



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 and Supply Base	GPS Location		Location
		Longitude	Latitude	
Boustead NAK Business Unit	NAK Palm Oil Mill	117.8552'E	5.9000'N	Mile 3 off 19 mile, Labuk Road, 90009 Sandakan Sabah
	NAK Estate	117.8522'E	5.9028'N	Mile 19, 27KM Labuk Road, 90009 Sandakan, Sabah
	Resort Estate	117.7842'E	5.6964'N	Km 100 Sandakan Road, 90009 Sandakan, Sabah.
	Sutera Estate	117.3662'E	5.6545'N	Off Mile 45, 68 km Lahad Datu Road, Sandakan, 90009 Sabah.

MAP : See Attachment 1

AUDIT DATE : 6-10 Mac 2023

DURATION : 17 auditor days

TYPE OF AUDIT :



Annual Surveillance Audit No. 3



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 : 16/05/2020 – 15/05/2025

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 : **MOHD AB RAOUF BIN ASIS**

Name : **MITAH BINTI LIMPU**

Signature :

Signature :

Date :

12/06/2023

Date :

16/06/2023

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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 Ab 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
	√		√
	Contract workers	NGOs	Govt. agency
	√	√	√
	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			
Remote Audit date :	5-6 Aug 2021 (3 a.d.)	No. of auditor days :	17 auditor days
On-site Audit date :	8-12 Nov 2021 (14 a.d.)		
Audit team :	(Remote) Mohd Zulfakar bin Kamaruzaman (LA), Rozaimie bin Ab Rahman, Dzulfiqar Azmi, (Onsite) Mohd Ab Raouf bin Asis (LA), Mohd Zulfakar bin Kamaruzaman, Selvasingam T. Kandiah		
No. of major NCR :	2	Indicator: 3.6.1, 7.12.4.	Closing date: 8/02/2022
No. of minor NCR :	1	Indicator :7.8.1	
Indicate by ticking the stakeholders interviewed during the on-site audit	Employees / Workers organizations	Settlers	Villagers / Local communities
	√	N/A	√
	Contract workers	Local & National NGOs	Govt. agency / Statutory bodies
	√	√	√
	Indigenous people	Contractor	Others (Please specify)
	N/A	√	
Supply base sampled :	Sutera Estate, Nak Estate, Resort Estate		
Changes since the last audit :	No changes		
Justification of audit planning :	Mill = 5 days (5 days for social, safety and health, environment, mill best practices, GHG verification and for supply chain certification systems) All estate = 4 days each for verification of social, safety and health, environment, good agriculture best practices, GHG verification.		
Name of peer reviewer :	NA		
Report approved by :	Kamini Sooriamoorthy	Approval date: 14/02/2022	

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Annual Surveillance Audit 2				
Remote Audit date	:	21, 23 March 2022 (5 a.d.)	No. of auditor days :	17 auditor days
On-site Audit date	:	23-26 May 2022 (12 a.d.)		
Audit team	:	(Remote) Mohd Zulfakar bin Kamaruzaman (LA), Amir Bahari, Selvasingam T. Kandiah, (Onsite) Mohd Zulfakar bin Kamaruzaman (LA), Dzulfikar Azmi, Rohazimi Mat Nawi		
No. of major NCR	:	7	Indicator: 3.4.3, 6.2.2 (Remote) 6.2.2, 3.4.3 (Reissue), 3.7.1, 5.1.2, 6.2.3, 6.2.4, 6.7.3	Closing date: 25/08/2022
No. of minor NCR	:	13	Indicator : 3.3.2, 3.3.3 , 5.2.1, 5.2.2(Remote) 1.1.5, 3.3.2 (Reissue) 3.3.3, 3.5.1, 4.2.3, 6.5.3, 5.5.2 (TBP), 4.3.1, 7.12.6. 7.3.1, 6.7.2	
Indicate by ticking the stakeholders interviewed during the on-site audit		Employees / Workers organizations	Settlers	Villagers / Local communities
		√	N/A	√
		Contract workers	Local & National NGOs	Govt. agency / Statutory bodies
		√	√	√
		Indigenous people	Contractor	Others (Please specify)
		N/A	√	
Supply base sampled	:	Sutera Estate, Nak Estate, Resort Estate		
Changes since the last audit	:	No changes		
Justification of audit planning	:	Mill = 5 days (5 days for social, safety and health, environment, mill best practices, GHG verification and for supply chain certification systems) All estate = 4 days each for verification of social, safety and health, environment, good agriculture best practices, GHG verification.		
Name of peer reviewer	:	NA		
Report approved by	:	Kamini Sooriamorthy	Approval date:	30/08/2022

Annual Surveillance Audit 3				
On-site audit date	:	6-10 Mac 2023	No. of auditor days :	17 auditor days
Audit team	:	Mohd Ab Raouf bin Asis (LA), Mohd Zulfakar bin Kamaruzaman, Rozaimee bin Ab Rahman, Dzulfikar bin Azmi		
No. of major NCR	:	2	Indicator: 6.1.5, 7.3.1 (Recurrence)	Closing date: 7/06/2023
No. of minor NCR	:	2	Indicator : 6.2.7, 6.3.2	
Indicate by ticking the stakeholders interviewed during the on-site audit		Employees / Workers organizations	Settlers	Villagers / Local communities
		√		√
		Contract workers	Local & National NGOs	Govt. agency / Statutory bodies
		√		
		Indigenous people	Contractor	Others (Please specify)
		NA	√	
Supply base sampled	:	Sutera Estate, Nak Estate, Resort Estate		
Changes since the last audit	:	No changes		
Justification of audit planning	:	Mill = 5 days (5 days for social, safety and health, environment, mill best practices, GHG verification and for supply chain certification systems) All estate = 5 days each for verification of social, safety and health, environment, good agriculture best practices, GHG verification.		
Name of peer reviewer	:	NA		
Report approved by	:	Kamini Sooriamorthy	Approval date :	12 /06/2023

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SUMMARY OF INFORMATION

TABLE 1

	RA	ASA 1	ASA 2	ASA 3	ASA 4
Projection Period	Feb 2020 – Oct 2021	#Nov 2021 – Oct 2022	##May 2022 – Apr 2023	Mac 2023 – Feb 2024	
Certified FFB Processed (MT)	80,300.33	76,380.00	77,500.00	75,978.00	
Production of Certified CPO (MT)	16,939.60	16,039.80	16,662.50	16,230.75	
Production of Certified PK (MT)	2,742.17	2,673.30	2,712.50	2,291.40	
Certified Areas (Ha)	4,721.90	*4,707.50	4,707.50	4,707.50	
Planted Areas (Ha)	4,431.40	**4,436.00	***4,435.50	4,435.50	
Production Areas (Ha)	3,172.60	3,385.60	3,670.20	3,769.30	
HCV Areas / Conservation Areas (Ha)	6.90	6.90	6.90	6.90	
REMARKS	<p>ASA 1 *Certified areas reduced 14.40 ha due to: 1. Sutera- decreased by 3.2ha due to finalization of land acquisition since 2017 (Pan Borneo Highway Project). 2. Resort- TNB's rentice has been deducted from Resort hectarage with 11.2ha due this has been acquired by SESB w.e.f. 2020. **Planted areas increased due to: Resort- Nursery 4.6ha were declared PR2020.</p> <p>ASA 2 ***Nak Estate total planted Ha was reduced by 0.5Ha against previous report due to 0.5Ha from 1996 planted was excise out for New Mill Labour Quarters in Year 2021. #Actual period covered was from Nov 2021 to Apr 2022</p> <p>ASA 3 ##Actual period covered was from May 2022 to Feb 2023</p>				

TABLE 2

	PO	PK
**Last years certified volume (MT)	16,662.50	2,712.50
Last years actual certified sold (MT)	13,121.25	1,667.81
Last years actual sold under other schemes (MT)	0.00	0.00
Last years sold conventional (MT)	384.94	29.46
Last year actual sold CSPO credits (where applicable)	0.00	0.00
New year certified volume (MT)	16,230.75	2,291.40

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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 & ISO 45001. 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 2014).

1.2 Qualification of audit team

Member of the Audit Team	Role/area of RSPO requirements	Qualifications
Mohd Ab Raouf bin Asis	Lead Auditor, GAP, TBP	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 and qualified as RSPO as well as MSPO Lead Auditor.
Mohd Zulfakar bin Kamaruzaman	Auditor, Social (External), HCV	Holds a B.Sc. Forestry from UPM. He had several years of working experience in the oil palm operation. He is a qualified RSPO P&C and RSPO Supply Chain Lead Auditor.
Rozaimie bin Ab Rahman	Auditor, Safety & Environment, SC	Holds a B. Sc. of Agriculture from UPM. He had 7 years of working experience in the oil palm operation. He is a qualified Lead Auditor for RSPO P&C and MSPO.
Dzulfiqar bi Azmi	Auditor, Social (Internal)	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 RSPO Lead Auditor since Oct. 2020.

1.3 Audit methodology

The audit covered the Nak palm oil mill and 3 of its supply base. The sampling methodology applies for supply base with higher than four estates. The sampling shall be conducted in conformance with the requirement specified in the RSPO Certification Systems Document, Nov 2020. The 3 supply base covered during the audit are Nak Estate, Sutera Estate and Resort Estate. The audit included an 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.

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1.4 Stakeholder Consultation

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 (local / foreign / Orang Asli workers / male & female)	<p>The following were confirmed during the conduct of audit as there was no evidence to prove otherwise:</p> <ul style="list-style-type: none"> Foreign workers employed via walk in process confirmed that they did not pay any recruitment fees. All workers signed the employment agreements with the estates/mill. They understood the contents of agreement, as these were prepared in English/Bahasa as the case may be. For those who couldn't read, the contents were explained to them in language they understood, usually by fellow countrymen who has worked in Malaysia longer. They are aware of their working hours (8 hours) and confirmed they were paid overtime for any work in excess of 8 hours. There was no forced overtime. They have been getting salaries above RM1,500 since May 2022 as per Minimum Wages Order 2022. Salaries were paid before the 7th of every month. No abuse at work, and no sexual harassment. They understand what constitutes sexual harassment. No discrimination between migrant workers and local workers, between male and female workers. Comfortable housing with water and electricity provided. Have access to affordable food from the canteen/sundry shops within the estate/mill premises. Entitled to free medical facilities at the estate clinic. Have representatives who attend regular meetings with the management where they can put forward any complaints and or raise any issues. They are aware of the complaints form. They have used them to complaint about house defects. When they are at work, their children stay at the creche or the Community Learning Centre. The legalisation process of all the children has been done and some are still ongoing
2) Settlers	Not applicable
3) Villagers / Local communities (including women representatives, displaced communities)	<ul style="list-style-type: none"> Four (4) villagers living near the NAK BU (Kg Segaliud, Kg Toniting, Kg Sungai Tiram, and Kg Ulu Sapi. 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. Occasionally 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	No issues with the suppliers. Payment has been made within 1 month of the issuance of invoices.

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5) Contract workers (local / foreign / Orang Asli workers / male & female)	Interviewed with 12 foreign and local contractor workers and documents reviewed, confirmed the employment contracts and conditions of employment for contractor workers contained in employment contracts signed between the respective contractor on one hand, and their workers on the other. All workers been paid by pieced rated wages. Workers are provided with comfortable housing with free water and electricity at the estate. No abuse at work and force labour occurred for contractor workers. Salary paid via cash payment with payment voucher provided along with detailing as payslip. The workers have been paid the entitlement as per Sabah Labour Ordinance such as work on rest day, public holiday, annual leave, medical leave, etc.
6) Local & national NGOs	No issue
7) Government agencies / Statutory bodies	No issue
8) Independent growers / Smallholders	Not applicable
9) Indigenous people	Not applicable.
10) Contractor	<p>Interview with representative contractor from Fah Hing Contractor Sdn. Bhd., Paulus Enterprise, Yee Seng Trading Company, Menara Jernih Sdn. Bhd. and First Agro Contractor:</p> <ul style="list-style-type: none"> • The contractor had provided long term services to estate for the past more than 3 years. Each signed a contract and understands contractual obligations and the need to comply with legal requirements. ▪ Fair dealings. ▪ For harvesting contractor, the estate manager 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 (shoe, vest, goggles, straw hat) ▪ Payment to contractors were made usually within 14 days of invoice. Renewal of contract is via tender system. ▪ All contractors also attended stakeholder meetings. ▪ Contractors must provide to the estate copies of their worker details and payslips.
11) Previous land owner (if any)	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.
12) Others (please specify)	Not applicable

1.5 Audit plan : Refer to Attachment 2

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- 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. (For RA, the next RA will be conducted at least 4 months prior to expiry date of the certificate)

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 units under the Boustead Plantation Bhd (BPB), which is also known as Boustead Nak Business Unit. The CU comprises of the Nak Palm Oil Mill (Nak POM) and three supply bases 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 has ISO 9001 quality management system certification besides RSPO P&C and Supply Chain. Boustead Nak BU has changed their supply chain model from IP to MB. Starting from 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. Details of the FFB contribution from each source to the Nak Palm Oil Mill are shown in the following tables:

Details of the FFB actual and projected contribution from each source to the mill are shown in the following tables.

Table 1: Actual FFB production by the supply base for the last reporting period (May 2022 to Feb 2023)

CU own estates	FFB Production		Certifying CB
	Tonnes	Percentage (%)	
Nak Estate	12,853.64	20.17	SIRIM QAS
Resort Estate	16,155.83	25.35	SIRIM QAS
Sutera Estate	34,671.40	54.40	SIRIM QAS
Boustead Sister Estate			
Ladang Tabung Tentera- Sabah	0	0	SIRIM QAS
Ladang Bukit Segamaha	0	0	SIRIM QAS
Ladang Sungai Segamaha	0	0	SIRIM QAS
Ladang G&G	0	0	SIRIM QAS
Outsider Crop			
Gagah Makmur	53.51	0.08	-
TOTAL	63,734.38	100.00	

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Table 2: Projected FFB production by supply base for the next reporting period (Mac 2023 to Feb 2024)

CU own estates	FFB Production		Certifying CB
	Tonnes	Percentage (%)	
Nak Estate	18,800.00	24.74	SIRIM QAS
Resort Estate	18,700.00	24.61	SIRIM QAS
Sutera Estate	38,478.00	50.64	SIRIM QAS
TOTAL	75,978.00	100.00	

Table 3: Actual FFB received and CPO & PK dispatch by the Mill for the last reporting period (May 2022 to Feb 2023)

RSPO Supply Chain Model: Mass Balance	Total (MT)
FFB Received	63,734.38
FFB Processed	63,734.38
Certified FFB Processed	63,680.87
Non – Certified FFB Processed	53.51
Crude Palm Oil (CPO)	
Overall CPO Production	13,693.00
Certified CPO Production	13,506.19
Certified CPO Delivered as RSPO	13,121.25
Certified CPO Delivered as Non-RSPO	384.94
Certified CPO Delivered under other sustainable schemes	0
Credits traded through Book and Claim	0
Palm Kernel (PK)	
Overall PK Production	1,772.00
Certified PK Production	1,697.27
Certified PK Delivered as RSPO	1,667.81
Certified PK Delivered as non RSPO	29.46
Certified PK Delivered under other sustainable schemes	0
Credits traded thru Book & Claim	0

Table 4: Projected FFB received and CPO & PK dispatch by the Mill of the next reporting period (Mac 2023 to Feb 2024)

RSPO Supply Chain Model : Mass Balance	Total (MT)
FFB Received	75,978.00
FFB Processed	75,978.00
Certified CPO Production	16,230.75
Certified PK Production	2,291.40

Table 5 Planted and certified area of the CU

Estate	Planted (ha)	Certified (ha)
Nak	1,289.40	1,386.10
Sutera	2,086.70	2,197.50
Resort	1,059.40	1,123.90
Total	4,435.50	4,707.50

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Table 6 Planting profile for NAK CU

<u>Estate</u>	<u>Year of planting</u>	<u>Planting Cycle</u>	<u>Mature >3 years (Ha)</u>	<u>Immature < 3 years(Ha)</u>	<u>Planted area</u>	<u>% of planted area mature</u>	<u>% of planted area immature</u>
Nak Estate	1996	1 st generation	142.4		142.4	11.04	
	2001	1 st generation	111.7		111.7	8.66	
	2002	1 st generation	154.2		154.2	11.96	
	2006	2 nd generation	82.5		82.5	6.40	
	2007	2 nd generation	50.2		50.2	3.89	
	2008	2 nd generation	42.4		42.4	3.29	
	2009	2 nd generation	79.9		79.9	6.20	
	2010	2 nd generation	60.2		60.2	4.67	
	2016	2 nd generation	68.9		68.9	5.34	
	2017	2 nd generation	83.6		83.6	6.48	
	2018	2 nd generation	78.0		78.0	6.05	
	2019	2 nd generation	63.2		63.2	4.90	
	2020	2 nd generation		85.9	85.9		6.66
	2021	2 nd generation		75.7	75.7		5.87
	2023	2 nd generation		110.6	110.6		8.58
Total			1017.2	272.2	1289.4	78.9	21.1
Resort Estate	2015	2 nd generation	158.90		158.90	15.00	
	2016	2 nd generation	169.10		169.10	15.96	
	2017	2 nd generation	169.50		169.50	16.00	
	2018	2 nd generation	210.70		210.70	19.89	
	2019	2 nd generation	221.90		221.90	20.95	
	2021	2 nd generation		129.30	129.30		12.21
Total			930.1	129.3	1059.4	87.79	12.21
Sutera Estate	2005	2 nd generation	166.40		166.40	7.97	
	2006	2 nd generation	136.10		136.10	6.52	
	2007	2 nd generation	100.20		100.20	4.80	
	2009	2 nd generation	139.60		139.60	6.69	
	2010	2 nd generation	131.30		131.30	6.29	
	2011	2 nd generation	142.10		142.10	6.81	
	2012	2 nd generation	138.10		138.10	6.61	
	2013	2 nd generation	97.50		97.50	4.67	
	2014	2 nd generation	111.10		111.10	5.32	
	2015	2 nd generation	88.60		88.60	4.24	
	2016	2 nd generation	105.40		105.40	5.05	
	2017	2 nd generation	248.50		248.50	11.90	
	2019	2 nd generation	217.10		217.10	10.40	
	2020	2 nd generation		265.80	265.80		12.73
Total			1822.00	265.80	2086.70	87.27	12.73
Sub Total			3769.30	667.30	4435.50	84.96	15.04

2.3 Organizational Information/Contact Person(s)

The details of the contact person are as below:

Name	:	Faridan Othman
Position	:	Head of Nak Business Unit
Address	:	NAK Palm Oil Mill KM 5, Off 19 th Mile, Labuk Road, Locked Bag No. 69, 900009 Sandakan, Sabah.
Phone no.	:	089-200 375
Fax no.	:	Nil
Email	:	faridan@bplant.com.my

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3.0 AUDIT FINDINGS

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

No changes

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 :

Some of complexes and newly acquired site still follow the current TBP and progressively undergoing the RSPO Certification process towards 100% RSPO certification of estates/mills.

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?

It has been approved by RSPO.

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

iv. Any new acquisition which has replaced primary forests or HCV areas ☐ Yes ☒ No

3.3 Other changes (e.g. organizational structure, new contact person, addresses, etc.)

No changes

3.4 Status of previous non-conformities * ☒ Closed ☐ Not closed*

* If not closed, minor non conformity will be upgraded to major non conformity

3.5. Complaint received from stakeholder (if any)

No complaint received from the stakeholder.

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4.0 DETAILS OF NON-CONFORMITY REPORT

4.1 For P&C (Details checklist refer to Attachment 3) :

Total no. of minor NCR(s) List : 6.2.7, 6.3.2

Total no. of major NCR(s) List : 6.1.5, 7.3.1 (Recurrence)

4.2 For SC (Details checklist refer to Attachment 3) :

Total no. of minor NCR(s) List : Nil

Total no. of major NCR(s) List : Nil

5.0 AUDIT CONCLUSION

The audit team concludes that the organization has / ~~has not~~* 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.

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 90 days of the audit. Recommended for suspension of the certificate.

Note: Major NCRs which are not addressed within a further 90 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 : MOHD AB RAOUF BIN ASIS

(Name)



(Signature)

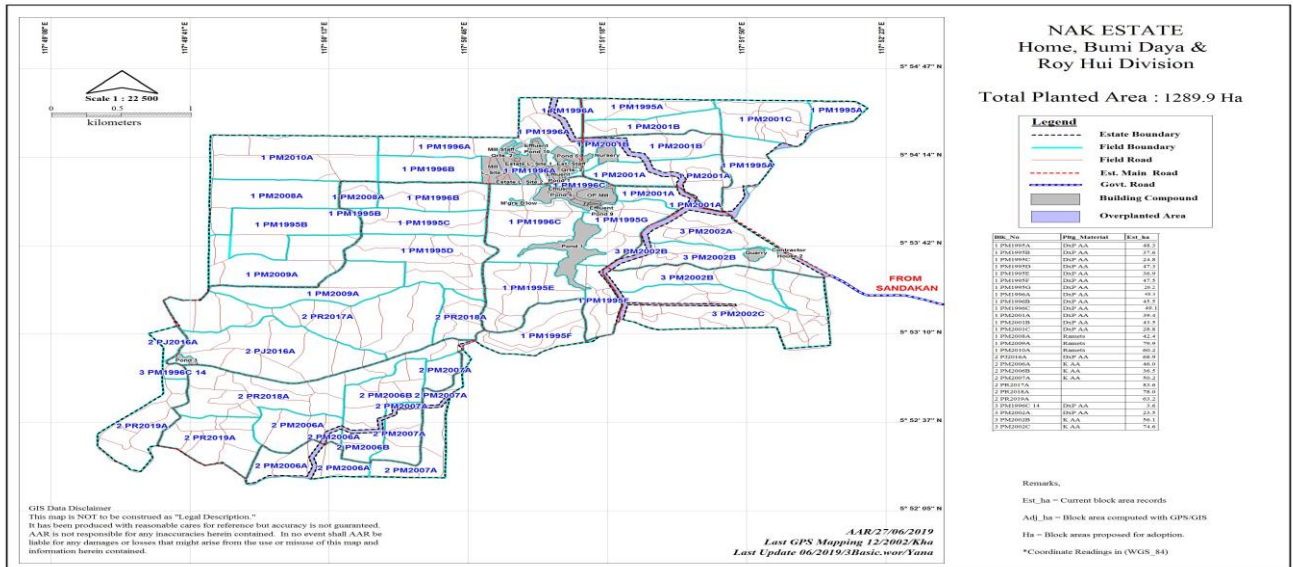
7/06/2023

(Date)

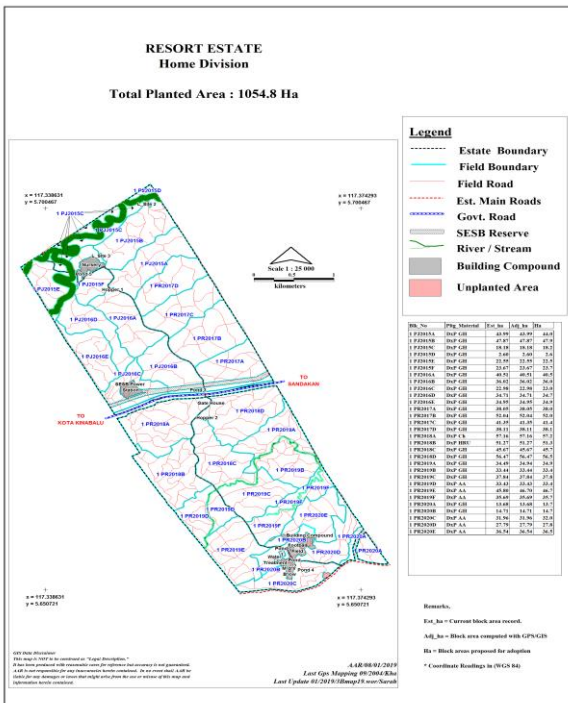
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Attachment 1 - Map

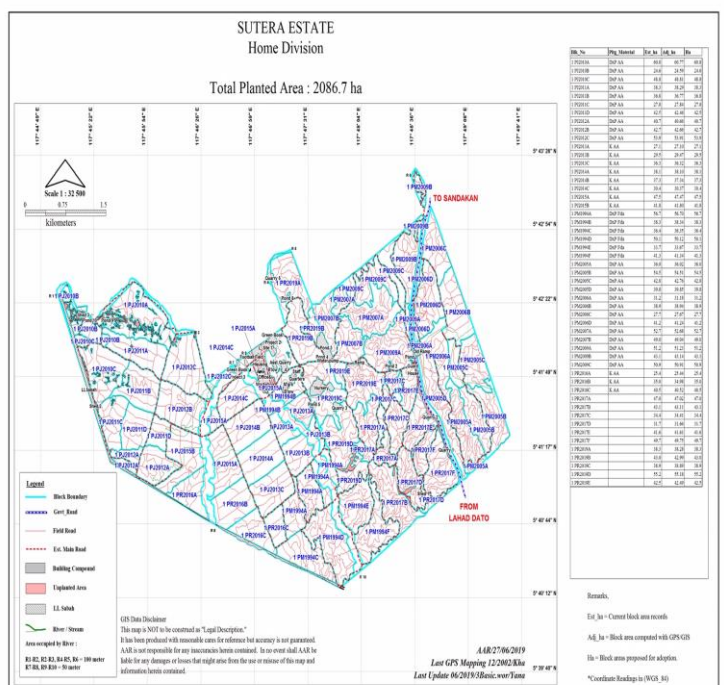
Nak Estate and Nak POM (within Nak Estate)



Resort Estate



Sutera Estate



SURVEILLANCE AUDIT PLAN

1. Objectives

The objectives of the audit are as follows:

- (i) To determine Certification Unit conformance against the relevant certification standards.
- (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 : 6- 10 Mac 2023

3. Site of assessment : NAK CU

- i) NAK POM
- ii) NAK Estate
- iii) Sutera Estate
- iv) Resort Estate

4. Reference Standard :

- a. MYNI 2019 of RSPO P&C 2018
- b. RSPO Certification System Documents, Nov 2020
- c. Company's audit criteria including Company's Manual/Procedures

5. Assessment Team

- i) Lead Auditor: Mohd Ab Raouf bin Asis (MAR) – Safety, GAP, TBP, Metrics Template
- ii) Auditor: Rozaimie bin Ab Rahman (RAR) – SC, Environment, GAP,
Mohd Zulfakar bin Kamaruzaman (MZK) – External Stakeholder, HCV
Dzulfiqar bin Azmi (DA) – Social (Internal Employees and contractor)

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 or field checks including observation of practices, interviews with internal and external stakeholders and interested parties (employees, nearby population, etc.), documentation review and evaluation of records.

8. RSPO 2018 Principles and Criteria (P&C) Metrics Template

The RSPO 2018 Principles and Criteria (P&C) Metrics Template outlines a set of strategic outcome-based metrics relating directly to the RSPO P&C and is aligned with the RSPO Theory of Change. This Metrics Template comes into effect on 1 June 2021 and all audits against the 2018 P&C or the relevant National Interpretation conducted from 1 June 2021 onwards shall prepare and submit this Metrics Template for the audit team to review during audit.

Please submit the Metrics Template to Lead Auditor according to this period:

- a) Reporting time frames for economic data are:
 - i. Calendar year (January to December): Jan 2022 to Dec 2022, and
 - ii. 12-month period counting up to two months before audit month: Jan 2022 to Dec 2022
- i. Reporting time frames for demographic data: For mill and estate workers: as of 31 Dec 2022
- ii. For smallholders and outgrowers: Jan 2022 to Dec 2022
- b) Reporting time frame for all other social and environmental data: Jan 2022 to Dec 2022

The updated Metrics Template (as attached, the version 2.0) will be enforced from 1 August 2021. For audits conducted during the transition period from 1 June to 31 July 2021, members are encouraged to use the updated version but are also allowed to use the previous version (version 1.0). All audits conducted from 1 August 2021 onwards must use the updated Metrics Template (version 2.0).

8. Audit Findings

Audit findings shall be classified as major and/or minor. Major nonconformities shall be addressed within 90 days or else the certificate shall be suspended. If the major nonconformities 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 nonconformities raised in the surveillance audit, corrective action shall be verified in the next audit. These shall be upgraded to major nonconformities if the corrective actions are not satisfactory implemented in the next audit.

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.

9. Working Language : English and Bahasa Malaysia

10. 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. |

11. 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

12. Assessment Programme Details : As below

Day 1: Monday (6/3/2023).

Time	Activities / areas to be visited	Auditee
8.30am	Opening Meeting at Sutera Estate – Audit team introduction and briefing on assessment objectives, scope, methodology, criteria and programmes by SIRIM QAS Audit Team Leader.	
8.45am	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
9.00am	To assign each audit team members – site and the P&C requirements	
	<p align="center">(Raouf, Zulfakar, Rozaimée, Dzulfiqar) Sutera Estate</p> <ul style="list-style-type: none"> • Social aspects -SIA, management plan & implementation, workers' quarters, • Stakeholder consultation with employees, contractors, etc • Interview with gender committee, safety committee, worker representative, contractors, supplier, etc. • Stakeholder consultation with affected communities surrounding the estate • Land titles user rights • Good agriculture practices • New planting • Occupational safety & health aspects, chemical management • Legal & Other requirement • Time Bound Plan • Metrics Template • Info required • Environmental management, waste & chemical management • GHG Calculation • Inspection of protected sites with HCV attributes, forested area, plantation boundary, adjacent and neighbouring land use, riparian zone 	
12.30pm	LUNCH BREAK	All
14.00pm	Continue assessment	Guide(s) for each auditor
16.00 - 18.00pm	Audit team discussion / End of Day 1 audit	All

Day 2: Tuesday (7/3/2023).

Time	Activities / areas to be visited	Auditee
8.30am	Overview of current activities at Supply base sites	Respective Scheme Manager
9.00am	To assign each audit team members – site and the P&C requirements	Guide(s) for each auditor
	(Raouf, Zulfakar, Rozaimie, Dzul) NAK POM	Guide(s) for each auditor
	<ul style="list-style-type: none"> • Assessment of Supply Chain System Requirement • Social aspects -SIA, management plan & implementation, workers' quarters, • Stakeholder consultation with employees, contractors, etc • Interview with gender committee, safety committee, worker representative, contractors, supplier, etc. • Stakeholder consultation with affected communities surrounding the estate • Land titles user rights • Good agriculture practices • New planting • Occupational safety & health aspects, chemical management • Legal & Other requirement • Time Bound Plan • Metrics Template • Info required • Environmental management, waste & chemical management • GHG Calculation • Inspection of protected sites with HCV attributes, forested area, plantation boundary, adjacent and neighbouring land use, riparian zone 	
12.30pm	LUNCH BREAK	All
14.00pm	Continue assessment	Guide(s) for each auditor
16.00 - 18.00pm	Audit team discussion / End of Day 2 audit	All

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Day 3: Wednesday (8/3/2023).

Time	Activities / areas to be visited	Auditee
8.30am	Overview of current activities at Supply base sites	Respective Scheme Manager
9.00am	To assign each audit team members – site and the P&C requirements	Guide(s) for each auditor
	(Raouf, Zulfakar, Rozaimiee, Dzul) Resort Estate	Guide(s) for each auditor
	<ul style="list-style-type: none"> • Social aspects -SIA, management plan & implementation, workers' quarters, • Stakeholder consultation with employees, contractors, etc • Interview with gender committee, safety committee, worker representative, contractors, supplier, etc. • Stakeholder consultation with affected communities surrounding the estate • Land titles user rights • Good agriculture practices • New planting • Occupational safety & health aspects, chemical management • Legal & Other requirement • Time Bound Plan • Metrics Template • Info required • Environmental management, waste & chemical management • GHG Calculation • Inspection of protected sites with HCV attributes, forested area, plantation boundary, adjacent and neighbouring land use, riparian zone 	
12.30pm	LUNCH BREAK	All
14.00pm	Continue assessment	Guide(s) for each auditor
16.00 - 18.00pm	Audit team discussion / End of Day 3 audit	All

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Day 4: Thursday (9/3/2023).

Time	Activities / areas to be visited	Auditee
8.30am	Overview of current activities at Supply base sites	Respective Scheme Manager
9.00am	To assign each audit team members – site and the P&C requirements	Guide(s) for each auditor
	(Raouf, Zulfakar, Rozaimie, Dzul) NAK Estate	Guide(s) for each auditor
	<ul style="list-style-type: none"> • Social aspects -SIA, management plan & implementation, workers' quarters, • Stakeholder consultation with employees, contractors, etc • Interview with gender committee, safety committee, worker representative, contractors, supplier, etc. • Stakeholder consultation with affected communities surrounding the estate • Land titles user rights • Good agriculture practices • New planting • Occupational safety & health aspects, chemical management • Legal & Other requirement • Time Bound Plan • Metrics Template • Info required • Environmental management, waste & chemical management • GHG Calculation • Inspection of protected sites with HCV attributes, forested area, plantation boundary, adjacent and neighbouring land use, riparian zone 	
12.30pm	LUNCH BREAK	All
14.00pm	Continue assessment	Guide(s) for each auditor
16.00 - 18.00pm	Audit team discussion / End of Day 4 audit	All

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Day 5: Friday (10/3/2023).

Time	Activities / areas to be visited	Auditee
8.30am	Overview of current activities at Supply base sites	Respective Scheme Manager
9.00am	To assign each audit team members – site and the P&C requirements	Guide(s) for each auditor
	<p style="text-align: center;">(Raouf, Zulfakar, Rozaimiee, Dzul) NAK Estate / NAK POM (to settle unfinished area or MSPO)</p> <ul style="list-style-type: none"> • Social aspects -SIA, management plan & implementation, workers' quarters, • Stakeholder consultation with employees, contractors, etc • Interview with gender committee, safety committee, worker representative, contractors, supplier, etc. • Stakeholder consultation with affected communities surrounding the estate • Land titles user rights • Good agriculture practices • New planting • Occupational safety & health aspects, chemical management • Legal & Other requirement • Time Bound Plan • Metrics Template • Info required • Environmental management, waste & chemical management • GHG Calculation • Inspection of protected sites with HCV attributes, forested area, plantation boundary, adjacent and neighbouring land use, riparian zone 	Guide(s) for each auditor
12.30pm	LUNCH BREAK / FRIDAY PRAYER	All
14.30pm	<p style="text-align: center;">Continue assessment Verification on outstanding issues for CU Auditor to inform auditee on the required document / records Continue Audit Team discussion and preparation of assessment findings. Discussion and acceptance on assessment findings with Management Representative and visited site Plantation / Scheme Manager Closing meeting at CU End of audit</p>	Guide(s) for each auditor
16.00 - 18.00pm	<p style="text-align: center;">Closing meeting at CU End of audit</p>	All

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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 the 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 CU 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 in appropriate language 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 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.
	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. An examination of the records kept in the internal and external communication files found that the estates and mill followed the procedures and manuals developed by the company. In the case of internal communications, records of meetings, briefings and memos were sighted. Notices and posters / pamphlets observed displayed on notice boards at the office and the muster ground were also used as a means of internal communication. Regular morning briefings were used by the management to communicate policies, procedures, rules and regulations and other information to its employees.

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Clause	Indicators	Comply Yes/No	Findings
	1.1.5 There is a current list of contact and details of stakeholders and their nominated representatives.	Yes	Stakeholder list FY 2023 was established in both mill and estate in Jan 2023. Stakeholder such as local communities, authorities, contractors, suppliers, FFB suppliers and NGOs were included in the list. Nominated representative with contact number and address was sighted. Sighted also There is a list internal stakeholder listed in the stakeholder list at POM, Sutera, Resort and Nak Estate such as workers leader, women leader, religion head, ethnic leader etc.
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	A Policy for ethical conduct is available known as 'Code of Ethics & Conduct'. Based on interviews with sampled contractors including manpower service providers, evidence is available that the Code of Ethics are being implemented. The requirement to comply with this Policy is also included in contracts signed with third parties.
	1.2.2 A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.	Yes	The system in place to monitor compliance and implementation of the Policy is via internal audits and integrity pledges signed by contractors which contain provisions requiring contractors to ensure compliance with the Company's Code of Ethics.

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	NAK Mill and Estates CU continued to comply with the legal requirements. Compliance to each applicable law and regulation is monitored by the respective operating units and SSD sustainability team. The CU had obtained and renewed license and permits as required by the law.
	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 was last reviewed in March 2022 by HQ. Changes to the law and regulation are monitored by the OSH Department of Boustead Sandakan Office. Various sources were referred in obtaining information about the updates of legal requirements. This includes checking with the industrial association (e.g. MPOA, EMPA, SECA, etc.), attending seminar/conference, buying of the law books, government agencies websites, etc.
	2.1.3 Legal or authorized boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorized boundaries.	Yes	All the physical markers/Boundary stones along the legal boundaries between was visibly available.

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Clause	Indicators	Comply Yes/No	Findings
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 contractors, is available.	Yes	There is evidence 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.
	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.	Yes	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.
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	The evidence of the current document is available in 'OCP Suppliers'. At present the mill only possesses the valid MPOB licenses and OCP Land Title for all the directly source FFB as verified by the auditor. There are no issues regarding Land, License and the map clearly indicates the location of the area for all suppliers.
	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	Currently in Nak POM there is no indirect source of FFB. All FFB are received direct from the suppliers.

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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 (minimum three years) 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 for 25 years. Since there are no smallholders in this Business Unit, therefore a business case for scheme smallholders is not considered. A Management Plan including crop forecast, capital expenditure, operational expenditure, general charges, profit and loss covering the period of 2020 to 2027 had been prepared for all the estates as well as the POM and made available to the audit team.
	3.1.2 An annual replanting programme projected for a minimum of five years with yearly review, is available.	Yes	Nak CU had established and documented a management plan (budget) inclusive of the long-range replanting programs (LRRP) for 25 years. This management plan inclusive of the replanting program was reviewed annually. The decision for replanting was based on factors like FFB crop availability for the mill, FFB Yield, Height & Age of palms, market price of CPO, etc. The oldest palm on Resort estate being planted in 2015 and on Sutera in 2005 there is no replanting on both for the next five years.
	3.1.3 The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken.	Yes	NAK CU continued to have management reviews at planned intervals of 1 year. The latest combined PO and Estates Management Review was held after Internal Audits in Jan 2023. Among the items reviewed during the meeting were: 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
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 implementation of the action plan for continuous improvement based on consideration of the main social and environmental impacts and opportunities of the unit of certification is evident.
	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	The monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template together with palm trace renewal.

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Clause	Indicators	Comply Yes/No	Findings
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	CU has developed and documented several manuals for its use. Among them were: <ul style="list-style-type: none"> Standard Operating Procedure (SOP) that provide guidelines to staff members in respect of certain major aspects of Estate and Mill operations. It contained 15 chapters. Oil Palm Circulars – that provides guidelines Oil Palm from land clearing & planting to despatch of FFB. It contains 15 chapters. Safe Work Procedure for 52 operations. OSHA Manual, Occupational Safety and Health Guidelines Procedure for the training entitled Sustainability Guidelines: Training Estates
	3.3.2 A mechanism to check consistent implementation of procedures is in place.	Yes	NAK Business unit, the mechanisms to check the implementation of procedures were carried out through RSPO/MSPO internal audits by PSQM team, safety and health meeting and routine inspection (workplace inspection) by assistant manager, staff and hospital assistant. In addition, sustainability team from HQ had conducted quarterly monitoring on procedures such as loose fruit collection, harvested bunch left uncollected and unharvested bunches, safe work and mechanization.
	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 done by all levels of the supervisory personnel with records maintained and checked.
3.4 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	There was no new planting in Nak CU. Environmental Aspect and Impact (EAI) and Social Impact Assessment (SIA) was conducted internally considering activities associated to estate and mill operations.
	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	Social Impact Assessment (SIA) Report revising dated March 2023 for Nak Business Unit was verified. The SIA was done by the Sustainability and Safety Department. The internal and external stakeholders were consulted during the assessment. They interviewed workers based on workstation, harvesters, sprayers, worker representatives, gender committee, contractor, supplier, local community, neighbouring estate/smallholders, government agencies, school. The SIA Report also included the baseline for socio economic data of all estates and mills and the social profile, as well as their stakeholders. The report also contained the estates' and mill's background information, labour policies, grievance procedures (internal and external), sexual harassment policies, facilities and amenities offered by the estates, and the social impact assessment procedures and results. The secondary data collection – document review/file checking has also been made. The report includes both positive and negative impact and its recommendation.

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Clause	Indicators	Comply Yes/No	Findings
			<p>The environmental aspect and impact analysis (EIA) for all the mill/estate operations are documented and revised annually recent being Jan 2023. In the comprehensive report, the study of aspect and impact are aimed to;</p> <ul style="list-style-type: none"> a) Plan to avoid negative impact and to promote positive impacts. b) Reduction disposal of waste taking into consideration of social responsibilities. c) Plan to reduce pollution and release of GHG d) To ensure water quality meets EQA 1974 e) Conservation of Soil Erosion at any point from further destruction f) To reduce contamination of chemical and fertilizer to surface water source g) To reduce chemical application usage h) Development and implementations.
	3.4.3 (C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.	Yes	<p>The social management and monitoring plan was implemented, reviewed and updated regularly in a participatory way. The Social/Environmental Management Plan 2023 are available for each unit were available having information i.e issues, management plan, PIC and time frame. The input are gathered from the meeting minutes</p> <ul style="list-style-type: none"> a) Gender Committee, Workers Representative b) Safety & environmental Meeting, c) Complaint & Request from internal & external stakeholders and muster briefing). d) Stakeholders meeting
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	<p>Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented in the Workforce Management Unit Standard Operating Procedure on Foreign Worker Recruitment Sabah & Sarawak is made available to the workers and their representatives. Based on the Standard Operating Procedure, sighted clear procedure on walk in process and timeline for the working pass application. In addition, observed also clear procedure or mechanism to ensure zero recruitment fees has been emphasized. Based on interviews with sampled new workers engaged, confirmed they are aware of the flowchart walk in job application procedure and all the cost of recruitment fees are borne by the estate management.</p>
	3.5.2 Employment procedures are implemented, and records are maintained.	Yes	<p>Based on the files sighted, Nak POM and its supply base are able to demonstrate the implementation of the employment procedures, and records are maintained. Records for Malaysian workers include job application form, resume, copies of relevant certificates, NRIC and medical reports. For foreign workers, records include copies of passports, work permit, personal file and medical report. The company maintains records of all appointments and processes leading to the appointments.</p>
3.6 An occupational health and safety (H&S) plan is	3.6.1 (C) All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.	Yes	<p>The estate had identified and reviewed significant hazards and risks and determined appropriate risk control measures. The hazard identification, risk assessment and risk control (HIRARC) records, as well as CHRA reports were verified during the assessment. HIRARC is subject for a review in event of the following;</p>

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Clause	Indicators	Comply Yes/No	Findings
documented, effectively communicated and implemented.			a) Change in work process b) Revision/changes in legislative requirement c) Occurrence of accidents The estates had list of review on HIRARC dated Jan 2023 document no BEA/OSH/HIRARC/01 respectively for the estates and mill. Amendments are summarized in a list detailing dates and reasons for updates.
	3.6.2 (C) The effectiveness of the H&S plan to address health and safety risks to people are 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 2023 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 2022 covering all aspects of the RSPO Principles and Criteria and other essential operations activities has been established. A training identification matrix has been established with target months for implementation. Records of training are maintained, appropriately.
	3.7.2 Records of training are maintained, where appropriate on an individual basis.	Yes	
	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 and it was attended by PIC, Clerk, Assistant Engineer, Staff and Weighbridge Operator. Attendance list & photograph was seen including for the transporter contractor and Refinery PIC.

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SUPPLY CHAIN REQUIREMENTS FOR MILLS

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.1	Identity Preserved Module A mill is deemed to be IP is the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO P&C, or against a Group Certification Scheme Certification for the CPO mills is necessary to verify the volumes and sourced of certified FFB entering the mill, the implementation of any processing control as and volume sales of RSPO certified products. If a mill process certified and uncertified FFB without physically separating them, the inly MB Module is applicable.	Yes	Not applicable since the POM used MB supply chain model.
3.8.2	Mass balance Module A mill is deemed to be MB is the mill process FFB from both RSPO certified and uncertified plantations/estates. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3 rd party certified supply base.	Yes	<p>Nak POM has continued to maintain Mass Balance model. Nak POM obtained certified FFB from owned estate such as:</p> <ul style="list-style-type: none"> ▪ Nak Estate ▪ Resort Estate ▪ Sutera Estate <p>Diversion from Certified Boustead estate such as:</p> <ul style="list-style-type: none"> • Tabung Tentera Sabah Estate • Sungai Segamaha Estate • Bukit Segamaha Estate • G&G Estate <p>Non certified from outside crop</p> <ul style="list-style-type: none"> • Gagah Makmur
3.8.3	The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the CB in the public summary of the P&C	Yes	As in Table 4 in the body text.

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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	certification 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.		
3.8.4	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).	Yes	<p>The mill observed to have met registration and reporting requirements for supply chain through the RSPO Palm Trace. The registration information was:</p> <p>Member Name</p> <p>Member Name : Boustead Gradient Sdn Bhd - Boustead Nak Business Unit</p> <p>Holding Name: Boustead Estates Agency Sdn. Bhd</p> <p>GPS Coordinates (Latitude, Longitude) : 5.900126, 117.854233</p> <p>License Information</p> <p>Commodity : Palm Oil</p> <p>Type of Business : Oil mill</p> <p>Supply Chain Model : Mass Balance</p>

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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.5	<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 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. • The site shall have documented procedures for receiving and processing certified and non-certified FFBs. 	Yes	<p>The Supply Chain and Traceability Procedure, was sighted and found all elements of the RSPO Supply Chain standard were covered which included:</p> <p>4.0 procedures / instruction manual</p> <p>4.1 requirement for supply chain management system</p> <p>-4.1-sustainability policy</p> <p>4.1.2 – management representative</p> <p>4.1.3-roles and responsibility</p> <p>4.1.4 – record keeping</p> <p>4.1.5 – internal audit</p> <p>4.1.6 – management review</p> <p>4.2 resources management</p> <p>4.2.1 – competency and training</p> <p>4.3 traceability procedures</p> <p>4.3.1 – delivery of FFB</p> <p>4.3.2 – delivery of CPO & PK</p> <p>4.4 supply chain models</p> <p>4.4.1 -IP or SG</p> <p>4.4.2 – MB</p> <p>4.5 reclassification of mill supply chain</p> <p>4.6 material accounting system (fixed inventory)</p> <p>4.7 outsourced activities</p> <p>4.8 claims</p> <p>4.9 complaint and grievances</p> <p>4.10 registration of transaction</p> <p>The revised procedure has addressed that for palm products despatch i.e. CPO and PK, need to perform quality test on individual consignment.</p> <p>Sighted Training was conducted in Jan 2023, attended by 10 person including PIC, Clerk, Assistant Engineer, Staff, laboratory, AO and Weighbridge Operator. Attendance list & photograph was seen and May & Dec 2022, for transporter contractor.</p> <p>The Manager has the overall responsibility and authority over the implementation of the supply chain requirements in the Nak POM. It was noted Manager has assigned assistant engineer to ensure the implementation of supply chain procedure met the RSPO requirements. Interviewed with relevant person in-charge at critical control point was revealed they are understood on the RSPO standard requirements which requires no mixing of RSPO certified and non RSPO certified material.</p> <p>Nak POM has implemented Clause 7.0 – Purchasing and Goods In <i>RSPO: Supply Chain Standard</i> for receiving and processing certified and non-certified FFBs. Nak POM has received non - certified FFB from outside plantations.</p>

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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.6	<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 at least annually. The organisation shall be able to maintain the internal audit records and reports. 	Yes	<p>The audit was conducted against the RSPO Supply Chain Certification Standard Revision 2017 requirements, in accordance with the established procedure. RSPO internal audit was conducted in Jan 2023 by appointed internal auditor. There are zero NC & OFI.</p>
3.8.7	<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</p>	Yes	<p>Nak POM had continued to receive certified FFB from own Estate Which is Nak Estate, Sutera Estate, and Resort Estate. They also receive diverted certified crop from Tabung Tentera Estate, Bukit Segamaha Estate, Sungai Segamaha Estate and G&G estate. And Outsider non certified Crop from Gagah Makmur The validity of the certificate of the supplier has been checked accordingly. Sighted sample FFB consignment note for Nak Estate, Sutera Estate, and Resort Estate. They also receive diverted certified crop from Tabung Tentera Estate, Bukit Segamaha Estate, Sungai Segamaha Estate and G&G estate. And Outsider Crop from Gagah Makmur for the month of May 2022 – February 2023. Among the information available on the FFB consignment note are estate name, delivery date, no of FFB bunches, FFB weight, quantity, unique identification number. Verified through NPOM weighing system called 'Boustead Management System (BMS)' and random sample of weighbridge ticket from.</p>

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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	place for handling non-conforming oil palm products and/or documents.		
3.8.8	<p>Sales and Goods Out</p> <p>The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single-documents or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documentation and specification documentation):</p> <ul style="list-style-type: none"> a) The name and address of buyer; b) The name and address of the seller c) The leading or shipment/delivery date; d) The date on which the documents were issued; e) RSPO certificate number; f) A description of the product, including the applicable supply chain model (IP or MB or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation i) A unique identification number 	Yes	<p>Documented procedures related to sales and goods out were sighted and found adequate. Based on verification during the audit, Nak POM has delivered certified materials to their end buyer accordingly and sampled certified CPO & PK sales were complying with the standard requirement.</p>

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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.9	<p>Outsourcing Activities</p> <p>(i) The mill shall not outsource its milling activities. In cases where the mill outsourced activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO SC Certification.</p> <p>(ii) The mill shall ensure the following:</p> <p>a) The mill has legal ownership of all input material to be included in outsourced processes</p> <p>b) The mill 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 mill to ensure that CB has access to the outsourcing contractor or operation if an audit is deemed necessary.</p> <p>c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor.</p> <p>d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to the respective operations, systems, and all information, when this is announced in advance.</p>	Yes	<p>Nak POM outsources transportation of certified product (CPO & CPK) to end buyer. There is addendum contract document between NPOM and the transporters) stated that the contractor agrees that certification bodies (CBs) have access to the outsourcing contractor or operation if an audit is deemed necessary.</p> <p>The RSPO Supply Chain procedure has described on Outsource Contractor and briefed to the contractor. Inspection was carried out as additional effort to ensure no contamination sighted book at AP Post.</p>

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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.10	The site shall record the names and contact details of all contractors used for the processing or physical handling of RSPO certified oil palm products.	Yes	List of contact person for both transporters were made available and up-to-date.
3.8.11	The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products.	Yes	Nak Mill has engaged with new CPO & PK transport contractor. Sighted an evidence the mill has inform CB in March 2023 through an email.
3.8.12	The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements.	Yes	Sighted CPO and PK delivery note, weighbridge ticket, production data, internal audit and management review records were found up-to-date.
	Retention times for all records and reports shall be a minimum of two (2) years and shall comply with legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock.	Yes	All records related to RSPO SC were maintained minimum for 3 years as per procedure Supply Chain and traceability procedure – 4.1.4 record keeping. Sample CPO & PK dispatch note since Jan 2019 until to date was available and well maintained.
	iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis.	Yes	NA since this mill is MB Mill
	iv) For Mass Balance Module, the mill: a. 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.	Yes	Nak POM had continued to keep record and balances of all receipts of RSPO-certified FFBs and deliveries of RSPO-certified CPO and PK on a three-monthly basis in the table 'Mass Balance Record for Oil Mills'.

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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	<p>b. All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO.</p> <p>c. The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock).</p>		
3.8.13	<p>Extraction rate</p> <p>The oil extraction rate (OER) and the kernel extraction rate (KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.</p>	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). 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>
3.8.14	<p>Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.</p>	Yes	
3.8.15	<p>Processing</p> <p>For Identity Preserved Module, the mill 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 products, including during transport and storage to strive for 100% separation.</p>	Yes	<p>Marketing Department personnel updated the RSPO IT platform system upon confirmed contract, normally completed via the system within 3-month period after shipment or within the duration agreed by Mill's respective customer/ buyer. They have updated the system based on input provided by Nak POM (e.g. of input Projected & Actual FFB Processed template, Mass Balancing Records for Oil Mills (3 monthly), daily production summary report, monthly production summary report etc.)</p>

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Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.16	<p>Registration of Transactions</p> <p>i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date.</p> <p>ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform</p>	Yes	<p>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.</p> <p>The registration of transaction being carried out by Group Plantation Marketing subordinate. Mill receives copy of transaction input to the system on monthly basis based on contract summary (buyer weight being put in).</p> <p>Remove has been verified during actual period May 2022 to February 2023</p>
3.8.17	<p>Claims</p> <p>The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.</p>	Yes	<p>Relevant information on product claim (including applicable Supply Chain model and certificate number) being correctly indicated in the relevant outgoing paperwork. Nak POM does not use RSPO corporate logo as well as trademark logo.</p>

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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 certification 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.	Yes	Human Rights Policy was updated and reviewed by Boustead Plantations Berhad, signed by CEO Mr. Ibrahim Abdul Majid. The 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. These Policies were communicated during external stakeholder meetings which included briefings on BPB Policies, RSPO/MSPO, HCV, RTE species and others
	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.	Yes	NAK CU has a mutually agreed system open to all affected parties, to resolve disputes in an effective, timely and appropriate manner. System available as Complaint/ Suggestion Flowchart and implemented accordingly. The system used by the Nak CU in resolving disputes and grievances exists in the procedure called "Grievance Procedure (Workers (Estates and Mill), Public, Aborigines and others)", "Flowchart for Grievance/Complaint (workers, Public and others)" and "Flowchart for Grievance/Complaint to higher authority". dated 1 st January 2021. Forms were provided for grievance and complaints from stakeholders. The Internal Complaint Book or the forms were also used for employees to lodge complaint pertaining to their houses, and there is evidence that the complaints were resolved in a timely and appropriate manner.
	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 documentation of stakeholders and interviewed with them, it was found that the system was understood by the affected parties, including the illiterate parties. 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	Yes	Nak CU keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders through stakeholders meeting as evidenced by Internal and External Stakeholders' meetings dates (Refer 1.1.4).

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Clause	Indicators	Comply Yes/No	Findings
	available and communicated to relevant stakeholders.		
	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.	Yes	The system used by the Nak CU in resolving disputes and grievances exists in the procedure called "Grievance Procedure (Workers (Estates and Mill), Public, Aborigines and others)", "Flowchart for Grievance/Complaint (workers, Public and others)" and "Flowchart for Grievance/Complaint to higher authority". Forms were provided for grievance and complaints from stakeholders. In accordance with the procedure, the anonymity of complainants and whistle-blowers will not be revealed to third parties. Interview with workers (Sprayer, Harvester, Manure, AP, General Workers) they understand the procedure dispute and grievance procedure with 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.
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	There is evidence that contributions to community development was provided based on consultations. Beside That NAK BU also hire staff and workers from the nearby villagers as their CSR. Sighted latest Stakeholder consultation with External Stakeholder and Interview with Ketua Kampung Segaliud, the community development that are based on the results of consultation with local communities was already demonstrated, Sighted the records of Plan to do Consultation with Villagers related to Spraying Technique and Manuring Technique in April 2023, the original Plan is to do on February 2023, due to current Rainy Weather the Plan has changed to April 2023.
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 bought the land in 1995, as Country Lease. It was previously owned by The North Borneo Trading Company Limited, London. The Land Title stated that the company has leased it 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 acquired the land from Sharikat Hing Lee Sdn Bhd in 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 subleased 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 titles which are 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, it has been verified that the land has been legitimately owned by Boustead Nak CU since 1995. Hence, there is no land conflict anticipated.

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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	
	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	
	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	
	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	As reported in 4.4.1 of this checklist, it has been verified that the land has been legitimately owned by Boustead Nak CU since 1995. Hence, there is no land conflict anticipated.

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Clause	Indicators	Comply Yes/No	Findings
	4.4.4 All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements.	Yes	The requirement in this indicator does not apply to Nak CU.
	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	The requirement in this indicator does not apply to Nak CU.
	4.4.6 There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.	Yes	The requirement in this indicator does not apply to Nak CU.
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 Nak CU and land titles, there were no new plantings on local peoples' land. It has been verified that the land is legitimately owned by Nak CU and the audit team had confirmed that there were no land issues related to previous owners.
	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	Based on Social Impact Assessment (SIA) Report for Nak CU and land titles, there were no new plantings on local peoples' land. It has been verified that the land is legitimately owned by Nak CU and the audit team had confirmed that there were no land issues related to previous owners.

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Clause	Indicators	Comply Yes/No	Findings
	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 non-coercive and entered into voluntarily and carried out prior to new operations.	Yes	As above. No new plantings.
	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	
	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	
	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	Yes	

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Clause	Indicators	Comply Yes/No	Findings
	issuance of a new concession or land title to the operator.		
	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	There were no new lands acquired for plantation and mills after 15/11/2018. The current operation area includes mill and estates as per stated in the land title. The requirement in this indicator does not apply to Nak CU.
4.6 Any negotiations concerning compensation for loss of legal, 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.	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	It has been verified that the land is legitimately owned by Nak CU. All the related documentation regarding the land acquisition was kept in BPB HQ Office and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate. Communities that have lost access and rights to land for plantation expansion did not exist at Nak CU, hence, this Indicator is not applicable
	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	In accordance with the 'Prosedur Aduan/Masalah' and 'Stakeholder Engagement/ Negotiation' at Nak CU include Handling of Boundaries Disputes, calculating and distributing fair and gender-equal compensation (monetary or otherwise). However, there was no issue/case related to this indicator as verified by audit team during consultation with staff and workers at mill and consulted estates.
	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	There were no scheme small holdings at Nak CU. The Fresh Fruit Bunches are supplied from Nak CU owned estates and Contracted FFB suppliers.
	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	There was no process and outcomes of any negotiated agreements, compensation and payments to any affected parties.

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Clause	Indicators	Comply Yes/No	Findings
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	A procedure for identifying legal, customary or user rights, and compensation process is incorporated in the BPB's Sustainability Policy established by the BPB's HQ. The procedure stipulates the involvement of the respective estate management, Land Office, NGOs and the affected parties in the negotiation procedures. However, the requirement in this indicator does not apply to Nak CU at present.
	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	The ' <i>Prosedur Aduan/Masalah</i> ' and 'Stakeholder Engagement/ Negotiation' at Nak CU include Handling of Boundaries Disputes, calculating and distributing fair and gender-equal compensation (monetary or otherwise) are documented and available to affected parties. Since there was no land dispute at Nak CU at present, the requirement in this indicator does not apply to Nak CU
	4.7.3 Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.	Yes	It has been verified that the land is legitimately owned by Nak CU. All the related documentation regarding the land acquisition was kept in BPB HQ Office and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate.
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	It has been verified that the land is legitimately owned by Nak CU. All the related documentation regarding the land acquisition was kept in BPB HQ Office and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate. The Auditors had confirmed that there was no land claim and user right conflict at Nak CU hence, this Indicator is not applicable.
	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 are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through	Yes	It has been verified that the land is legitimately owned by Nak CU. All the related documentation regarding the land acquisition was kept in BPB HQ Office and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate.

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Clause	Indicators	Comply Yes/No	Findings
	appropriate conflict resolution mechanisms.		
	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 reqs. (Indicators 4.4.2, 4.4.3 and 4.4.4).	Yes	It has been verified that the land is legitimately owned by Nak CU. All the related documentation regarding the land acquisition was kept in BPB HQ Office and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate. The Auditors had confirmed that there was no land claim and user right conflict at Nak CU hence, this Indicator is not applicable.
	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.	Yes	It has been verified that the land is legitimately owned by Nak CU. All the related documentation regarding the land acquisition was kept in BPB HQ Office and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate.

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 have been 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	Nak POM is currently on Mass Balance as not all of its suppliers are RSPO certified. Nak regularly explains the FFB pricing to the smallholders (FFB suppliers) as an attachment to the monthly invoice. The calculation of FFB pricing as in the SECOND SCHEDULE was also included as attachment to the FFB Supplier Agreements. Monthly FFB price is also presented in detail and displayed at the notice board near the Nak POM weighbridge.
	5.1.3 (C) Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.	Yes	At Nak POM, fair FFB pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base.

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Clause	Indicators	Comply Yes/No	Findings
	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	At Nak CU, there are records kept of parties, including women and independent representative organisations assisting smallholders 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. The requirement of this Indicator is not applicable.
	5.1.5 Contracts are fair, legal and transparent and have an agreed timeframe.	Yes	Interviews conducted with contractors and suppliers, representatives had 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	The contractors interviewed confirmed that payments are made in a timely manner, namely within 7 to 10 days of invoice.
	5.1.7 Weighing equipment is verified by an independent third party on a regular basis (this can be government).	Yes	Weighing Equipment in Nak BU has been calibrated by yearly basis using accredited weighing company Metrology Corporation Malaysia Sdn Bhd.
	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 Plantations Nak BU supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders who holds the certificates, and who holds and sells the certified material. For the current practice Nak BU has invited the nearby smallholder to training and meeting regarding MSPO and RSPO and encouraged the smallholder to certify with RSPO, but smallholder don't want to join due to Financial constraint.
	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. As at to date there is no complaint by stakeholders.

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Clause	Indicators	Comply Yes/No	Findings
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 Plantations Nak BU supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders who holds the certificates, and who holds and sells the certified material. For the current practice Nak BU has invited the nearby smallholder to the training and meeting regarding MSPO and RSPO.
	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 Plantations Nak BU supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders who holds the certificates, and who holds and sells the certified material. For the current practice Nak BU has invited the nearby smallholder to the training and meeting regarding MSPO and RSPO. Boustead Plantations Nak BU has encouraged the smallholder to certify with RSPO, but smallholder don't want to join due to financial constraint. It has been confirmed through an interview with them. Some of them wanted to Join only for the training regarding Spraying Technique and Fertilizer Application.
	5.2.3 Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production.	Yes	Nak CU is ready for consultation to interested smallholders (irrespective of type and outside the supply base) including women or other partners to assess their needs for support to improve their livelihoods and their interest in RSPO certification. However, based on available records at the CU, no smallholders outside the supply base had shown interest in contacting Nak CU for consultation.
	5.2.4 (C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.	Yes	Based on available record at the CU, no smallholders outside the supply base had shown interest to contact Nak CU for consultation. No record specifically on pesticide handling for Scheme Smallholders was carried out.
	5.2.5 The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.	Yes	Nak CU regularly reviews on progress of the smallholder support programs. However, based on available records at the CU, no smallholders outside the supply base had shown interest to contact Nak CU for consultation.

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	Yes	BPB has implemented Group Sustainability Policy Statement signed by Chief Executive Officer. The policy was be guided by the commitments spelt out in the para 2.2 under respect human right were stated promoting diversity and inclusion by providing equal opportunities and not tolerating any form of discrimination on the grounds of race,

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Clause	Indicators	Comply Yes/No	Findings
	discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age.		nationality, religion, or gender, and practice no contract substitution. BPB according to the statement, also will facilitate opportunities for advancement for their employees, especially women by removing barriers to progress and respecting reproductive and maternal rights.
	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	Through document reviewed on the list of employees found that the composition of workers consisted of local, foreign workers, male and female workers. Interview conducted with the sampled female and male workers from different nationalities confirmed that no discrimination was happened. Overtime was given to all the workers without any prejudice based on caste, gender, race and nationalities. They are allowed to transfer workstation by getting approval from management if they felt unfit on the work assigned. In addition, 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	BPB has developed Foreign Workers Procedure and Employment of Local Workers Procedure to explain the procedure of recruitment of local and foreign workers. The procedures provide clear flowcharts from recruitment, retirement until termination. Review of the 54 workers files sampled during this audit demonstrated that medical fitness is one to the elements for job selection. However, this is not considered as discrimination as it is important to know if the worker is fit for the job. The registration cards of the workers do not specifically state any illness. The cards only state "Fit for work". Moreover, the company has established the Sustainability Policy where the company will ensure all the workers recruited will be treated equally without discrimination based on nationalities, caste, religion and etc. Medical fitness will be checked prior to work to ensure fitness to the work.
	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 offered for pregnant women.	Yes	Based on interview held with representatives of Gender Committee members and sampled female workers at Nak Palm Oil Mill and estates, pregnancy tests are not conducted on discriminatory manner and health screenings are conducted only when legally mandated (when handling chemicals). However, during audit, there was no women employees were handling chemicals and confirmed that if they require contact with chemicals, they will allocate to other light 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.	No	The gender committee in Nak CU was not in place specifically on opportunities and improvements for women. Based on latest minutes meeting, there was no discussion about opportunities and improvements for women. Moreover, there is no dedicated budget was provided to the committee to execute the opportunities and improvements for women. Therefore, Major NCR DA 01 2023 was raised.
	6.1.6 There is evidence of equal pay for the same work scope.	Yes	BPB has implemented Group Sustainability Policy Statement signed by Chief Executive Officer. The policy was guided by the commitments spelt out in the para 2.2 under respect human right were stated promoting diversity and inclusion by providing equal

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Clause	Indicators	Comply Yes/No	Findings
			opportunities and not tolerating any form of discrimination. 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 pay slips of harvesters from Philippines 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.	Yes	The employment contract is drafted according to the Sabah Labor Ordinance Cap.67. Both local and foreign employment adopt the same contract. As Sabah State has not recognized the Malaysian National Union for Plantation Workers, no collective agreements are in place. At the estates, the piece rate pricing is published on notice board. Sample of workers' employment contract were reviewed to confirm contracts are in Bahasa Malaysia. Bahasa Malaysia language is deemed appropriate and sufficient as generally the workers of the certified units are either local, Indonesian or Philippines who understand Bahasa Malaysia. Furthermore, as stated in the employment contract, it is the responsibility of the company to explain the terms of employment and the company regulations before the workers sign the contracts. In general, the workers understood the basic employment terms.
	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 accurate information on compensation for all work performed. This includes a form of record for work done by family members.	Yes	Details of payments and conditions of employment are stated and documented in the employment contracts given to all workers. The contract contains terms related to duration, hours of work, overtime, annual/medical leave, public holiday, mutual termination, salary deductions, maternity entitlement, etc. The terms are in compliance with the Sabah Labour Ordinance. Working hours are 8 hours. From Monday to Thursday, Friday (Rest Day), and Saturday to Sunday. Total monthly working hours are 208 hours. The overtime maximum is 120 hours according to the Permit Sekatan Kerja Lebih Masa (Seksyen 104(7), Sabah Labour Ordinance Cap. 67. As at current status, none has crossed 80 hours of overtime. Verified the pay slips, the payment and calculation of over time well distributed. Payroll documents, namely the pay slip, also give accurate information on compensation for all work done. This includes those who receive daily-rated wages, piece rated wages, payment for any overtime work done, and public holiday pay. Sample pay slip checked during low crop, peak crop and normal crop season as per evidence in the indicator 6.2.1.
	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	The employment contract is drafted according to the Sabah Labor Ordinance Cap.67. Both local and foreign employment adopt the same contract. As Sabah State has not recognized the Malaysian National Union for Plantation Workers, no collective agreements are in place. At the estates, the piece rate pricing is published on notice board. There is evidence of legal compliance as per contract agreement such as regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements.

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Clause	Indicators	Comply Yes/No	Findings																								
	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 NAK CU provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to its employees in accordance with to national standards. Houses are provided rent free. Each house has between 2 to 3 rooms and accommodates 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. Water and electricity are also provided, and the bills are shared among occupants and deducted from their wages. Free medical treatment above is provided also to all workers and their dependents. Linesite inspection was conducted weekly by the Medical Assistant or Staff in charge and using the Housing Weekly Inspection Checklists. Any issues found during the inspection were remarked in the checklist and action will be taken accordingly.																								
	6.2.5 The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.	Yes	The management ensured access to adequate, sufficient and affordable food by providing signing a canteen and sundry shop facility to workers within estate area. Based on site inspection at sundry shop and canteen, the price of the goods and foods was displayed. Monitoring of the prices of the goods and foods were carried out by the management. The last monitoring was conducted in Jan 2023 to ensure the price was reasonable. Interviewed with sampled workers confirmed the price is reasonable and affordable.																								
	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 place. The implementation plan with specific targets, and a phased implementation process will be in place, including the following: <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	Yes	Based on the suggested method(s) by RSPO guideline, an assessment of the Prevailing Wage was conducted in an RSPO Certified Unit in Nak CU and the Prevailing Wage was found to be as follows: <table><tr><td>Sutera Estate</td><td>Local Worker (RM)</td><td>Foreign worker (RM)</td></tr><tr><td></td><td>2331.00</td><td>2285.00</td></tr><tr><td>Nak POM</td><td>Local Worker (RM)</td><td>Foreign worker (RM)</td></tr><tr><td></td><td>3152.00</td><td>2921.00</td></tr><tr><td>Resort Estate</td><td>Local Worker (RM)</td><td>Foreign worker (RM)</td></tr><tr><td></td><td>2331.00</td><td>2300.00</td></tr><tr><td>Nak Estate</td><td>Local Worker (RM)</td><td>Foreign worker (RM)</td></tr><tr><td></td><td>2200.00</td><td>2218.50</td></tr></table>	Sutera Estate	Local Worker (RM)	Foreign worker (RM)		2331.00	2285.00	Nak POM	Local Worker (RM)	Foreign worker (RM)		3152.00	2921.00	Resort Estate	Local Worker (RM)	Foreign worker (RM)		2331.00	2300.00	Nak Estate	Local Worker (RM)	Foreign worker (RM)		2200.00	2218.50
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Clause	Indicators	Comply Yes/No	Findings
	<p>Collective Bargaining Agreements (CBAs), this should be used as the foundation for the gradual implementation of the living wage payment.</p> <ul style="list-style-type: none"> 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.	No	There is no evidence of documentation for identification of permanent, full-time employment is used for all core work performed by the unit of certification. In addition, casual, temporary and day labour is limited to jobs that are temporary or seasonal also not been identified. <i>Hence, Minor NCR DA 02 2023 was raised.</i>
6.3 The unit of certification respects the rights of all 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	6.3.1 (C) A published statement recognising freedom of association and right to collective bargaining in national languages (English and/or Bahasa Malaysia) is available and is explained to all workers, in language that they understand, and is demonstrably implemented.	Yes	The published statement recognizing freedom of association and right to collective bargaining in national languages (English and/or Bahasa Malaysia) was available in the Group Sustainability Policy Statement signed by Chief Executive Officer and was publicly available on the notice board. The policy was explained to all workers during morning muster and demonstrably implemented in the Workers Representative Committee (JCC). The JCC implemented for the employees to speak freely, and the meeting will be conducted once every 3 months. Interviews with workers they are aware of their workers' representatives.
	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.	No	Although there were no official trade unions in Sabah operating within the NAK CU, workers had appointed their own representatives to sit on the Workers Representative Committee. The Workers Representative Committee (JCC) is comprised of worker and management representatives. Minutes of the Workers Representative Committee meetings were documented, sighted and verified during the conduct of audit. Based on minutes of meetings reviewed, i.e., requesting welfare amenities such as futsal/badminton/takraw court were repeated by the stakeholders. <i>Therefore, Minor NCR DA 03 2023 was raised.</i>

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Clause	Indicators	Comply Yes/No	Findings
association and bargaining for all such personnel.	6.3.3 Management does not interfere with the formation or operation of registered unions/ labour organisations or assoc, or other freely elected representatives for all workers including migrant and contract workers.	Yes	Interviewed with the workers' representatives in Nak POM, Sutera Estate, Resort Estate and Nak Estate confirmed that the management did not interfere with the formation of the association. All of them were elected freely by the workers via election.
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.	Yes	The policy emphasized that the company is committed to ensuring all workers and children safety are protected and all employment are within the minimum age limit and in compliance with national regulations and state ordinance. The policy was communicated directly during various meeting with both internal and external stakeholders of mill and estate within Boustead Nak CU and indirectly via website as per link as following: http://www.bousteadplantations.com.my/sustain_policy.html
	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	The records of employment documentation verified including the Employee Master Lists and sample personal particulars confirmed that minimum age requirements of above 18 years old met for all the workers employed in all operating units within Boustead Nak CU. The computerized Pimacs database system able to verify and screen the age of employees upon data entry.
	6.4.3 (C) Young persons may be employed only for non- hazardous work, with protective restrictions in place for that work.	Yes	Based on documents sighted, interviews and observations, there was no evidence that the Estates and the Mill employ anyone below the age of 18 years. This was verified by examining the master lists of each operating unit where details of the workers' particulars and dates of birth are available. Interviews with workers and staff, as well as observations made during field visits confirm that only those above 18 are employed.
	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 supervisors and other key staff, smallholders, FFB suppliers and communities where workers live.	Yes	The company has a no child labour policy which is displayed on the company's noticeboards. Interview with sampled workers indicates the policy has been communicated to them at their morning musters. Also, during stakeholders' consultations with the communities and third-party contractors, they did confirm the policy has been shared with them and communicated to their understanding. In addition, Nak CU has been issued a Sustainability Policy Pledge by Vendor that is to be signed by all contractors, suppliers and vendors.
6.5 There is no harassment or abuse in the workplace, and reproductive rights	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	The policy to prevent sexual and all other forms of harassment and violence was implemented under Group Sustainability Policy Statement and Anti-Harassment Policy statement, signed by Chief Executive Officer. The policy is displayed on notice boards at the mill and the estates offices. The CU's have briefed their employees during morning muster.

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Clause	Indicators	Comply Yes/No	Findings
are protected.	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	BPB has developed Group Sustainability Policy provides protection of reproductive rights of all workers. The Labour Standard specifies that the company recognizes the rights of employees to reproduction and reproductive health, including the right to make decisions on reproduction. Based on interviews with the sampled workers, there is evidence that this standard is being implemented where female workers are entitled to 60 days paid maternity leave, and pregnant women are given light work to do. The CU's briefed their employees during morning muster. Interviews held with women employees confirmed their awareness of this Policy and its implementation.
	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.	Yes	Management has assessed the needs of new mothers, in consultation with the new mothers. The Gender Committee has supported the assessment. In addition, flow chart procedure such as "Carta Aliran Pengurusan Ibu Mengandung", "Carta Aliran Pengurusan Ibu Bersalin" and Carta Aliran Pengurusan Imunisasi Bayi" was adhered to implement the assessment. The actions are taken to address the needs that have been identified. Adequate space and paid breaks were provided to enable mothers with infants 24 months or younger to breastfeed or express and store breast milk with privacy.
	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	BPB has established Grievance Procedure. The procedure outlines respecting anonymity and protects complainants where requested. In addition, Managing Sexual Harassment in the Workforce was established as guideline and procedure actions to be taken if any case reported. The timeline for each of the stages was outlined in the procedure. A complaint panel was established to handle any complaint in the estate and mill. The grievance procedure was communicated during morning muster and gender committee meeting. Interviewed with the sampled female workers and gender committee chairman, confirmed that they are aware of the complaint procedure and informed that there is no case of sexual harassment and violence reported.
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 • Penalty to the workers for termination of employment • Debt bondage & Withholding of wages 	Yes	Based on interviews with the sampled workers, they held their passports and safety locker was provided by the management to ensure passport is saved. They will only surrender the passport to management when it is due for renewal permit. There is no contract substitution reported as most of them are dependents of workers and they requested work by walk-in to the estate and mill. Overtime was on a voluntary basis and payment was made accordingly. There is no restriction of movement as they are allowed to go out anytime. They have freedom to resign and no penalty on the termination of employment. In addition, confirmation from the workers that there is no debt bondage or withholding of wages.

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Clause	Indicators	Comply Yes/No	Findings
	6.6.2 (C) Where temporary or migrant workers are employed, a specific labour policy and/or procedures are established and implemented.	Yes	BPB has established foreign workers policy statement under Sustainability Policy. The policy mentioned that all foreign 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. The procedure has been implemented for any employment related to foreign workers. The company implemented no contractor substitution and no discrimination to the foreign workers. Besides, the company also comply with Minimum Wage Order Malaysia and provided orientation to the workers to brief them on the language, safety, regulations in Malaysia and culture. Decent housing was provided to the 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	The Estate / Mill Managers were appointed as responsible person(s) for safety and health issues and also chairman for OSH Committee. The Managers subsequently assigned duties of ESH coordinator to the Assistants or Healthcare Assistant for the down line implementation of ESH practices in the estates 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. Occupational Safety Health (OSH) Committee has been established together. The OSH committee organization chart for 2022 was available. The Estate/Mill Manager is the Chairman and the Mill Engineer/Assistant Manager is the secretary. OSH Committee meetings were held once in three months. Review of the minutes of the meeting were reviewed during audit. OSH Committee meetings confirmed that among the agenda discussed, included the following: <ul style="list-style-type: none"> a) Passing of previous minutes and arising matters. b) Accident report (Monthly Data of Mill/Estate Safety Performance) c) Workplace inspection d) Safety report and programme e) Training f) Environmental issues g) Other matters - Covid 19 compliance
	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	Yes	Procedures for accident and emergencies has been established. There is formation of ERP Team & ERP for all the identified incidences. In addition the procedures have been summarized in a chart flow form and displayed for information of all employees in the estate. They includes emergencies relating fire, chemical spillage, flood and accident at work place. <ul style="list-style-type: none"> a) <i>Ahli J/Kuasa Pasukan Bertindak Kecemasan 2022</i> headed by the Estate/Mill Managers b) <i>Carta Aliran Pelan Tindakan Kecemasan Semasa Kebakaran</i> c) <i>Carta Aliran Pelan Tindakan Kecemasan Semasa Berlaku Banjir</i>

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Clause	Indicators	Comply Yes/No	Findings
	both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.		<p>d) <i>Carta Aliran Pelan Tindakan Kecemasan Semasa Berlaku Tumpahan Kimia</i></p> <p>e) <i>Carta Aliran Pelan Tindakan Kecemasan -Covid 19</i></p> <p>The organization chart for the ERP team was established and displayed for information of the employees. Important telephone contact numbers were also provided therein. Procedures guidelines were issued by SSD and amended to tailor to the situation differences in the estates and mill.</p> <p>ERT members received training and practice in emergency procedures appropriate to their respective workplace and degree of risk. The training are conducted by an accredited or qualified organization who can demonstrate their suitability to provide training. The trained personnel for the First Aid were among the employees working as field staff/mandores. The first aid boxes were available at various points in the estate office, workshop, and store. The estate distributed the first aid box to the mandores and brought along to the field during operations. In addition, there are also first aid boxes kept in the office, store and workshops. The emergency shower and eye wash was practicable to operate during emergency situation.</p> <p>Records of all accidents are kept and filed. The methodology of occupational injuries is recorded using LTA. This is summarized officially in the JKKP 8. Records are kept for a minimum 10 years in the office. Summary for the year is described in the JKKP 8 a mandatory requirement with submission as follows. Accident Statistics are being maintained in a satisfactory manner.</p>
	6.7.3 (C) Workers use appropriate 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 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.	Yes	Training and briefing on the operations were provided for workers to educate them on safe working practices. This is also done to ensure that the applicable precautions are adhered. Training for employees is conducted from time to time based on needs through various method such as on the job training, briefings, meetings, etc. The staff and workers such as the storekeepers, Mill workers, harvesters, pruners, field workers, sprayers, fertilizer and rat bait workers were trained, and they had understood the hazards involved and how the chemicals should be used in a safe manner. Based on the HIRARC carried out at both estates and the mill, the PPE types for the various activities were identified and recommended.
	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	Both the Estates and Mill in the NAK CU adopted SOCSO for the coverage for the local and foreign workers. The insurance coverage has ceased effective 2018 following the Government directive on the coverage.
	6.7.5 Occupational injuries are recorded using Lost Time Accident (LTA) metrics.	Yes	Records of all accidents are kept and filed. The methodology of occupational injuries is recorded using LTA. This is summarized officially in the JKKP 8. Records are kept for a

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Clause	Indicators	Comply Yes/No	Findings
			minimum 10 years in the office. Summary for the year is described in the JKPP 8 a mandatory requirement with submission as follows. Accident Statistics are being maintained in a satisfactory manner. In general all major incidences were attended to with proper documents maintained to address root causes and prevention measures etc.

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. The estates had in place documented the IPM plan which covered monitoring of pest, control of pest population levels at below threshold levels by using cultural, biological, physical/mechanical and use of pesticides. In order to minimize use of insecticides on leaf-eating pest, the estates planted beneficial plants such as <i>Tunera subulata</i> , <i>Cassia cobanensis</i> and <i>Antigonon leptopus</i> along the roadsides and designated points in the fields and also within the nursery perimeter. The plan also advocated single layer EFB mulching in order to prevent the breeding of rhinoceros beetles. Monthly detection and observation of leaf eating pests, mammalian pests and diseases had been continued. These monthly detection and observations were carried by staff. Census records for Ganoderma affected palms were sighted. All the estates carried census on rat damage and diseases like Ganoderma. Rat baiting was when census showed damage of above 5%. Baiting was continued until bait acceptance threshold level. Training on IPM was conducted for all estates.
	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 audited. 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	Based on the field visit, no burning in replanting activity was witnessed.
7.2 Pesticides are used in ways that do not	7.2.1 (C) Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the	Yes	Justification of the use of pesticides had been documented. The Manual had included a chemical register list which indicated the purpose of usage (intended target), hazards signage, trade and generic names. All the Estates had maintained chemical registers and

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Clause	Indicators	Comply Yes/No	Findings																																				
endanger health of workers, families, communities or the environment.	target pest, weed or disease are prioritized.		were updated periodically. The chemical used in the estates as captured from the chemical register among others as listed below; <table><tr><td></td><td>Chemical name</td><td>Class</td><td></td><td>Chemical name</td><td>Class</td></tr><tr><td>1</td><td>Glyphosate isopropylamine</td><td>III</td><td>6</td><td>Cypermethrin</td><td>III</td></tr><tr><td>2</td><td>Sodium chlorate</td><td>III</td><td>7</td><td>Triclopyr butoxy e/ester</td><td>III</td></tr><tr><td>3</td><td>Glufosinate ammonium</td><td>III</td><td>8</td><td>Canyon 20G</td><td>IV</td></tr><tr><td>4</td><td>Triclopyr butoxy</td><td>IV</td><td>9</td><td>2.4 D dimethylamine</td><td>II</td></tr><tr><td>5</td><td>Metsulfuron methy 20% w/w</td><td>IV</td><td>10</td><td>Bayfolan</td><td>III</td></tr></table>		Chemical name	Class		Chemical name	Class	1	Glyphosate isopropylamine	III	6	Cypermethrin	III	2	Sodium chlorate	III	7	Triclopyr butoxy e/ester	III	3	Glufosinate ammonium	III	8	Canyon 20G	IV	4	Triclopyr butoxy	IV	9	2.4 D dimethylamine	II	5	Metsulfuron methy 20% w/w	IV	10	Bayfolan	III
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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	All three (3) Estates in Nak Business Unit, Resort, Sutera & Nak, continued to maintain records to show the types of pesticides used with active ingredients and their LD50 and where these pesticides had been used, the total quantity, number of applications and active ingredients applied per ha. Pesticides are used only when justified and areas used were recorded in bin cards, program sheets, chemical register, field cost books and in progress reports. All estates had documented programs for spraying pesticides and for rat baiting. Records of pesticides used were available for verification.																																					
7.2.3 (C) Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.	Yes	NAK BU was committed to minimise 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> . Blanket spraying is also not practiced by the BU and soft grasses were maintained in the field. It had also been the practice that insecticides and rat baits are used only after a threshold level has been exceeded as per the S.O.P. (O.P.C. no. 04b; 04f and 04g). Prophylactic use of such pesticides was carried out in the Oil Palm nurseries as per SOP.																																					
7.2.4 There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.	Yes	There was no evidence of any prophylactic use of pesticides except in immature and young fields, where prophylactic spraying using diluted cypermethrin was still practiced for the control of Rhinoceros Beetle as per SOP.																																					
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	All 3 Estates only used pesticides that are officially registered under the Pesticides Act 1974 (Act 149) and the relevant provision Pesticides Act 1974 (Act 149) (Section 53A); and in accordance with USECHH Regulations (2000). There was no evidence of pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, had been used. The chemical store and chemical list indicated the 3 estates had none of the chemicals. The use of paraquat was banned in all Boustead estates. Most pesticides used were class III & class IV. 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.																																					

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Clause	Indicators	Comply Yes/No	Findings																																				
			<div>a) The Estates had used only Class II, Class III and Class IV chemicals.</div> <div>b) The chemical used in the estate captured from the chemical register among others as listed below;</div> <table><tr><td></td><td>Chemical name</td><td>Class</td><td></td><td>Chemical name</td><td>Class</td></tr><tr><td>1</td><td>Glyphosate isopropylamine</td><td>III</td><td>6</td><td>Cypermethrin</td><td>III</td></tr><tr><td>2</td><td>Sodium chlorate</td><td>III</td><td>7</td><td>Triclopyr butoxy e/ester</td><td>III</td></tr><tr><td>3</td><td>Glufosinate ammonium</td><td>III</td><td>8</td><td>Canyon 20G</td><td>IV</td></tr><tr><td>4</td><td>Triclopyr butoxy</td><td>III</td><td>9</td><td>Amine 2.4 D</td><td>II</td></tr><tr><td>5</td><td>Metsulfuron methy 20% w/w</td><td>III</td><td>10</td><td>Bayfolan</td><td>III</td></tr></table>		Chemical name	Class		Chemical name	Class	1	Glyphosate isopropylamine	III	6	Cypermethrin	III	2	Sodium chlorate	III	7	Triclopyr butoxy e/ester	III	3	Glufosinate ammonium	III	8	Canyon 20G	IV	4	Triclopyr butoxy	III	9	Amine 2.4 D	II	5	Metsulfuron methy 20% w/w	III	10	Bayfolan	III
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	7.2.5a Judgment of the threat and verify why this is a major threat.	Yes	As mentioned above in indicator 7.2.5 of this check list and based on audit findings, there was no evidence of pesticides that are categorized as World Health Organization Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions and paraquat had been used. Hence, the need for judgement of threat does not arise.																																				
	7.2.5b Why there is no other alternative which can be used.	Yes	As mentioned above in indicator 7.2.5 of this check list and based on audit findings, there was no evidence of pesticides that are categorized as World Health Organization Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions and paraquat had been used. Hence, the need for other alternatives does not arise.																																				
	7.2.5c Which process was applied to verify why there is no other less hazardous alternative.	Yes	As mentioned above in indicator 7.2.5 of this check list and based on audit findings, there was no evidence of pesticides that are categorized as World Health Organization Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions and paraquat had been used. Hence, the need as to which process was applied to verify why there is no other less hazardous alternative is not required.																																				
	7.2.5d What is the process to limit the negative impacts of the application.	Yes	As mentioned above in indicator 7.2.5 of this check list and based on audit findings, there was no evidence of pesticides that are categorized as World Health Organization Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions and paraquat had been used. Hence, the need to limit the negative impacts of the application does not arise																																				
	7.2.5e Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.	Yes	As mentioned above in indicator 7.2.5 of this check list and based on audit findings, there was no evidence of pesticides that are categorized as World Health Organization Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions and paraquat had been used. Hence, the need to estimation of the timescale of the application and steps taken to limit application to the specific outbreak does not arise.																																				
	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	Yes	Records showed that pesticides were handled by trained persons and used as per the MSDS/CSDS of the pesticide., the estate had the SOPs for safe-handing of pesticides. Appropriate safety and application equipment had been provided and used as per the CHRA. The staff and workers such as the storekeepers, sprayers and those workers apply the fertilizer were trained and they had understood the hazards involve and how the chemicals should be used in a safe manner.																																				

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Clause	Indicators	Comply Yes/No	Findings
	3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they carry out.		
	7.2.7 (C) Storage of all pesticides is in accordance with recognised best practices.	Yes	The chemical stores in all estates were 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). Records of purchase, storage and use were maintained. All of the stores were equipped with exhaust fans and the door was secured and keys held by only the storekeeper and attendant. Only authorized personnel are allowed to handle the chemicals. All chemicals were segregated, and fertilizers were well stacked. Relevant MSDS/CSDS were available in the stores. Empty pesticides containers were triple rinsed, holes punched in them and stored separately in the scheduled wastes store awaiting proper disposal.
	7.2.8 All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.	Yes	The procedure titled "Scheduled Wastes (Hazardous Waste) Management has been established. Visit to waste storage confirmed that empty pesticide containers were collected with proper storage. These items will be punctured and disposed as scheduled waste as the EQA. The SOP of disposal pesticide container is described in the estates in NAK CU, The procedure Scheduled Wastes (Hazardous Waste) Management has been established. Content includes the triple rinsing procedures and the relevant training to be conducted. Visit to waste storage confirmed that empty pesticide containers were collected with proper storage. These items will be punctured and disposed as scheduled waste as the EQA. The SOP of disposal pesticide container is described in the procedure. Content includes the triple rinsing procedures and the relevant training to be conducted.
	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	The Management confirmed that Aerial spraying was not practiced by all the 3 estates.
	7.2.10 (C) Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.	Yes	<u>Sutera Estate</u> Medical surveillance has been conducted in Dec 2022 by Klinik Mansor Sdn Bhd. 20 employees has been involved, however, the report yet to established by Klinik Mansor. <u>Resort Estate</u> Medical surveillance has been conducted in Sept 2022 by DAB OH Sdn Bhd. 25 employees has been involved, all of them as found to fit to work. <u>NAK Estate</u> Medical surveillance has been conducted on Sept 2022 by Klinik Mansor Sdn Bhd. 6

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Clause	Indicators	Comply Yes/No	Findings
			employees has been involved, all of them as found to fit to work.
	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	All the estates and mill in the CU complied with procedure and guidelines provided in the <i>Polisi Pengendalian Racun Perosak Bertoksik Tinggi</i> signed by the CEO dated 02.12.2019 whereby <i>no work with pesticides is given to pregnant or breast-feeding women. Tidak dibenarkan pekerja wanita yang MENGANDUNG / MENYUSUKAN anak membuat kerja-kerja penyemburan</i> . The estates maintained the list of sprayers. Identification of pregnancy status is made by the respective appointed Hospital Attendant during the monthly check-up. Field interviews with the lady workers confirmed that such a regulation is a standard practice in the estates and in compliance.
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	The Estates and Mill had established the waste and pollution management plan 2023 as shown below. The PIC and time frame was also shown in the management plan. It was found that domestic waste i.e., bottles, drums, plastic waste, etc has been left unattended at back of washing bay area, back of scrap iron area, back of water treatment plan area, and at back of water pump area. Re-raised issue under this same indicator and finding upgraded to Major.
	7.3.2 Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.	Yes	NAK CU estates and mill. The landfills were located away i.e. about 2-3 km from water sources. Site visits verify compliance of landfill areas. The SOP on Scheduled Waste disposal is established and implemented. Details as provided in Boustead Plantations Berhad – Sustainability and Safety Department SOP – Scheduled Waste Procedure. The inventory of the waste and the scheduled wastes management was evident, as recorded using the “E-SWISS” system.
	7.3.3 The unit of certification does not use open fire for waste disposal.	Yes	During the site visit was confirmed the CU does not used open fire to dispose all the waste items. All the waste has been disposed through land fill areas. The landfills were located away from water sources. Site visits verify compliance of landfill areas.
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	NAK BU continued to implement the good agriculture practices as contained in SOPs, to manage soil fertility, to optimise yield and minimise environmental impacts. Fertilizers application, which was of paramount importance for maintenance of soil fertility, was carried based on the recommendation made by the Applied Agricultural Resources Sdn Bhd. Annual fertilizer recommendations were made based on annual foliar sampling. Fertilizer application program was monitored using program sheets, bin cards, Field Cost book and Fertilizer Quality Assessment by Applied Agricultural Resources Sdn Bhd.
	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. Periodic tissue and soil sampling were carried out to monitor changes in nutrient status. Annual foliar sampling for the nutrients N, P, K, Mg, Ca & B.

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Clause	Indicators	Comply Yes/No	Findings																																																								
	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 and left to decompose in the fields and EFB applied. EFB was applied at 40 tons /Ha/year in single layers in plots between palms. Records of application and maps were made available to auditors. On NAK Estate application of both solid and liquid POME had been carried out.																																																								
	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	<p>On the 3 Estates, Resort, Sutera & Nak, maps identifying marginal and fragile soils, including steep terrain, had been prepared by AAR.</p> <p>The soil series in the estates were classified as follows as subject to the requirement of the estates:</p> <table border="1"> <thead> <tr> <th></th><th>NAK</th><th>Sutera</th><th>Resort</th></tr> </thead> <tbody> <tr> <td>1</td><td>Batang</td><td>Bangawat</td><td>Kumansi</td></tr> <tr> <td>2</td><td>Kumansi</td><td>Inanam</td><td>Laab</td></tr> <tr> <td>3</td><td>Masaum/Lumpari</td><td>Kelawat</td><td>Tanjung Lipat</td></tr> <tr> <td>4</td><td>Sipit</td><td>Kumansi</td><td>Luasong</td></tr> <tr> <td>5</td><td>Siput/Tanjung Lipat</td><td>Kumansi Reddish</td><td>Pallu</td></tr> <tr> <td>6</td><td></td><td>Kumansi Shallow</td><td></td></tr> <tr> <td>7</td><td>-</td><td>Laab</td><td></td></tr> <tr> <td>8</td><td>/</td><td>Luasong</td><td></td></tr> <tr> <td>9</td><td>-</td><td>Luba</td><td></td></tr> <tr> <td>10</td><td>-</td><td>Mangkawagu</td><td></td></tr> <tr> <td>11</td><td>-</td><td>Masaum</td><td></td></tr> <tr> <td>12</td><td>/</td><td>Tanjung Lipat</td><td></td></tr> <tr> <td></td><td></td><td>Soil Type A</td><td></td></tr> </tbody> </table> <p>There were no problematic soils (e.g. podzols and acid sulphate soils) on NAK BU. The estates maintained the following maps and documents for proof of recognized legal rights. Documents were sighted and verified. A scale of map at 1:10000 to 1: 15000 is established. Maps were prepared by AAR and updated in 2018.</p>		NAK	Sutera	Resort	1	Batang	Bangawat	Kumansi	2	Kumansi	Inanam	Laab	3	Masaum/Lumpari	Kelawat	Tanjung Lipat	4	Sipit	Kumansi	Luasong	5	Siput/Tanjung Lipat	Kumansi Reddish	Pallu	6		Kumansi Shallow		7	-	Laab		8	/	Luasong		9	-	Luba		10	-	Mangkawagu		11	-	Masaum		12	/	Tanjung Lipat				Soil Type A	
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	7.5.2 No replanting on steep slopes (above 25 degrees) unless approved by state governments. In case of replanting is permitted, no replanting in contiguous area of steep terrain (greater than 25°) larger than 25 Ha within the Unit of Certification.	Yes	Auditors had verified through checking the www.globalforestwatch.com , Google Maps, Estate Maps and also through site visit to the sampled estates, it is confirmed that there were no new planting or new development of areas at Boustead Nak BU.																
	7.5.3 There is no new planting of oil palm on steep terrain.	Yes	Auditors had verified through checking the www.globalforestwatch.com , Google Maps, Estate Maps and also through site visit to the sampled estates, it is confirmed that there were no new planting or new development of areas at Boustead Nak BU																
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. Foliar samplings and Soil sampling, which is conducted together, were carried out to date as follows: <table><tr><td></td><td></td><td>Foliar Analysis</td><td>Soil sampling</td></tr><tr><td>1</td><td>NAK Estate</td><td>Feb 2023</td><td>Feb 2023</td></tr><tr><td>2</td><td>Sutera Estate</td><td>Feb 2023</td><td>Feb 2023</td></tr><tr><td>3</td><td>Resort Estate</td><td>Mac 2023</td><td>Mac 2022</td></tr></table>			Foliar Analysis	Soil sampling	1	NAK Estate	Feb 2023	Feb 2023	2	Sutera Estate	Feb 2023	Feb 2023	3	Resort Estate	Mac 2023	Mac 2022
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	3	Resort Estate	Mac 2023	Mac 2022															
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	This is not applicable as there is no marginal and fragile soils in the 3 estates visited, Resort, Sutera and Nak Estates, as supported by the soil maps of respective estates. No marginal and fragile soil areas were observed during the visit.																	
7.6.3 Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure.	Yes	All 3 Estates in in NAK Business Unit, Resort, Sutera and Nak, had used soil and topographic maps prepared by AAR to plan their drainage roads and other infrastructures.																	
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.	N/A	Auditors had verified through checking the www.globalforestwatch.com , Google Maps, Estate Maps and also through site visit to the sampled estates, it is confirmed that there were no new planting or new development of areas at Boustead Nak BU. Furthermore, this is not applicable as there is no peat soil in the 3 estates visited, Resort, Sutera and Nak Estates, as supported by the soil maps of respective estates. No peat areas were observed during the visit.																
	7.7.2 Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat.	N/A	This is not applicable as there is no peat soil in the 3 estates visited, Resort, Sutera and Nak Estates, as supported by the soil maps of respective estates. No peat areas were observed during the visit.																

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Clause	Indicators	Comply Yes/No	Findings
	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).		
	7.7.3 (C) Subsidence of peat is monitored, documented and minimised.	N/A	This is not applicable as there is no peat soil in the 3 estates visited, Resort, Sutera and Nak Estates, as supported by the soil maps of respective estates. No peat areas were observed during the visit.
	7.7.4 (C) A documented water and ground cover management programme is in place.	N/A	This is not applicable as there is no peat soil in the 3 estates visited, Resort, Sutera and Nak Estates, as supported by the soil maps of respective estates. No peat areas were observed during the visit.
	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. 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.	N/A	This is not applicable as there is no peat soil in the 3 estates visited, Resort, Sutera and Nak Estates, as supported by the soil maps of respective estates. No peat areas were observed during the visit.
	7.7.6 (C) All existing plantings on peat are managed according to the 'RSPO Manual	NA	This is not applicable as there is no peat soil in the 3 estates visited, Resort, Sutera and Nak Estates, as supported by the soil maps of respective estates. No peat areas were

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Clause	Indicators	Comply Yes/No	Findings
	on Best Management Practices (BMPs) for existing oil palm cultivation on peat', version 2 (2018) and associated audit guidance.		observed during the visit.
	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 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.	NA	This is not applicable as there is no peat soil in the 3 estates visited, Resort, Sutera and Nak Estates, as supported by the soil maps of respective estates. No peat areas were observed during the visit.
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	Water Management Plan for Nak CU was made available and documented. The Management Plan was developed in order to maintain the quality and availability of natural water resources by practicing efficient water consumption through various methods such as: <ul style="list-style-type: none"> a) implementation of Rain Water Harvesting, b) construction of bunds for effective management of collection/main drain, c) proper cambering of roads d) construct side drains in field roads, e) L-shaped frond stacking, f) enhancement of ground vegetation at bare ground area. g) Riparian Buffer Zone h) Water Quality Monitoring /Rainfall data i) Rain water harvest RWH and construction of silt pits of dimensions (1m x 2m x 3m depth) in the fields. Both practices are to trap rain water to maximise moisture benefits to the palm trees. j) Identification and management of waste water.
	7.8.1a The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities.	Yes	River water analysis has been conducted third party on quarterly basis. Results were indicated and follow as per National Water Quality Standards for Malaysia (NWQSM) limits class iiB / Jadual Pematuhan.
	7.8.1b Workers have adequate access to clean water.	Yes	The water analysis (drinking water) was taken by the estate management for supply to the entire complexes upon treatment. Frequency on at yearly basis and the analysis was sent to third party lab as appointed by the Company. Results were indicated and follow as per

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Clause	Indicators	Comply Yes/No	Findings												
			National Water Quality Standards for Malaysia (NWQSM) limits class iiB.												
	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	<p>The Estates continued to protect the water courses, including maintaining and restoring appropriate riparian buffer zones along the natural waterways. During the field visit, there were evidences that these areas were free from chemical spraying and manuring application. The estates adopted the existing Boustead policy to maintain the buffer by restricting agrochemical application and left undeveloped during replanting. Water courses and wetlands are protected including maintaining and restoring appropriate riparian buffer zones.</p> <p>The signboards were displayed accordingly at the site where applicable. During the field visit there was no spraying activities or signs left in the visited areas. The buffer zones identified at the estates are as follows:</p> <table><tr><td></td><td><i>Estate</i></td><td><i>Buffer zone area</i></td></tr><tr><td>1</td><td>Resort</td><td>Sungai Sapa Payau PM15C & PM15D</td></tr><tr><td>2</td><td>Nak</td><td>PM 96, PM95 - stream</td></tr><tr><td>3</td><td>Sutera</td><td>Sungai Segaliud PM15 and PR 20B& D</td></tr></table> <p>Among others management plan taken:</p> <ul style="list-style-type: none">a) Regular inspection at buffer/HCV areasb) Monitor water from surrounding areasc) Track, measure and report all activities around riverd) Train and educate workers.		<i>Estate</i>	<i>Buffer zone area</i>	1	Resort	Sungai Sapa Payau PM15C & PM15D	2	Nak	PM 96, PM95 - stream	3	Sutera	Sungai Segaliud PM15 and PR 20B& D
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	7.8.3 Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially BOD is regularly monitored.	Yes	License valid until 30/06/2023. The license indicated that the mill has a capacity of 40mt/hr. Treated effluent is allowed to be discharged as land irrigation. Analysis of the final discharge was carried out by accredited laboratory on monthly basis. Review of the results indicated that all parameters were within the regulatory limit.												
	7.8.4 Mill water use per tonne of FFB is monitored and recorded.	Yes	The mill processing water are obtained from the water catchment adjacent to the mill complex. The water usage monitoring is made on a monthly basis. Variation of water usage noted, due to the proportionate reduction in volume of FFB being processed. There were variations of performance. Probable factors are linked to rainy days, significant boiler water rinsing/discharging for maintenance etc.												
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	A plan for improving the efficiency of the use of fossil fuels is in place and has been incorporated into the Environmental Aspect and Impact activities report 2023. The document was reviewed/updated on Jan 2023.												

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Clause	Indicators	Comply Yes/No	Findings																								
			<table><tr><td></td><td>Target</td><td>Objective</td><td>Action plan</td></tr><tr><td>1</td><td>Backhoe tractor</td><td>To reduce fossil fuel (diesel) consumption from company-owned vehicles and fuel using mobile equipment</td><td>To ensure the vehicle engine is turn off during idle time To record vehicle activity which consume fuel</td></tr><tr><td>2</td><td>Van / Supervisory vehicle</td><td>To reduce fossil fuel (diesel) consumption from company-owned vehicles and fuel using mobile equipment</td><td>To record vehicle activity in order to eliminate waste activity which consume fuel. To turn off vehicle engine during idle time.</td></tr><tr><td>3</td><td>Electrical supply</td><td>To reduce reliance on gen-sets for power supply</td><td>To run steam turbine during non-processing min 2 hours</td></tr><tr><td>4</td><td>Electrical supply</td><td>Reduce electricity usage</td><td>Use time switches and daylight sensors for outside lighting</td></tr><tr><td>5</td><td>Electrical supply</td><td>Reduce electricity usage</td><td>Educate employees on power saving via inspection and training.</td></tr></table> <p>The estates and mill record and monitor the diesel utilization over the running hours of gen-set and other vehicles running. Performance variation in view of several factors i.e.</p> <ul style="list-style-type: none">• Infrastructure of estates,• Community size / no of gen-sets,• No. of vehicles / age of machine.• Weather interference / crop production volume• Crop diversion to other mill due to breakdown. <p>There is no opportunity for the estates to capitalize the utilisation of fibre/shell produced from the mill as part of their energy production in replacement of fossil fuel with the current technology limitation.</p>		Target	Objective	Action plan	1	Backhoe tractor	To reduce fossil fuel (diesel) consumption from company-owned vehicles and fuel using mobile equipment	To ensure the vehicle engine is turn off during idle time To record vehicle activity which consume fuel	2	Van / Supervisory vehicle	To reduce fossil fuel (diesel) consumption from company-owned vehicles and fuel using mobile equipment	To record vehicle activity in order to eliminate waste activity which consume fuel. To turn off vehicle engine during idle time.	3	Electrical supply	To reduce reliance on gen-sets for power supply	To run steam turbine during non-processing min 2 hours	4	Electrical supply	Reduce electricity usage	Use time switches and daylight sensors for outside lighting	5	Electrical supply	Reduce electricity usage	Educate employees on power saving via inspection and training.
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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>For input FY 2022 as per below:</p> <table><tr><td>Description</td><td>tCO₂e/tProduct</td></tr><tr><td>CPO</td><td>2.47</td></tr><tr><td>PK</td><td>2.47</td></tr></table> <table><tr><td>Land Use</td><td>Ha</td></tr><tr><td>OP Planted on Mineral Soil</td><td>13283.05</td></tr><tr><td>OP Planted on Peat Soil</td><td>0</td></tr></table>	Description	tCO ₂ e/tProduct	CPO	2.47	PK	2.47	Land Use	Ha	OP Planted on Mineral Soil	13283.05	OP Planted on Peat Soil	0												
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			Palm Oil Mill Effluent (POME) Treatment
			Diverted to compost
			0%
			Diverted to anaerobic digestion
			100%
			Diverted to Anaerobic Digestion
			Diverted to anaerobic pond
	7.10.2 (C) Starting 2014, the carbon stock of the proposed development area and 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).	Yes	100%
			Diverted to methane capture (flaring)
			0%
	7.10.3 (C) Other significant pollutants are identified and plans to reduce or minimise them implemented and monitored.	Yes	Diverted to methane capture (electricity generation)
			0%
			Assessment of all polluting activities has been conducted and monitored. This included the gaseous emissions, particulate / soot emissions and effluent. The CU has continued to maintain its environmental aspects/impacts register associated with their activities. Environmental aspect and impact (EAI) records which covers estates and mill activities / operation. 'Pollution Identification Environmental Improvement Action Plan' is used to identify the waste products and sources of pollution, was in place and is reviewed accordingly.
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 CU by burning ever since Boustead Plantations Berhad practice zero burning policy.
	7.11.2 The unit of certification establishes fire prevention and control measures for the areas under its direct management.	Yes	At Sutera Estate, Resort Estate and Nak Estate. fire prevention and control measure has established in document "fire prevention with neighbor smallholders"
	7.11.3 The unit of certification engages with adjacent stakeholders on fire prevention and control measures.	Yes	Records showed that Nak CU engaged adjacent stakeholders on fire prevention and control measures through stakeholders meetings.
7.12 Land clearing does	7.12.1 (C) Land clearing since November 2005 has not damaged primary forest or	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

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Clause	Indicators	Comply Yes/No	Findings
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.	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.		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	The report "High Conservation Value & Social Impact Assessment Boustead Plantations, Sabah, Malaysia" was showed to the audit team. It was noted that the report was prepared by Wild Asia (Malaysia) in 2012 and had identified all the High Conservation Value (HCV) within and adjacent to the Nak CU. 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 CU is 6.90Ha.
	7.12.2a For existing plantations with an HCV assessment conducted by an RSPO-approved assessor and no new land clearing after 15 November 2018, the current HCV assessment of those plantations remains valid.	Yes	
	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	
	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	Yes	The HCV Assessment report indicated that there is no threatened or endangered (RTE) species, or HCVs, are present or are affected by plantation or mill operations. There is only common bird sighted. NAK CU has established and reviewed the action plan and monitoring programme for HCVs area. The appropriate measures that are expected to maintain and/or enhance them were implemented through an action. There were no major changes to the integrated management plan, except awareness training, and continuous monitoring for HCVs area.

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Clause	Indicators	Comply Yes/No	Findings
	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.		
	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	There were no local communities living nearby with Nak CU only surrounding with Small grower and Plantation Estate such as Melipan Estate, Wilmar Sapi Estate, Tawau Cocoa, Ladang Irat, Pintasan Estate, Kwantas. So, this indicator was not applicable with this CU.
	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	An appropriate disciplinary measure was instituted in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect or kill these species, and also Policy and Statement has been developed for disciplinary measures. The statement also available at AP Post surrounding Nak CU.
	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 CU continues to discourage any illegal or inappropriate hunting, fishing or collecting activities. Evidence was seen during the site review that signage to prohibit hunting, fishing and pesticide spraying not allowed within buffer area at the HCV Area. It was noted that AP has been monitoring surrounding the estate to control everything including any 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	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 there has been no land clearing at Nak CU since Nov 2005. Remediation and Compensation Procedure (RaCP) did not apply.

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Clause	Indicators	Comply Yes/No	Findings
	November 2018, the Remediation and Compensation Procedure (RaCP) applies.		

RSPO Certifications Systems for P&C and RISS, Nov 2020

Clause	Indicators		Comply Yes/No	Findings
<p>5.5.2 Time-bound plan</p> <p>A time-bound plan for certifying all its management units and/or entities, including the units where the organization has mgmt. control and/or minor shareholding, is submitted to the CB during the initial certification audit. The time-bound plan shall contain a current list of all estates and mills.</p>	(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	<p>For the time-bound plan, Boustead Plantations Berhad has committed to ensure all their certification unit (CU) to be certified within 5 years i.e. year 2019 to 2024. Samples TBP as per below:</p> <p><u>Tawai Business Unit -2021-2023</u> New Acquisition in 2018 and 2019, the planning to certified in 2021. However, due to the pandemic Covid-19, the company needs to postpone to 2023, apart from that the company plans to certify another 1 business unit consisting of 1 mill and 5 supply base and 3 estate without mill in 2022.</p> <p><u>Kanowit Business Unit-2021-2024</u> The company has put out a Request for Proposal (RFP) for all assets in Sarawak. The process for disposal is in progress and waiting for a potential buyer.</p> <p><u>Loagan Bunut Business Unit 2021-2024</u> The company has put out a Request for Proposal (RFP) for all assets in Sarawak. The process for disposal is in progress and waiting for a potential buyer.</p> <p>Sighted the submission of "RSPO TBP Revision Template to RSPO and it was approved by RSPO.</p>
	(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	Yes	<p>There are twelve (12) CU 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 6. For another 4 CUs i.e. Lapan Kabu / Sugut / Loagan Bunut / Pertama / Kanowit and Tawai, the Sustainability Section team has conducted the periodic internal</p>

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		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;		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 21/04/2022. Details as per attachment 6. This is due to newly acquired properties i.e. Tawai CU 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.
	(d)	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.	Yes	Boustead Plantations have deviations for certifying uncertified unit from year 2021 to 2023 and 2024. The RSPO Time Bound Plan Revision Template was submitted to RSPO secretariat dated 21/04/2022 and follow up email dated 10/05/2022. The new TBP revision was endorsed by RSPO. Therefore, previous NCR DA 09 2022 was satisfactorily closed.
5.5.3 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 7.12. 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.

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	(b)	Land conflicts, if any, are being resolved through a mutually agreed process, such as the RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8;	Yes	<p>It is confirmed that land conflict was resolved through FPIC processes which facilitates compliance with requirement of RSPO, accordance to:</p> <ul style="list-style-type: none"> • Criteria 4.4 – on adequate participation and negotiated agreements (Sighted PMC minutes of meeting) • Criteria 4.6 – on land acquisition whereby the right to use the land is demonstrated. (Refer Memorandum of Consent (MOC) between NCR Landowners & LCDA (as Managing Agent), (Refer Joint Venture Agreement (JVA) between Boustead Plantation Berhad, BPB and Pelita Holding Sdn Bhd (PHSB) to develop land into oil palm plantation) • Criteria 4.7 – on mutual agreement for identifying people entitled to compensation is in place. • Criteria 4.8 – on the condition of land use as per land title to show evidence that necessary action has been taken to resolve the conflict with relevant parties. <p>These were reviewed - MRRS: Q-021053- 05/2012; Q-02-105405/2012; Q-01-282-06/2012. (Refer www.kehakiman.gov.my/judgment/file/Q-02-1053-052012) and application no. 08(f)-449-09/2014(Q) Appellate Jurisdiction); The management of BPKSB have conforms & respect all parties by adopting FPIC to protects community rights and investors from risks. In addition, those mechanism is part of best practice standards and requirement of RSPO.</p> <p>There was also Series of External Audit through MSPO Certification on their uncertified unit being made:</p> <ol style="list-style-type: none"> Teluk Sengat Estate (19-22/11/2021) Lapan Kabu Estate (21-22/10/2021) Rimba Nilai (Sugut) CU (10-15/03/2022) Tawai CU (14-18/06/2021) Loagan Bunut & Kanowit CU (11-15/11/2021) <p>The audit was conducted against MSPO P&C and MSPO Partial Certification Requirements.</p>
	(c)	Labour disputes, if any, are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2;	Yes	<p>Series of Internal Audit and External Audit (MSPO Certification) on their uncertified unit was conducted as reported above.</p> <ol style="list-style-type: none"> The audit was conducted against RSPO P&C and RSPO Partial Certification Requirements. There was no case of labour dispute reported in the internal audit report.

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				<p>The management also has established grievances, complaints, and disputes mechanism which is open to all affected parties and ensures anonymity of complainant. There is "Carta Organisasi Panel Aduan" (Panel of Complaint Committee) to handle complaints or grievance, including related to gender issues.</p> <p>The management had taken prudent action by conduct engagement and recommended action plans to:</p> <ul style="list-style-type: none"> a) Improved communication and engagement (PMC Meeting-With present of LCDA, Land Survey, BPKSB b) Personnel, BEA), MCCM Meeting, Estate Management Meeting) c) Review communication and consultation as well as complaint and grievance procedures. <p>Trained staff and create awareness among stakeholder on the Procedures (RSPO UBU Internal Assessment)</p>
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	(d)	Legal non-compliance, if any, is being addressed through measures consistent with the requirements of RSPO P&C criterion 2.1;	Yes	<p>Series of Internal Audit and External Audit (MSPO Certification) on their uncertified unit was conducted as reported above.</p> <ol style="list-style-type: none"> The audit was conducted against RSPO P&C and RSPO Partial Certification Requirements. 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. <p>The management also has established a list on "Legal and Other Requirement Register" There are 15 sections of requirements subscribed to the Plantations & Mills operation. Among the requirements stated such as: Occupational Safety and Health Act, 1994; Factory and Machinery Act, 1967; Minimum Wages Order 2020; Employees' Minimum Standards of Housing, Accommodations and Amenities Act, 1990 (Amendment 2019); etc.</p> <p>The management has in place a license & permits register which captures all applicable local & national legal requirements such as: MPOB Licenses (menjual dan mengalih FFB). KPDNKK Permit Barang Kawalan berjadual for Diesel.</p>
	(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 5.5.3 (a) – (d) above by the audit team based on self-declarations only by the company,</p> <p>with no other supporting documentation, shall not be acceptable. Verification of compliance shall be based on the following approach:</p>	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> <ol style="list-style-type: none"> Sighted the series of Internal Audit and External Audit (MSPO Certification) on their uncertified unit as conducted and reported accordingly. The audit was conducted against RSPO P&C and RSPO Partial Certification Requirements. Evidence of audit attendance list, audit checklist & report were made available to auditor as the supporting evidence. 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. With this, it can be concluded that the positive assurance made was justified.
		<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; 	Yes	

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	<ul style="list-style-type: none"> Targeted stakeholder consultation, including consultation with the relevant NGO's will be carried out by the audit team. 	Yes	
	<ul style="list-style-type: none"> Desktop study e.g. web check on relevant complaints 	Yes	
	<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. 	Yes	
(f)	For requirements 5.5.3 (a)-(d) above, the classification of critical and non-critical is as stated in the RSPO P&C. If a non-compliance against a critical indicator in a non-certified management unit is identified, the current certification assessment cannot proceed to a successful conclusion unless it is actively addressed. Evidence of active engagement with RSPO in resolving the non-compliance shall be available.	Yes	As of this audit, Boustead Plantation Berhad is still on track and follows the requirement of uncertified requirement units, Further information can be obtained from Boustead ACOP. The details of the Time Bound Plan are described as per attachment 6. BPB is progressively undergoing the RSPO Certification process towards 100% RSPO certification of estates/mills. Details were provided in the Time Bound Plan described as per attachment/revision in the TBP.
(g)	Failure to address any outstanding non-compliances within uncertified unit(s) as defined in 5.5.3 (f) above may lead to suspension of certificate of the certified unit(s), in accordance with the provisions of these Certification Systems.	Yes	As of this audit, Boustead Plantation Berhad is still on track and follows the requirement of uncertified requirement units, Further information can be obtained from Boustead ACOP. The details of the Time Bound Plan are described as per attachment 6. BPB is progressively undergoing the RSPO Certification process towards 100% RSPO certification of estates/mills. Details were provided in the Time Bound Plan described as per attachment/revision in the TBP.

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<p>5.6.6</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> <p>The CB shall have a mechanism in place to identify the interested parties and ensure a represented samples size of the interested parties are consulted in each audit.</p> <p>The CB shall keep track which party that has been interviewed in the previous audits to ensure proper coverage of the parties throughout the certification cycle.</p>		No additional indicators	Yes	<p>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 CU.</p>
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ATTACHMENT 4

DETAILS OF NON-CONFORMITIES AND CORRECTIVE ACTIONS TAKEN

P & C Indicator	Specification Major/Minor	Detail Non-conformances	Root Cause & Corrective Action Taken by the CU	Verification Statement by Auditors
6.1.5	Major	<p>Requirement: 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.</p> <p>Finding: The gender committee in Nak CU was not in place specifically on opportunities and improvements for women.</p> <p>Objective evidence: Based on several minutes of meetings at Nak CU, there was no discussion about opportunities and improvements for women. Moreover, there is no dedicated budget was provided to the committee to execute the opportunities and improvements for women.</p>	<p>The issue: Gender committee did not discuss about opportunities and improvements for women, and no dedicated budget was provided to the committee to carry out the opportunities and improvements for women.</p> <p>The root cause: There is no competent person in women's empowerment at Nak CU or among the gender committee.</p> <p>Correction:</p> <ol style="list-style-type: none"> 1. Review and revise the purpose of gender committee. Then, conduct a meeting discussing the opportunities and improvements for women. 2. Request additional budget for respective estates and mill's gender committee to execute the opportunities and improvements for women. <p>Corrective action:</p> <ol style="list-style-type: none"> 1. Request from Talent & Development (Human Resource and Administration Department) to conduct training on the topic of empowering women to Nak CU's management and all gender committee's chairman. 2. Appoint dedicated person in-charge at HQ level to monitor the activities done by the gender committee at Nak CU. 	<p>Correction and corrective action plan was accepted.</p> <p>Status: Closed</p>

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7.3.1	Major (Recurrence)	<p>Requirement: 7.3.1 A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.</p> <p>Finding: Waste management plan was not implemented accordingly.</p> <p>Objective evidence: Domestic waste i.e bottles, drums, plastic waste, etc has been left unattended at back of washing bay area, back of scrap iron area, back of water treatment plan area, and at back of water pump area.</p>	<p>The issue: Domestic waste was not managed as per the established Waste Management Plan.</p> <p>Root cause: There is no dedicated staff or person in charge to monitor the Waste Management Plan's implementation.</p> <p>Correction: Clean up the domestic waste at the back of washing bay area, back of scrap iron area, back of water treatment plan area, and at back of water pump area.</p> <p>Corrective action:</p> <ol style="list-style-type: none"> 1. Appoint management staff to monitor the implementation of the established Waste Management Plan. 2. Revise workplace inspection checklist to include housekeeping as one of the inspection requirements. 	<p>Correction and corrective action plan were accepted.</p> <p>Status: Closed</p>
6.2.7	Minor	<p>Requirement: 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.</p> <p>Finding: Permanent, full-time employment is used for all core work performed and casual, temporary and day labour is limited to jobs that are temporary or seasonal by the unit of certification yet to be identified.</p> <p>Objective evidence: There is no evidence of documentation for identification of permanent, full-time employment is used for all core work performed by the unit of certification. In addition, casual, temporary and day labour is limited to jobs that are temporary or seasonal also not been identified.</p>	<p>The issue: No identification of permanent, full-time employment, casual, temporary, and day labour employment.</p> <p>The root cause: Mechanism to identify the employment of permanent, full-time employment, casual, temporary, and day labour was not established.</p> <p>Correction: Identify permanent, full-time employment, casual, temporary, and day labour employment and document it in the standardized form established by HQ.</p> <p>Corrective action: Establish a list of</p>	<p>Correction and corrective action plan accepted.</p> <p>The effectiveness of the corrective action plan will verify during next audit.</p> <p>Status: Open</p>

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			employment types for all work done at the Nak CU and revise the list if there were changes of employment types.	
6.3.2	Minor	<p>Requirement: 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.</p> <p>Finding: Certain issue highlighted in the minutes of meetings between the unit of certification with workers representatives was not fully addressed.</p> <p>Objective evidence:</p> <ol style="list-style-type: none"> 1. Based on minutes of meetings dated 12/02/2022, 05/09/2022 and 19/12/2022, sighted same issue highlighted i.e., requesting welfare amenities such as futsal/badminton/takraw court. The POM management already budgeted the amenities under CAPEX budget provision for FY 2023. However, the budget was carried forward for FY 2024 by the top management. However, during interview with sampled workers representative at Nak POM, this issue still highlighted to the auditor and remain unsolved by the mill manager due to discretion from the top management. 2. Certain issues especially on AGT allowance, increment and on clinic facilities still highlighted to the auditor and remain unsolved by the mill management. 	<p>The issue: Welfare amenities that still cannot be fulfilled by mill and current issues that are still not explained by the management to the workers.</p> <p>The root cause: Budget for welfare amenities requested by mill management under CAPEX budget provision for FY 2023 was deferred to budget FY 2024 by the top management. Thus, the same issue remains unsolved and kept highlighted during meeting between the mill management and workers representatives.</p> <p>Correction: Conduct internal stakeholder meeting to give clarification and explanation to all employees.</p> <p>Corrective action: Include any social-related issues from meetings between mill's management and mill workers representative into Social Action Plan and explains to the affected stakeholders on the action plan taken. Record and document the explanation given to the workers' representative.</p>	<p>Correction and corrective action plan accepted.</p> <p>The effectiveness of the corrective action plan will verify during next audit.</p> <p>Status: Open</p>

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ATTACHMENT 5

STATUS OF NON-CONFORMITIES PREVIOUSLY IDENTIFIED

P & C Indicator	Specification Major/Minor	Detail Non-conformances	Verification Statement by Auditors
3.4.3 DA 03 2022	MAJOR	<p>Requirement: 3.4.3 (C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.</p> <p>Finding: The social management and monitoring plan was not fully implemented, reviewed and updated regularly in a participatory way.</p> <p>Objective evidence:</p> <ul style="list-style-type: none"> - Stakeholder consultation method was not effective. Only one session of consultation was conducted. There was no meeting conducted due to COVID 19 restriction. Sutera Estate using questionnaire form methodology. About 46 stakeholders was involved and questionnaire were submitted on 20/07/2021, they are mainly contractors, government departments, neighboring estates, head of villagers and others. Nak POM using questionnaire form methodology. About 26 stakeholders was involved and questionnaire were submitted on 07/07/2021, they are mainly contractors, government departments, neighboring estates, head of villagers and others and for Internal only 5 person was involved on date 15/7/21. Resort Estate using Face to face methodology on 28/10/21 they are mainly contractors, government departments, neighboring estates, head of villagers, workers and others. Nak Estate using Face to face methodology on 19 and 20 March 2022 they are mainly contractors, government departments, neighboring estates, head of villagers, workers and others and for workers on 9 March 2022, There were no specific issues related to revising of SIA Management Plan such as discussion about main activities such as replanting, transporting, safety and health, land conflict, access right etc. and for worker, Only worker's representative involved in the social management action plan. Inadequate involvement of workers such as non-union workers, dependence, gender, races, job scopes and etc. From the management plans, there was no discussion about previous Social Management Plan, Either adequately addressed and can be closed. - sighted also at Sutera Estate certain housing area water supplies mixing with treated water and rain water. The estate already 	<p>Auditor has received and verify the SIA Action Plans that include all the issue mentioned, auditor also verify the minutes meeting has been done to update the Plan dated 1/8/2022, auditor also reviewed Appointment letter of PIC to monitor the issue and evidence of Social Impact Assessment Form – Internal and Social Impact Assessment Form – External to monitor this issue and found the evidence acceptable to close the NCR</p> <p>Status : Closed</p>

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		notified the issues and in progress to fixing the piping system. Sighted letter awarded to contractor dated 01/03/2022 with 45 days' completion. Issues from Villagers ask to repair the main road to avoid accident, 'AJK Agama' ask to allow religious speaker to enter the estate, all this issues above failed to identify in the SIA Management Plan.	
6.2.2 DA 02 2022	MAJOR	<p>Requirement: 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 accurate information on compensation for all work performed. This includes a form of record for work done by family members.</p> <p>Finding:</p> <ol style="list-style-type: none"> 1) Employment contracts for Yee Seng Trading Company at Sutera Estate was expired. 2) Payroll documents, there is no accurate information on compensation for all work performed for Yee Seng Trading Company 3) No evidences of maternity leave payment have been made by Sutera Estate to 2 females employee. <p>Objective evidence:</p> <ol style="list-style-type: none"> 1) Contract agreement between Yee Seng Trading Company and his 6 employee was expired dated 31/12/2020. 2) Based on pay slip Yee Seng Trading verification on Dec. 2021, Jan. 2022 and Feb. 2022, there is no detailing payments and no accurate information on compensation for all work performed. 3) There are 2 female employees who giving births in Sutera Estate yet to received 60 days' maternity leave payments (stated in the contract agreement under point no. 6). <ol style="list-style-type: none"> a. Mirnawati Ramli – delivered the baby on 26/02/2020 b. Maribel – delivered the baby on 19/08/2021 	<p>Auditor has received and verify the contract agreement, Pay Slip, and evidence maternity leave has been paid, auditor also has verify the Appointment Letter of PIC to monitored on this issue, and found the evidence acceptable to close the NCR</p> <p>Status : Closed</p>
5.2.1 MZK 01 2022	MINOR	<p>Requirement: 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.</p> <p>Finding: Sutera Estate, Nak POM, Resort Estate did not consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to</p>	<p>Corrective action plan accepted.</p> <p>Status: Closed</p>

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		<p>improve their livelihoods and their interest in RSPO certification.</p> <p>Objective evidence: Sutera Estate Sighted record of consultation with Gagah Makmur Estate dated 3/3/22, However There is no records for another 2 Surrounding Smallholder and villagers</p> <p>Nak POM There is no Records of consultation with FFB Suppliers Luboh Estate, Gagah Makmur, and C.A.K Plantations</p> <p>Resort Estate There is no Records of consultation with Tanah Mas Estate, Cocoa Suchi.</p>	
5.2.2 MZK 02 2022	MINOR	<p>Requirement: 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).</p> <p>Finding: Sutera Estate, Nak POM did not 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).</p> <p>Objective evidence: Sutera Estate There is no records to develops and implements smallholder support program for another 3 Surrounding Smallgrower and villagers</p> <p>Nak POM There is no Records to develops and implements smallholder support program with FFB Suppliers Luboh Estate, Gagah Makmur, and C.A.K Plantations</p> <p>Resort Estate There is no Records to develops and implements smallholder support program with Surrounding Smallholder</p>	<p>Corrective action plan accepted.</p> <p>Status: Closed</p>

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1.1.5 DA 01 2022	MINOR	<p>Requirement: 1.1.5 There is a current list of contact and details of stakeholders and their nominated representatives.</p> <p>Finding: Stakeholder list incomplete. No internal stakeholder listed.</p> <p>Objective evidence: There is no internal stakeholder listed in the stakeholder list at Resort and Nak Estate such as workers leader, women leader, religion head, ethnic leader etc. this group is the biggest affected group by the CU operations.</p>	<p>Corrective action plan accepted.</p> <p>Status: Closed</p>
3.3.3 DA 02 2022	MINOR	<p>Requirement: 3.3.3 Records of monitoring and any actions taken are maintained and available.</p> <p>Finding: Records of monitoring and any action taken regarding unauthorise harvesting, working on rest day during non-offered work was not maintained and not available.</p> <p>Objective evidence: Based on interview with harvesters from Sutera Estate, there is unauthorise harvesting occurred on rest day (Friday) without approval from the estate management. There was no records and supervision were carried out during on the rest day based on confirmation by estate management. With this no records, there was also no rest day payment been paid to workers working on rest day during non-offered day.</p>	<p>Corrective action plan accepted.</p> <p>Status: Closed</p>
3.5.1 DA 03 2022	MINOR	<p>Requirement: 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.</p> <p>Finding: 1) Employment procedures for recruiting foreign workers via walk in process was not documented and available. 2) Employment procedures for recruiting foreign workers via agent/quota basis was not clear to ensure zero recruitment fees.</p> <p>Objective evidence: 1) During the assessment, assessor have found 2 workers origin from Philippine and Indonesian applied for work via walk in application. However, there was no clear procedure on this walk-in process and timeline for the working pass application. 2) The CU have recruitment procedures for foreign workers via</p>	<p>Corrective action plan accepted.</p> <p>Status: Closed</p>

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		agent/quota basis. However, there was no clear procedure or mechanism to ensure zero recruitment fees paid by workers.	
4.2.3 DA 04 2022	MINOR	<p>Requirement: 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.</p> <p>Finding: The unit of certification did not of informed the grievance progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.</p> <p>Objective evidence: JCC meetings dated 12/02/2022 at Nak POM was raised 1 issue which have remained unresolved since Feb 2022 related to main gate at Nak Estate closed at 10.00pm. The workers requested the main gate to be closed at 12.00pm. However, the complaint mechanism was not informed of its progress, including against agreed timeframe and the outcome.</p>	<p>Corrective action plan accepted.</p> <p>Status: Closed</p>
6.2.2 DA 05 2022	MAJOR (reissue from Remote with more evidence)	<p>Requirement: 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 accurate information on compensation for all work performed. This includes a form of record for work done by family members.</p> <p>Finding:</p> <ol style="list-style-type: none"> 1) Employment contracts was expired. 2) Payroll documents, there is no accurate information on compensation for all work performed. 3) No evidence of maternity leave payment has been paid for 2 females' employee. 4) Inaccurate of vacation leave pay calculation methods. 5) Calculation working hours was not accurate recorded <p>Objective evidence:</p> <ol style="list-style-type: none"> 1) Sighted at Sutera Estate, contract agreement between Yee Seng Trading Company and his 6 employee was expired dated 31/12/2020. 2) Based on pay slip verification on Dec. 2021, Jan. 2022 and Feb. 2022, there is no detailing payments and no accurate information on compensation for all work performed for contractor workers (Yee Seng Trading Company at Sutera Estate). 	<p>Nak Estate Auditor has received and verify the Vacation Leave Pay has been paid back to workers, , checkroll book change of calculation and Contract agreement stated change of calculation auditor also has verify the Appointment Letter of PIC to monitored on this issue, and found the evidence acceptable to close the NCR</p> <p>Sutera Estate Auditor has received and verify the contract agreement, Pay Slip, and evidence maternity leave has been paid, auditor also has verify the Appointment Letter of PIC to monitored on this issue, and found the evidence acceptable to close the NCR</p> <p>Status : Closed</p>

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		<p>3) There are 2 female employees who giving births in Sutera Estate yet to received 60' day maternity leaves payments (stated in the contract agreement under point no. 6).</p> <p>a. Mirnawati Ramli – delivered the baby on 26/02/2020</p> <p>b. Maribel – delivered the baby on 19/08/2021</p> <p>4) Based on pay slip verification Dec. 2021 at Nak Estate, sighted inaccurate of vacation leave pay calculation methods for 3 workers. Based on records and confirmation with second clerk, these workers never take any entitled 16 days annual/vacation leave for the year 2021.</p> <p>5) Based on spraying gang checkroll book at Nak Estate, sighted the calculation of working hours was not accurate recorded as per workers' contract. Recorded work start @ 6.00am or 6.30am contradict with workers' contract work start @ 5.30am.</p>	
6.2.3 DA 06 2022	MAJOR	<p>Requirement: 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.</p> <p>Finding: The CU was not complied with the Minimum Wages Order (Amendment 2020).</p> <p>Objective evidence: Based on pay slip verification of Jan. to Apr. 2022 for 3 sprayers and 3 loose fruit pickers at Nak Estate, sighted the salaries was not according to the Minimum Wages Order (Amendment 2020) which below RM 1,200. The estate management already take action such as warning letter i.e., targeted productivity per day was not achieved, absent, etc. However, there is no mechanism to ensure that workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW).</p>	<p>Auditor has received and verify the minutes Meeting to Analyze the productivity i.e., days/hours of working, area covered per day, and tonnage of loose fruit, of 3 sprayers and 3 fruit pickers in NAK estate auditor also has verify the Appointment Letter of PIC to monitored on this issue, and found the evidence acceptable to close the NCR</p> <p>Status : Closed</p>
6.2.4 DA 07 2022	MAJOR	<p>Requirement: 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.</p> <p>Finding: The CU did not provide adequate housing and sanitation</p>	<p>Auditor has received and verify the picture and evidence Mosquito Netting & Monsoon Drain has been start to construct and repair also ceiling Sundry Shop at Resort Estate and found the evidence acceptable to close the NCR</p> <p>Status : Closed</p>

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		<p>facilities according to ILO Guidance on Workers' Housing Recommendation No. 115.</p> <p>Objective evidence: Inadequate of "structural safety and reasonable levels of decency, hygiene and comfort" at wooden housing and sundry shop. Site visit to wooden housing at all estates, observed that: 1) Few housings without mosquito netting due to broken 2) Monsoon drain is not permanent and no concrete floor Site visit at sundry shop at Resort Estate, observed that: 1) Unsafe condition as collapse ceiling and wooden stair is robust.</p>	
6.5.3 DA 08 2022	MINOR	<p>Requirement: 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.</p> <p>Finding: Management yet to assess the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified.</p> <p>Objective evidence: There are no evidence of records needs of new mothers' assessment at Sutera, Resort and Nak Estate.</p>	<p>Corrective action plan accepted.</p> <p>Status: Closed</p>
Time-bound plan 5.5.2 (d) DA 09 2022	MINOR	<p>Requirement: 5.5.2 Time-bound plan A time-bound plan for certifying all its management units and/or entities, including the units where the organization has mgmt. control and/or minor shareholding, is submitted to the CB during the initial certification audit. The time-bound plan shall contain a current list of all estates and mills.</p> <p>(d) 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.</p> <p>Finding: There are isolated lapses in implementation of a time-bound plan.</p> <p>Objective evidence: Boustead Plantations have deviations for certifying uncertified unit from year 2021 to 2023 and 2024. The RSPO Time Bound Plan Revision Template was submitted to RSPO secretariat dated 21/04/2022 and</p>	<p>Corrective action plan accepted.</p> <p>Status: Closed</p>

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		follow up email dated 10/05/2022. However, until of audit assessment, the new TBP Revision Template yet to get approval by the RSPO Secretariat.	
3.7.1 MZK 01 2022	MAJOR	<p>Requirement: 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.</p> <p>Finding: A documented programme Training did not not cover applicable aspects of the RSPO P&C</p> <p>Objective evidence: Nak BU had the Programme of Training related to Health & Safety, Environment, Good Agriculture Practices, However, Programme training related to technical Aspect of RSPO such as Social Related, SIA, HCV, Vacation Leave Pay was not available, overall there is also no training for RSPO P&C MYNI 2019 for administration Staff.</p>	<p>Corrective action plan accepted.</p> <p>Status: Closed</p>
4.3.1 MZK 02 2022	MINOR	<p>Requirement: 4.3.1 Contributions to community development that are based on the results of consultation with local communities are demonstrated.</p> <p>Finding: No contributions to community development that are based on the results of consultation with local communities are demonstrated</p> <p>Objective evidence: Records of Contribution was available at NAK BU, However, records of community development that are based on the results of consultation with local communities was not demonstrated</p>	<p>Corrective action plan accepted.</p> <p>Status: Closed</p>
7.12.6 MZK 03 2022	MINOR	<p>Requirement: 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.</p> <p>Finding: A documented programme to regularly educate the workforce about the status of RTE species was not in place</p> <p>Objective evidence: Nak BU had the Programme of Training related to Health & Safety, Environment, Good Agriculture Practices, However, programme to regularly educate the workforce (e.g. administration staff,</p>	<p>Corrective action plan accepted.</p> <p>Status: Closed</p>

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<p>3.4.3 DA 03 2022</p>	<p>MAJOR (reissue from Remote with more evidence)</p>	<p>PIC, HCV, A.P) about the status of RTE species was not available</p> <p>Requirement: 3.4.3 (C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.</p> <p>Finding: The social management and monitoring plan was not fully implemented, reviewed and updated regularly in a participatory way.</p> <p>Objective evidence:</p> <ul style="list-style-type: none"> - Stakeholder consultation method was not effective. Only one session of consultation was conducted. There was no meeting conducted due to COVID 19 restriction. Sutera Estate using questionnaire form methodology. About 46 stakeholders was involved and questionnaire were submitted on 20/07/2021, they are mainly contractors, government departments, neighboring estates, head of villagers and others. Nak POM using questionnaire form methodology. About 26 stakeholders was involved and questionnaire were submitted on 07/07/2021, they are mainly contractors, government departments, neighboring estates, head of villagers and others and for Internal only 5 person was involved on date 15/7/21. Resort Estate using Face to face methodology on 28/10/21 they are mainly contractors, government departments, neighboring estates, head of villagers, workers and others. Nak Estate using Face to face methodology on 19 and 20 March 2022 they are mainly contractors, government departments, neighboring estates, head of villagers, workers and others and for workers on 9 March 2022, There were no specific issues related to revising of SIA Management Plan such as discussion about main activities such as replanting, transporting, safety and health, land conflict, access right etc. and for worker, Only worker's representative involved in the social management action plan. Inadequate involvement of workers such as non-union workers, dependence, gender, races, job scopes and etc. From the management plans, there was no discussion about previous Social Management Plan, Either adequately addressed and can be closed. - sighted also at Sutera Estate certain housing area water supplies mixing with treated water and rain water. The estate already notified the issues and in progress to fixing the piping system. Sighted letter awarded to contractor dated 01/03/2022 with 45 days' completion. Issues from Villagers ask to repair the main road to avoid accident, 'AJK Agama' ask to allow religious speaker to enter the estate, all this issues above failed to identify in the SIA Management Plan. - Request from workers related to welfare & amenities such as 	<p>Auditor has received and verify the SIA Action Plans that include all the issue mentioned, auditor also verify the minutes meeting has been done to update the Plan dated 1/8/2022, auditor also reviewed Appointment letter of PIC to monitor the issue and evidence of Social Impact Assessment Form – Internal and Social Impact Assessment Form – External to monitor this issue and found the evidence acceptable to close the NCR</p> <p>Status : Closed</p>
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		<p>Sport Facilities e.g Futsal court, Table tennis placement area. all this issues above failed to identify in the SIA Management Plan.</p> <p>- There were no reviewed of SIA Management Plan, No monitoring report of previous SIA Management Plan</p>	
5.1.2 MZK 04 2022	MAJOR	<p>Requirement: 5.1.2 (C) Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.</p> <p>Finding: No evidence available NAK POM regularly explains the FFB pricing to smallholders</p> <p>Objective evidence: No Records of training related FFB pricing to smallholders (Gagah Makmur)</p>	<p>Auditor has received and verify the Training has been conducted on 25/7/22, and Training Plan for 2022 and found the evidence acceptable to close the NCR</p> <p>Status : Closed</p>
7.3.1 RMN 01	MINOR	<p>Requirement: 7.3.1 A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.</p> <p>Finding: The waste management plans were not effectively implemented.</p> <p>Objective evidence:</p> <p>Sighted at Resort Estate storage of scheduled waste were exceeding 180 days without special approval received from DOE as per below:</p> <ol style="list-style-type: none"> SW 305 date of generation 10/10/2021 SW 409 date of generation 15/10/2021 SW 410 date of generation 10/10/2021 <p>Site visit at linesite for Resort estate sighted recyclable items been left unattended.</p> <p>Sighted at Nak Estate unattended empty pesticide containers were left at general store.</p> <p>Site visit at PM96A at Nak Estate only sighted landfill closed on 25/4/2022 and no new landfill opened.</p> <p>Site visit at Nak POM sighted unattended empty chemical containers were left at effluent ponds and MBR.</p> <p>Site visit at Nak POM sighted recyclable items been left unattended at effluent ponds.</p>	<p>Corrective action plan accepted.</p> <p>Status: Open</p> <p>The effectiveness of the corrective action plan will be verified during next audit</p>
6.7.2 RMN 02	MINOR	<p>Requirement: 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.</p>	<p>Corrective action plan accepted.</p> <p>Status: Closed</p>

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		<p>Finding: Emergency shower and eye wash were not in good operation condition.</p> <p>Objective evidence: Sighted at below estates, the emergency shower and eye wash were not in good conditions. 1.Sutera Estate location at Water treatment plant, chemical store and premix area. 2.Resort Estate location at Chemical store. 3.Nak Estate location at Workshop.</p>	
6.7.3 RMN 03	MAJOR	<p>Requirement: 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 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.</p> <p>Finding: Personal protective equipment (PPE) was not provided free of charge and not to cover all potentially hazardous operations.</p> <p>Objective evidence: Nak Estate Based on PPE issuance record for sprayer (Saripah) shown latest received rubber boots dated 26/2/2022 and based on the interview during site visit informed that the employee had personally bought her rubber boots for work. Nak POM Based on PPE issuance record for sample workshop (Senin), FFB grader (Jonas) and Boilerman (Sabri) shown latest received safety boots dated 20/1/2022 (Senin), 6/3/2021(Jonas) and 12/9/2021(Sabri) and based on the interview during site visit informed that the employee had personally bought (Senin & Jonas) their safety boots while safety boots Sabri was found not in good condition.</p>	<p>Auditor has received and verify the evidence of compensation to Saripah, Replacement of PPE at 3 Workers Mill, also Training for PPE and monitoring Form for PPE and found the evidence acceptable to close the NCR</p> <p>Status : Closed</p>
3.3.2 STK 01 2022	MINOR (reissue from Remote with more evidence)	<p>Requirement: 3.3.2 A mechanism to check consistent implementation of procedures is in place. Own procedure : Chemical handling Management isu 1 rev 1 Prosedur Kerja Selamat Meracun isu 1</p> <p>Finding: The organization did not consistent implement on their own procedure.</p> <p>Objective evidence:</p>	<p>Corrective action plan accepted.</p> <p>Status: Closed</p>

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		<p>During site visit at Nak estate sighted that:</p> <ol style="list-style-type: none">1.Petrol container without safety label/signage found at store.2.No emergency eye wash provided at spraying activity at PM 2002A. <p>During site visit at Nak POM sighted that:</p> <ol style="list-style-type: none">1.Diesel container without safety label/signages found inside store.	
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ATTACHMENT 6 – Timebound Plan [Received 28/03/2023]

Name of the Unit of Certification (UoC)	Country	Name of the Mills and Supply Bases	Location Address	Certification Status (Certified / Not certified)	REVISION OF THE TBP (Only applicable when revision is made)		
					Any revision from the last approved TBP? (Yes / No)	New Proposed Year for Certification	Justification of changes for each UoC
Lepan Kabu	Malaysia	Lepan Kabu	Km 88.8, Jln Kota Bharu – Gua Musang, 18000 Pahi, Kuala Krai, Kelantan	Not Certified	Yes	2023	The Company originally plan to certify the certification unit in 2022 and have initiated the process of appointing certification body for the certification unit, however, the certification unit is pending for Land Liability Disclosure. Hence, process of appointing certification stopped. The Company have submitted Land Liability Disclosure for the certification unit to RSPO for review. Due to insufficient data information, Land Liability Disclosure is still pending in January 2023.
Eldred Bekoh	Malaysia	Eldred	K/B No 102 86500 Bekok, Segamat, Johor.	Not Certified	Yes	2023	The Company originally plan to certify the certification unit in 2022 and have initiated the process of appointing certification body for the certification unit, however, the certification unit is pending for Land Liability Disclosure. Hence, process of appointing certification stopped. The Company have submitted Land Liability Disclosure for the certification unit to RSPO for review. Due to insufficient data information, Land Liability Disclosure is still pending in January 2023.

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Eldred Bekoh	Malaysia	Bekoh	K/B 505 Bekoh Estate 84900 Tangkak Johor	Not Certified	Yes	2023	<p>The Company originally plan to certify the certification unit in 2022 and have initiated the process of appointing certification body for the certification unit, however, the certification unit is pending for Land Liability Disclosure. Hence, process of appointing certification stopped.</p> <p>The Company have submitted Land Liability Disclosure for the certification unit to RSPO for review. Due to insufficient data information, Land Liability Disclosure is still pending in January 2023.</p>
Rimba Nilai Business Unit	Malaysia	Rimba Nilai Palm Oil Mill	90100 Sugut, Sabah.	Not Certified	Yes	2023	<p>The Company originally plan to certify the certification unit in 2022 and have initiated the process of appointing certification body for the certification unit, however, the certification unit is pending for Land Liability Disclosure. Hence, process of appointing certification stopped.</p> <p>The Company have submitted Land Liability Disclosure for the certification unit to RSPO for review. Due to insufficient data information, Land Liability Disclosure is still pending in January 2023.</p>
Rimba Nilai Business Unit	Malaysia	Sungai Sungai 1	90100 Sugut, Sabah.	Not Certified	Yes	2023	<p>The Company originally plan to certify the certification unit in 2022 and have initiated the process of appointing certification body for the certification unit, however, the certification unit is pending for Land Liability Disclosure. Hence, process of appointing certification stopped.</p> <p>The Company have submitted Land Liability Disclosure for the certification unit to RSPO for review. Due to insufficient data information, Land Liability Disclosure is still pending in January 2023.</p>
Rimba Nilai Business Unit	Malaysia	Sungai Sungai 2	90100 Sugut, Sabah.	Not Certified	Yes	2023	<p>The Company originally plan to certify the certification unit in 2022 and have initiated the process of appointing certification body for the certification unit, however, the certification unit is pending for Land Liability Disclosure. Hence, process of appointing certification stopped.</p> <p>The Company have submitted Land Liability Disclosure for the certification unit to RSPO for review. Due to insufficient data information, Land Liability Disclosure is still pending in January 2023.</p>

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Rimba Nilai Business Unit	Malaysia	Sungai Sungai 3	90100 Sugut, Sabah.	Not Certified	Yes	2023	The Company originally plan to certify the certification unit in 2022 and have initiated the process of appointing certification body for the certification unit, however, the certification unit is pending for Land Liability Disclosure. Hence, process of appointing certification stopped. The Company have submitted Land Liability Disclosure for the certification unit to RSPO for review. Due to insufficient data information, Land Liability Disclosure is still pending in January 2023.
Rimba Nilai Business Unit	Malaysia	Lembah Paitan	90100 Sugut, Sabah.	Not Certified	Yes	2023	The Company originally plan to certify the certification unit in 2022 and have initiated the process of appointing certification body for the certification unit, however, the certification unit is pending for Land Liability Disclosure. Hence, process of appointing certification stopped.The Company have submitted Land Liability Disclosure for the certification unit to RSPO for review. Due to insufficient data information, Land Liability Disclosure is still pending in January 2023.
Rimba Nilai Business Unit	Malaysia	Kawananan	90100 Sugut, Sabah.	Not Certified	Yes	2023	The Company originally plan to certify the certification unit in 2022 and have initiated the process of appointing certification body for the certification unit, however, the certification unit is pending for Land Liability Disclosure. Hence, process of appointing certification stopped. The Company have submitted Land Liability Disclosure for the certification unit to RSPO for review. Due to insufficient data information, Land Liability Disclosure is still pending in January 2023.
Tawai	Malaysia	Tawai Palm Oil Mill	KM 75, Telupid-Beluran Road, Locked Bag No.69, 89100, Telupid, Sabah.	Not Certified	Yes	2024	The Company plans to postpone the certification for Tawai to 2024 due to plans to certify 1 business unit consisting of 1 mill and 5 supply base and 3 estates without mill in 2023.
Tawai	Malaysia	Tawai 1	KM 75, Telupid-Beluran Road, Locked Bag No.69, 89100, Telupid, Sabah.	Not Certified	Yes	2024	The Company plans to postpone the certification for Tawai to 2024 due to plans to certify 1 business unit consisting of 1 mill and 5 supply base and 3 estates without mill in 2023.

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Tawai	Malaysia	Tawai 2	KM 75, Telupid-Beluran Road, Locked Bag No.69, 89100, Telupid, Sabah.	Not Certified	Yes	2024	The Company plans to postpone the certification for Tawai to 2024 due to plans to certify 1 business unit consisting of 1 mill and 5 supply base and 3 estates without mill in 2023.
Tawai	Malaysia	Pertama	KM 113, Jalan Telupid – Sandakan 89300 Telupid, Sabah.	Not Certified	Yes	2024	The Company plans to postpone the certification for Tawai to 2024 due to plans to certify 1 business unit consisting of 1 mill and 5 supply base and 3 estates without mill in 2023.
Tawai	Malaysia	Sapa Payau	KM 108, Jln. Telupid – Sandakan 89320 Telupid, Sabah.	Not Certified	Yes	2024	The Company plans to postpone the certification for Tawai to 2024 due to plans to certify 1 business unit consisting of 1 mill and 5 supply base and 3 estates without mill in 2023.
Tawai	Malaysia	Ruku Ruku	Km108, Jln. Telupid – Sandakan 89320 Telupid, Sabah.	Not Certified	Yes	2024	The Company plans to postpone the certification for Tawai to 2024 due to plans to certify 1 business unit consisting of 1 mill and 5 supply base and 3 estates without mill in 2023.
Tawai	Malaysia	Lokan	89320 Telupid, Sabah.	Not Certified	Yes	2024	The Company plans to postpone the certification for Tawai to 2024 due to plans to certify 1 business unit consisting of 1 mill and 5 supply base and 3 estates without mill in 2023.
Tawai	Malaysia	Lokan Baru	89320 Telupid, Sabah.	Not Certified	Yes	2024	The Company plans to postpone the certification for Tawai to 2024 due to plans to certify 1 business unit consisting of 1 mill and 5 supply base and 3 estates without mill in 2023.