ECR).
	7.8.1a The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities.	YES	Supplies are made to all housing areas and office complexes in the respective estates as the sources are from the internal water pond and catchment. For general uses rain water harvesting are practiced via collection into the poly tank supplied to the residences.
	7.8.1b Workers have adequate access to clean water.	YES	Supplies are made to all housing areas and office complexes in the respective estates as the sources are from the internal water pond and catchment. For general uses rain water harvesting are practiced via collection into the poly tank supplied to the residences.
	7.8.2 (C) Water courses and wetlands are protected, including maintaining and restoring appropriate riparian and other buffer zones in line with 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April 2017).	YES	Riparian buffer zones areas were identified and marked. No activities in buffer zone area. Vetiver grass had been planted along the river banks and water catchments. During the field visit, there were evidences that these areas were free from chemical spraying and manuring application. The practices are guided by a policy " <i>Polisi Perlindungan Cerun & Zon Penampian Sungai</i> " signed by the CEO of Boustead Plantation Berhad dated Dec 2019.
	7.8.3 Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored.	YES	Effluent license renewal application for year 2019/2020 and letter from Department of Environmental sighted. An Effluent Treatment Plant (ETP) is available at Nak POM to treat the POME. Effluent treatment process flow sighted in the Lay Out Effluent Pond. Stated in the process flow is the maximum mill capacity per hour is 40mt ffb/hr. According to DOE's license, the disposal method of the final discharge is through land irrigation. The ETP was regularly maintained by desludging of the ponds to ensure its efficiency. Final discharge samples were taken on monthly basis and sent to an accredited laboratory for analysis. The results of analysis were submitted to the DOE on quarterly basis. All parameters were within the regulatory limit such as BOD discharged to land irrigation was not more than 100 mg/l.
	7.8.4 Mill water use per tonne of FFB is	YES	Process water is obtained from water catchment near to the mill. The water usage per

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Clause	Indicators	Comply Yes/No	Findings																										
	monitored and recorded.		tonne of fresh fruit bunches (FFB) continued to be monitored on monthly basis.																										
7.9 Efficiency of fossil fuel use and the use of renewable energy is optimised.	7.9.1 A plan for efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and documented.	YES	<p>The plan for efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and documented. Record on energy consumption for both renewable and non-renewable sources were kept and documented. It is monitored to optimise use of renewable energy. Data is being compiled for comparison and control for future improvement. Among the plan for improving fossil fuel are:</p> <ul style="list-style-type: none">▪ Closely monitored operation of tractors▪ Minimise the electricity usage at workers housing▪ Replace light bulb with energy saving bulb▪ To switch off and unplug all the electrical equipment after used▪ Minimise the lubricant oil usage through using small tractor for FFB evacuation																										
7.10 Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions.	7.10.1 (C) GHG emissions are identified and assessed for the unit of certification. Plans to reduce or minimise them are implemented, monitored through the Palm GHG calculator and publicly reported.	YES	<p>The CU had used RSPO Palm GHG version 4.0 Calculator as a tool to calculate the GHG emissions. Sighted report sends to RSPO on 25/02/2020. The input data was verified and the following were determined:</p> <table><tr><td>Description</td><td>tCO₂e/tProduct</td><td>Production</td><td>t/yr</td></tr><tr><td>CPO</td><td>1.39</td><td>FFB Processed</td><td>56144.96</td></tr><tr><td>PK</td><td>1.39</td><td>CPO Processed</td><td>12331.00</td></tr></table> <table><tr><td>Land Use</td><td>Ha</td></tr><tr><td>OP Planted Area</td><td>10694.00</td></tr><tr><td>OP Planted on Peat</td><td>0.00</td></tr><tr><td>Conservation (forested)</td><td>37.01</td></tr><tr><td>Conservation (non-forested)</td><td>191.60</td></tr></table> <p>Milling extraction rate:</p> <table><tr><td>OER</td><td>21.96</td></tr><tr><td>KER</td><td>3.57</td></tr></table>	Description	tCO ₂ e/tProduct	Production	t/yr	CPO	1.39	FFB Processed	56144.96	PK	1.39	CPO Processed	12331.00	Land Use	Ha	OP Planted Area	10694.00	OP Planted on Peat	0.00	Conservation (forested)	37.01	Conservation (non-forested)	191.60	OER	21.96	KER	3.57
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Clause	Indicators	Comply Yes/No	Findings																																																																																				
			<div>Mill Emission</div> <table><thead><tr><th colspan="3">Own Crop</th></tr><tr><th>Emission source</th><th>tCO2e</th><th>tCO2e/tFFB</th></tr></thead><tbody><tr><td>POME</td><td>11005.36</td><td>0.20</td></tr><tr><td>Fuel consumption</td><td>1330.85</td><td>0.02</td></tr><tr><td>Grid electricity utilisation</td><td>0.00</td><td>0.00</td></tr><tr><td>Credits</td><td></td><td></td></tr><tr><td>Export of excess electricity to housing & grid</td><td>-69.23</td><td>0.00</td></tr><tr><td>Sale of PKS</td><td>0.00</td><td>0.00</td></tr><tr><td>Sale of EFB</td><td>0.00</td><td>0.00</td></tr><tr><td>Total</td><td>12266.98</td><td>0.22</td></tr></tbody></table> <div>Plantation / field emission</div> <table><thead><tr><th colspan="4">Own Crop</th></tr><tr><th>Emission sources</th><th>tCO2e</th><th>tCO2e/ha</th><th>tCO2e/FFB</th></tr></thead><tbody><tr><td>Land Conversion</td><td>40988.01</td><td>9.24</td><td>0.75</td></tr><tr><td>*CO2 Emissions from Fertiliser</td><td>2078.88</td><td>0.47</td><td>0.04</td></tr><tr><td>**N2O Emissions from Fertiliser</td><td>1348.93</td><td>0.30</td><td>0.02</td></tr><tr><td>Fuel Consumption</td><td>1629.08</td><td>0.37</td><td>0.03</td></tr><tr><td>Peat Oxidation</td><td>0.00</td><td>0.00</td><td>0.00</td></tr><tr><td>Sinks</td><td></td><td></td><td></td></tr><tr><td>Crop Sequestration</td><td>-38851.21</td><td>-8.76</td><td>-0.71</td></tr><tr><td>Conservation Sequestration</td><td>0.00</td><td>0.00</td><td>0.00</td></tr><tr><td>Total</td><td>7193.69</td><td>1.62</td><td>0.13</td></tr></tbody></table> <div>Palm Oil Mill Effluent (POME) Treatment</div> <table><tbody><tr><td>Diverted to compost</td><td>0%</td></tr><tr><td>Diverted to anaerobic digestion</td><td>100%</td></tr></tbody></table> <div>Diverted to Anaerobic Digestion</div> <table><tbody><tr><td>Diverted to anaerobic pond</td><td>100%</td></tr><tr><td>Diverted to methane capture (flaring)</td><td>0%</td></tr><tr><td>Diverted to methane capture (electricity generation)</td><td>0%</td></tr></tbody></table>	Own Crop			Emission source	tCO2e	tCO2e/tFFB	POME	11005.36	0.20	Fuel consumption	1330.85	0.02	Grid electricity utilisation	0.00	0.00	Credits			Export of excess electricity to housing & grid	-69.23	0.00	Sale of PKS	0.00	0.00	Sale of EFB	0.00	0.00	Total	12266.98	0.22	Own Crop				Emission sources	tCO2e	tCO2e/ha	tCO2e/FFB	Land Conversion	40988.01	9.24	0.75	*CO2 Emissions from Fertiliser	2078.88	0.47	0.04	**N2O Emissions from Fertiliser	1348.93	0.30	0.02	Fuel Consumption	1629.08	0.37	0.03	Peat Oxidation	0.00	0.00	0.00	Sinks				Crop Sequestration	-38851.21	-8.76	-0.71	Conservation Sequestration	0.00	0.00	0.00	Total	7193.69	1.62	0.13	Diverted to compost	0%	Diverted to anaerobic digestion	100%	Diverted to anaerobic pond	100%	Diverted to methane capture (flaring)	0%	Diverted to methane capture (electricity generation)	0%
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7.10.2 (C) Starting 2014, the carbon stock of the proposed development area and	YES	Auditor has verified through checking the www.globalforestwatch.com , Google Maps, Estate Maps and also through site visit to the sampled estates areas.																																																																																					

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Clause	Indicators	Comply Yes/No	Findings
	major potential sources of emissions that may result directly from the development are estimated and a plan to minimise them prepared and implemented (guided by the RSPO GHG Assessment Procedure for New Development).		Based on the observation during the audit, it is confirmed that there were no new planting or new development of areas at Boustead Nak BU. Hence, RSPO GHG Assessment Procedure for New Development was not applicable.
	7.10.3 (C) Other significant pollutants are identified and plans to reduce or minimise them implemented and monitored.	YES	The Environmental Impact and Aspect Assessment and Pollution Prevention Plan was used to identify the GHG emissions. Some of the Greenhouse Gas emissions are through Land Conversation, Crop Sequestration, Fertiliser, N ₂ O from fertiliser, Fuel Consumption, Peat Oxidation. Plans to reduce or minimise them are in place. NAK BU also plan to reduce GHG by construct Biogas plant to capture Methane gas generated from the Effluent Treatment Plant to generate bio gas engine to produce electricity for mill and domestic use.
7.11 Fire is not used for preparing land and is prevented in the managed area.	7.11.1 (C) Land for new planting or replanting is not prepared by burning.	YES	There was no land preparation in NAK BU by burning ever since Boustead Plantations Berhad practice zero burning as per the policy dated July 1999 (revised in Aug 2018) in SOP clearing methods.
	7.11.2 The unit of certification establishes fire prevention and control measures for the areas under its direct management.	YES	There was no land preparation in NAK BU by burning ever since Boustead Plantations Berhad practice zero burning as per the policy dated July 99 (revised in Aug 2018) in SOP Clearing methods.
	7.11.3 The unit of certification engages with adjacent stakeholders on fire prevention and control measures.	YES	This is no relevant as Boustead Plantations Berhad practices zero burning throughout the plantation properties within the management.
7.12 Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.	7.12.1 (C) Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCVs or HCS forests. A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document.	YES	Auditors has verified through checking through www.globalforestwatch.com , Google Maps, Estate Maps and also through site visit to all estates. Based on the audit findings, it was confirmed that no land clearing at NAK BU since Nov 2005.
	7.12.2 (C) HCVs, HCS forests and other conservation areas are identified as follows:	YES	Auditors has verified through checking through www.globalforestwatch.com , Google Maps, Estate Maps and also through site visit to all estates. Based on the audit findings, it was confirmed that no land clearing at NAK BU since Nov 2005.
	7.12.2a For existing plantations with an HCV assessment conducted by an RSPO-approved assessor and no new land	YES	

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Clause	Indicators	Comply Yes/No	Findings
	clearing after 15 November 2018, the current HCV assessment of those plantations remains valid.		
	7.12.2b: Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the HCSA Toolkit and the HCV-HCSA Assessment Manual. This will include stakeholder consultation and take into account wider landscape-level considerations.	YES	Auditors has verified through checking through www.globalforestwatch.com , Google Maps, Estate Maps and also through site visit to all estates. Based on the audit findings, it was confirmed that no land clearing at NAK BU since Nov 2005.
	7.12.4 (C) Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An integrated management plan to protect and/or enhance HCVs, HCS forests, peatland and other conservation areas is developed, implemented and adapted where necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan is developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).	YES	Auditors has verified through checking through www.globalforestwatch.com , Google Maps, Estate Maps and also through site visit to all estates. Based on the audit findings, it was confirmed that no land clearing at NAK BU since Nov 2005.
	7.12.5 Where rights of local communities have been identified in HCV areas, HCS forest after 15 November 2018, peatland and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas.	YES	<p>Auditors has verified through checking through www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to all estates. Based on the audit findings, it was confirmed that no land clearing at NAK BU since Nov 2005.</p> <p>Local communities except workers housing were not found in within NAK BU estates and POM premises, hence, rights of local communities identified in HCV areas and HCS forest were non issue at NAK.</p>

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Clause	Indicators	Comply Yes/No	Findings
	7.12.6 All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species.	YES	The report "High Conservation Value & Social Impact Assessment Boustead Plantations, Sabah, Malaysia" was shown to the audit team. It was noted that the report was prepared by Wild Asia (Malaysia) dated May 2012 and had identified all the High Conservation Value (HCV) within and adjacent to the Nak BU. The HCV assessment had also identified the rare, threatened and endangered species (RTEs) at the NAK, Sutera, and Resort estate. The report has also included the management and action plan. The total HCV area for this BU is 6.90Ha. In general, HCV assessor had concluded no potential HCV in the 3 estates, but they have identified some species of bird at Sutera, Resort at Nak Estate. Programme to regularly educate the workforce about the status and protection of RTE species is in place at all Estates and POM.
	7.12.7 The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan.	YES	Nak BU is committed to discourage any illegal or inappropriate hunting, fishing or collecting activities. Evidence was seen during the site review that signage to prohibit hunting were erected at Riparian Zone and border. Patrolling for Illegal hunting is also being implemented to control the illegal activities.
	7.12.8 (C) Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018, the Remediation and Compensation Procedure (RaCP) applies.	YES	Auditors has verified through checking through www.globalforestwatch.com , Google Maps, Estate Maps and also through site visit to all estates. Based on the audit findings, it was confirmed that no land clearing at NAK BU since Nov 2005. Remediation and Compensation Procedure (RaCP) did not apply.

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Clause	Indicators		Comply Yes/No	Findings
4.5.3 Time-bound plan Note: Where there are isolated lapses in implementation of a time-bound plan, a minor non-compliance shall be raised. Where there is evidence of fundamental failure to proceed with implementation of the plan, a major non-compliance shall be raised;	(a)	As a minimum, all estates and mills shall be certified within 5 years after obtaining RSPO membership. Any new acquisitions shall be certified within a 3-year timeframe. Any deviations from these maximum periods requires approval by the RSPO Secretariat.	YES	For the time-bound plan, Boustead Plantations Berhad has committed to ensure all their business unit (BU) to be certified within 5 years i.e. year 2018 to 2022.
	(b)	Progress towards this plan shall be verified and reported on in subsequent annual surveillance audits by the CB. Where the CB conducting the surveillance audit is different from the CB which first accepted the time-bound plan, the later CB shall accept the appropriateness of the time-bound plan at the moment of first involvement and shall only check continued appropriateness;	YES	There are twelve (12) BU highlighted in the time-bound plan and the certification progress consistent with that in the time-bound plan. The progress details as provided in the TBP in Attachment 7. For another 4 BUs i.e. Lapan Kabu / Sugut / Loagan Bunut / Pertama / Kanowit and Tawai, the Sustainability Section team has conducted the periodic internal audit accordingly.
	(c)	Any revision to the time-bound plan or to the circumstances of the company shall cause the time-bound plan to be reviewed by the CB. Changes to the time-bound plan are permitted only where the organization can demonstrate to the CB that they are justified. The requirements will also apply to any newly acquired subsidiary from the moment that the company is legally registered with the local notary or chamber of commerce (or equivalent);	YES	There was revision of the time-bound plan being updated on 09/10/19. Details as per attachment 7. This is due newly acquired properties i.e Tawai BU in Telupid Sabah in 2019 from Sit Seng & Sons Realty Sdn Bhd. As per RSPO Certification System for P&C June 2017; new acquisitions shall be certified within a three-year timeframe.
4.5.4 Requirements for uncertified management units:	(a)	No replacement of primary forest or any area required to maintain or enhance HCVs in accordance with RSPO P&C criterion 7.3. Any new plantings since 1 st January 2010 shall comply with the RSPO New Planting Procedure (NPP). For each new planting development, compliance with the NPP shall be verified by an RSPO accredited CB;	YES	Verification through www.globalforestwatch.com , GOOGLE maps data, estates maps and through HCV assessment report, and planting profile evidenced that there was no new planting and no new development of area observed.
	(b)	Land conflicts, if any, are being resolved	YES	There were series of Internal Audit on their uncertified unit being made. The audit was conducted against RSPO

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		through a mutually agreed process, such as the RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 2.2, 6.4, 7.5 and 7.6;		P&C and RSPO Partial Certification Requirements.
	(c)	Labour disputes, if any, are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 6.3;	YES	Series of Internal Audit on their uncertified unit was conducted as reported above. a) The audit was conducted against RSPO P&C and RSPO Partial Certification Requirements. b) There was no case of labour dispute reported in the internal audit report.
	(d)	Legal non-compliance, if any, is being addressed through measures consistent with the requirements of RSPO P&C criterion 2.1;	YES	Series of Internal Audit on their uncertified unit was conducted as reported above. a) The audit was conducted against RSPO P&C and RSPO Partial Certification Requirements. b) Several issues of legal non-compliance reported in the internal audit report such as lapses in scheduled waste management and it's being solved progressively.
	(e)	<p>The audit team shall assess compliance with these rules at each assessment of any of the applicable management units. Assessment of compliance with requirements 4.5.4 (a) – (d) above by the audit team based on self-declarations only by the company, with no other supporting documentation, shall not be acceptable. Verification of compliance shall be based on the following approach:</p> <ul style="list-style-type: none"> ▪ A positive assurance statement is made, based upon self-assessment (i.e. internal audit) by organization. This would require evidence of the self-assessment against each requirement; ▪ Targeted stakeholder consultation, including consultation with the relevant NGO's will be carried out by the audit team. ▪ Desktop study e.g. web check on relevant complaints 	YES	<p>Based on statement in (a) to (d) above, the CU has assessed the condition of their uncertified unit and has stated full commitment to comply with all relevant requirements as specified above.</p> <ul style="list-style-type: none"> a) Sighted the series of Internal Audit on their uncertified unit as conducted and reported accordingly. The audit was conducted against RSPO P&C and RSPO Partial Certification Requirements. b) Evidence of audit attendance list, audit checklist & report were made available to auditor as the supporting evidence. c) Verification through www.globalforestwatch.com, GOOGLE maps data, estates maps and through HCV assessment report, and planting profile there was no new planting and no new development of area was observed. d) With this, it can be concluded that the positive assurance made was justified.

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		<ul style="list-style-type: none"> If necessary, the audit team may decide on further stakeholder consultation or field inspection, assessing the risk of any non-compliance with the requirements. 		
<p>4.6.4</p> <p>The CB shall review whether oil palm operations have been established in areas which were previously owned by users and/or are subject to customary rights of local communities and indigenous peoples. If applicable, the CB shall consult directly with all of these parties to assess whether land transfers and/or land use agreements have been developed with their free, prior and informed consent and check compliance with the specific terms of such agreements.</p>		No additional indicators	YES	Boustead owned the land (brought from the Government) as mentioned in 4.4.1 of these checklists. Based on the interviews and this audit finding, it has been confirmed that there was no such case concerning the rights of local communities and indigenous people at NAK BU.
<p>Note:</p> <p>1. For requirements 4.5.4 (a)-(d) above, the definition of major and minor NC is stated in the RSPO P&C. For example, if an NC against a major indicator in a non-certified management unit is identified, the current certification assessment cannot proceed to a successful conclusion unless that is actively addressed;</p> <p>2. Failure to address any outstanding NC within uncertified unit(s) regarding 4.5.4 (a)-(d) may lead to certificate suspension(s) to the certified unit(s), in accordance with the provisions of these Certification Systems.</p>				

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Attachment 4

DETAILS OF NON-CONFORMITIES AND CORRECTIVE ACTIONS TAKEN

P & C Indicator	Specification Major/Minor	Detail Non-conformances	Corrective Action	Verification by Assessor
2.2.3 MAR 03 2020	Minor	Finding: Contract agreement does not contain clauses disallowing child, forced and trafficked labour. Objective evidence: Based on contractor agreement – Fah Hing sampled at NAK Estate, the contract does not contain clauses disallowing child, forced and trafficked labour.	The Nak Estate has sent a letter to Fah Hing to comply with the regulation.	Corrective action plan accepted. Status: Open The effectiveness of the corrective action plan will be verified during next audit
4.1.1 MAR 01 2020	Major	Finding: Boustead Plantations Berhad does not have a documented policy that prohibits retaliation against Human Rights Defenders. Objective evidence: Boustead Plantations Berhad's Human Rights provides for respect of Human Rights however does not have prohibits retaliation against Human Rights Defenders.	Boustead Plantation Berhad has made an amendment to the Human Right Policy and to include clause for Human Right Defenders (HRD).	Auditor has verified evidence attached of amended Human Right Policy signed by new Plantation CEO. Sighted the policy have prohibited retaliation against Human Rights Defenders. Status: Closed The implementation of corrective action will be verified by next audit.
4.2.1 MAR 02 2020	Major	Finding: The dispute and grievance procedure does not prohibit retaliation against Human Rights Defenders, community spokespersons and whistleblowers where requested. Objective evidence: There existing dispute and grievance procedure called "Prosedur Aduan/Pendapat Pekerja Kilang, Ladang, Orang Awam, Masyarakat Sekitar dan Lain-Lain" dated October 2015 revised 2/1/2019 does not prohibit retaliation against Human Rights Defenders, community spokespersons and whistleblowers where requested.	Boustead NAK BU already included clause for protect and prohibit retaliation against Human Right Defender (HRD) in our conflict resolution mechanism.	Auditor has reviewed the evidence attached of updated dispute and grievance procedure already mention on prohibit retaliation against Human Rights Defenders, community spokespersons and whistleblowers where requested. Status: Closed The implementation of corrective action will be verified by next audit.
4.2.4 ISMA 01 2020	Minor	Finding: Boustead NAK BU conflict resolution mechanism did not include option for observers as well as the option of a third-party representation. Objective evidence: Review of Boustead NAK BU conflict resolution mechanism did not include option for complainants to	Boustead NAK BU already included clause "complainants to choose individuals or group to support and /or act observer" as well as the option of a third-party mediator in our conflict resolution mechanism.	Corrective action plan accepted. Status: Open The effectiveness of the corrective action plan will be verified during next audit

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		choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator. The procedure did not include text for 3 rd party representation option.		
6.2.1 MAR 04 2020	Major	<p>Finding: Employment contracts and payslip not available for the contractor workers.</p> <p>Objective evidence: Based on sampled at estate and mill, the employment contracts and payslip for the contractor workers was not made available for the following contractors:</p> <ul style="list-style-type: none"> i) NAK Estate – Albaniah Enterprise ii) NAK POM – UE Truckway Sdn Bhd 	<p>Nak Estate The employment contracts and payslip for the contractor workers of Albaniah Enterprise was made available and explained to them.</p> <p>Nak POM The employment contracts and payslip for the contractor workers of UE Truckway Sdn. Bhd. was made available and explained to them.</p>	<p>Auditor has verified the evidences attached of details employment contracts for the contractor workers of Albaniah Enterprise and UE Truckway Sdn. Bhd. with signed for both parties. Sighted also payslip month of April 2020 for their workers.</p> <p>Status: Closed The implementation of corrective action will be verified by next audit.</p>
6.2.2 MAR 05 2020	Major	<p>Finding: Employment contracts was not detailing on conditions of employment e.g. maternity leave.</p> <p>Objective evidence: Based on employment contracts sample at NAK Estate and NAK POM, there was no detailing on conditions of employment e.g. maternity leave in compliance with national legal requirements.</p>	<p>NAK Estate and NAK POM has updated and reviewed the employment contract for detailing on conditions of employment e.g. maternity leave in compliance with national legal requirements.</p>	<p>Auditor has verified evidences attached of employment contracts at Nak Estate and Nak POM. Sighted maternity leave @ 60 days has been added in the employment contracts.</p> <p>Status: Closed The implementation of corrective action will be verified by next audit.</p>
6.5.3 MAR 06 2020	Minor	<p>Finding: Management has not assessed the needs of new mothers</p> <p>Objective evidence: No evidence of assessed the needs of new mothers at Resort Estate</p>	<p>The management has assessed the need of new mothers during “Mesyuarat Persatuan Wanita Ladang Resort” once a month.</p>	<p>Corrective action plan accepted.</p> <p>Status: Open The effectiveness of the corrective action plan will be verified during next audit</p>
7.3.1 DA 01 2020	Minor	<p>Finding: Waste management plan was not monitored and implemented.</p> <p>Objective evidence: Waste Management Plan (Pollution Prevention Plan) was not monitored and implemented:</p> <ul style="list-style-type: none"> 1) During site visit at landfill (Resort Estate), sighted scheduled wastes (SW 409) and recycle wastes was disposed in the landfill. Furthermore, sighted also leachate from landfill was channel nearest to 	<p>Resort Estate Estate Management has taken action to collect all scheduled waste (SW409) and send it to the scheduled waste disposal for disposal by selected contractors. In addition, the channel at the nearest watercourse point was closed on 02 March 2020.</p> <p>Nak Estate -Filling soil onto the top in order to cover the domestic waste and the process will be repeated</p>	<p>Corrective action plan accepted.</p> <p>Status: Open The effectiveness of the corrective action plan will be verified during next audit</p>

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		<p>watercourse.</p> <p>2) During site visit at landfill (Nak Estate), sighted the domestic wastes was disposed outside from the landfill.</p>	<p>twice a month. The schedule of filling soil was provided. March 2020</p> <p>-To ensure waste segregation mainly the re-cycle waste type been segregated at soonest after the waste was dumped. Recycle campaign at linesite was continuously being held. March 2020.</p>	
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Attachment 5

STATUS OF NON-CONFORMITIES PREVIOUSLY IDENTIFIED

P & C Indicator	Specification Major/Minor	Detail Non-conformances	Verification by Assessor															
MYNI 2014 2.2.2 MZK 01 2019 MYNI 2019 2.1.3	Minor	Finding: Physical markers was not maintained along the legal boundaries at estate boundaries Objective evidence: During site visit at Sutera estate, auditor found that physical markers at the legal boundaries between Sutera Estate block PM 09B and Government road reserve was not visible and paint marker faded.	Inspection of boundary stones/markers/trenching at the 3 estates, during the field inspection confirmed that they were clearly marked and maintained. All the physical markers/Boundary stones along the legal boundaries between was visibly available <table><tr><td>Estate</td><td>Field no</td><td>Neighboring / Community</td></tr><tr><td>Sutera</td><td>P09B</td><td>Government road reserve</td></tr><tr><td>Resort</td><td>PM95D</td><td>Sapi Estate – Wilmar Plantations</td></tr><tr><td>Resort</td><td>PM95C</td><td>Sapi Estate – Wilmar Plantations</td></tr><tr><td>NAK</td><td>PM95A</td><td>Aktal James Plantations</td></tr></table>	Estate	Field no	Neighboring / Community	Sutera	P09B	Government road reserve	Resort	PM95D	Sapi Estate – Wilmar Plantations	Resort	PM95C	Sapi Estate – Wilmar Plantations	NAK	PM95A	Aktal James Plantations
Estate	Field no	Neighboring / Community																
Sutera	P09B	Government road reserve																
Resort	PM95D	Sapi Estate – Wilmar Plantations																
Resort	PM95C	Sapi Estate – Wilmar Plantations																
NAK	PM95A	Aktal James Plantations																
MYNI 2014 4.7.2 DA 01 2019 MYNI 2019 3.6.1	Major	Finding: Not all operations in NAK BU Estates has been risk assessed. Objective evidence: Replanting activities/operation at all the estates in NAK BU has not been risk assessed.	The estates had conducted risk assessment on all its operation as well as determining their control measures annually. Last review was on 01/02/2020 related to clinic activities. Risk assessment on activities such as replanting, harvesting, weeding, manuring, pruning, P&D, road maintenance, etc. have been carried out and control measures determined.															
MYNI 2014 4.7.5 STK 01 2019 MYNI 2019 6.7.2	Minor	Finding: Adequate and appropriate protective equipment were not available to all workers at the place of work Objective evidence: •First Aid Boxes were not available at most worksites in the BU at time of visits. •First Aid Box contents was not in accordance with the 4th schedule of Safety, Health & Welfare Regulation 1970.	Master list of first aid box of all estates which is available at the office was checked and verified. Observed that, first aid box is well provided for all the field mandores whose involved in harvesting, manuring and spraying works. The content of first box which is held by harvesting, manuring and spraying mandore was verified. The content such as bandage, gauze, triangular bandage, cotton wool, plaster, handy plaster, flavin lotion, antiseptic cream, surgical gloves and scissor were well equipped. Site inspection evidence that first aid kit is available at all works place with complete contents. The stock of first aid box is regularly check and refill when necessary by estate Hospital Assistant.															
MYNI 2014 6.5.3 KN01 2019	Minor	Finding: 1. The site living quarters or workers' housing sanitation service/condition was not effectively carried out.	The upkeep (sanitation) for all estates linesite visited were observed in good maintained. No water clogging at all. The estates in NAK BU provided with treated water by water treatment plant and water sampling test was carried															

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<p>MYNI 2019 6.2.4</p>		<p>2. Supply of portable piped water which filtered and treated was mixed with untreated rain-harvesting water. Objective evidence:</p> <ol style="list-style-type: none"> 1. Site visit to living quarters / workers housing at Nak Estate and Ladang Tabung Tentera Sabah (LTTS) showed; <ul style="list-style-type: none"> • The upkeep (sanitation) of workers' housing area was not effectively carried out. It was observed that drains were not well maintained, and domestic waste were disposed into monsoon drains which caused water clogging. 2. Site visit to living quarters or workers housing at Nak Estate, Ladang Tabung Tentera Sabah (LTTS) and Resort Estate found; <ul style="list-style-type: none"> • The treated water is connected to rain water harvesting tank and were used for consumptions. Supply of piped water which filtered and treated was mixed with untreated rain-harvesting water. No evidence to show that the tank water is fit for human consumption. 	<p>out 2 times annually for drinking water for human consumption.</p>
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Attachment 6

Boustead Plantations Berhad Time Bound Plan on RSPO Certification.

No	PMU	Loc	Main Assessment	Certification Status	Status	Updated Information for Partial Certification, Clause 4.5.3 RSPO Time-bound Plan & 4.5.4 Requirements for uncertified management units
1.	Sg. Jernih BU	Pahang	11 Sep 2011	Stage 2	Certification completed	nil
			11 Sep 2016	Re-certification	Recertification completed	nil
2.	Nak BU	Sabah	16 May 2015	Stage 2	Certification completed	nil
			May 2017	Include LTTS	Certification completed	nil
3.	Trong BU	Perak	20 July 2017	Stage 2	Certification completed	nil
4.	Segaria BU	Sabah	Dec 2017	Stage 2	Certification completed	nil
5.	Segamaha BU	Sabah	Oct 2018	Stage 2	Certification completed	nil
6.	Telok Sengat BU	Johor	August 2019	Stage 2	Audit completed, Submission of CAP	Corrective Action Plan (CAP) for findings
7.	Lepan Kabu Bekoh Eldred	Kelantan Johor Johor	2020	-	Deferred to 2020 (initially 2019)	Lepan Kabu Mill ceased operation in May 2018. In July 2019, LKE undergo MSPO Audit. Lepan Kabu, Bekoh, and Eldred (All estates without own mill- loose estates)
8.	Rimba Nilai (Sugut) BU	Sabah	2020	-		
9.	Loagan Bunut BU	Sarawak	2021	-		
10.	Pertama BU	Sabah	2021	-		New Acquisition in 2018 from Duta Plantations Berhad. As per RSPO Certification System for P&C June 2017; new acquisitions shall be certified within a three-year timeframe.
11.	Kanowit BU	Sarawak	2022	-		
12.	Tawai BU	Sabah	2022	-		New Acquisition in 2019 from Sit Seng & Sons Realty Sdn Bhd As per RSPO Certification System for P&C June 2017; new acquisitions shall be certified within a three-year timeframe.