	SIRIM QAS INTERNATIONAL SDN. BHD. Building 4, SIRIM Complex, No. 1 ,Persiaran Dato' Menteri, Section 2, 40700 Shah Alam, Selangor, Malaysia.	**File Ref. :** EB28970001
	RSPO STAGE 2 **PUBLIC SUMMARY AUDIT REPORT**	

CLIENT : ELDRED & BEKOH 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
		Latitude	Longitude	
Eldred Bekoh Business Unit	Eldred Estate	2.278	103.11519	Jalan Ladang Eldred, 86500 Bekok, Johor, Malaysia
	Bekoh Estate	2.3576	102.5381	Jalan Bekoh, 84900 Tangkak, Johor, Malaysia

MAP : See Attachment 1

AUDIT DATE : 1st – 4th April 2024 **DURATION : 12 auditor days**

TYPE OF AUDIT : Initial Certification

STANDARD : MYNI 2019 FOR RSPO PRINCIPLE & CRITERIA 2018

SCOPE OF CERTIFICATION: Production of Sustainable Fresh Fruit Bunches

VALIDITY OF RSPO CERTIFICATE : 26/07/2024 – 25/07/2029

The following attachments form part of this report:
Non-conformity Report(s) [redacted] List of additional site(s) [redacted]

Report by Audit Team Leader		**Acknowledgement by Client's Representative**	
Name :	**Rohazimi Bin Mat Nawi**	Name :	Mitah Binti Limpu
Signature :		Signature :	
Date :	**26/7/2024 (Public Summary)** **1/7/2024 (Final Report)**	Date :	26/7/2024

RSPO PUBLIC SUMMARY REPORT

Stage 2 audit					
On-site audit date :	1-4 April 2024			No. of auditor days :	12
Audit team :	Rohazimi Mat Nawi, Mohd Zulfakar Kamaruzaman & Dzulfiqar Azmi				
No. of major NCR :	3	Indicator:6.7.3 , 6.2.4 & 4.4.4.			Closing date : 26/6/24
No. of minor NCR :	1	Indicator: 7.3.3			
Indicate the stakeholders interviewed during the on-site audit :	Employees / Workers organizations		Settlers	Villagers / Local communities	Suppliers
	/			/	/
	Contract workers		Local & National NGOs	Govt. agency / Statutory bodies	Independent growers / Smallholders
	/			/	
	Indigenous people		Contractor	Others (Please specify)	
	/		/		
Supply base sampled :	2				
Justification of audit planning :	During stage 2 audit, the audit team visited the both estates, linesite, chemical stores, schedule waste store, and other surrounding facilities such as waste collection area. In addition to the above, interviews were held with the management, employees and other relevant internal and external stakeholders.				
Name of peer reviewer :	Harso Yuli Antena				
Report approved by :	Kamini Sooriamoorthy			Approval date : 26/07/2024	

SUMMARY OF INFORMATION

Stage 2	
Projection Period	May 2024 – April 2025
Certified FFB processed (Mt)	46,834.00 Ha
Certified Areas (Ha)	3,053.40 Ha
Planted Areas (Ha) (*Mature + Immature area*)	2,874.10 Ha
Production Areas (Ha) (*Mature area only*)	2,248.00 Ha
HCV Areas / Conservation Areas (Ha)	112.97 Ha
REMARKS	Nil

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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 since 2014).

1.2 Qualification of audit team

Member of the Audit Team	Role/area of RSPO requirements	Qualifications
Rohazimi Bin Mat Nawi	Lead Auditor Safety & Environment, Metrics Template	Hold B. Sc (Hons) Chemical_Gas Engineering from Universiti Teknologi Malaysia. He has been in the Plantations Industry with various company having served in Palm Oil Mill. He was qualified in the auditing line with experienced in Sustainability, QMS, EMS, OHSMS and Supply Chain audit .
Mohd Zulfakar Bin Kamaruzaman	Auditor Social (External), & HCV	Holds a B.Sc. Forestry from UPM. He had 5 years of working experience in the oil palm operation. He had a certificate of Lead Assessor in ISO 9001, OHS 45001, ISO 4001 and qualified social Auditor under RSPO Training, He also attend DLW training in 2022 and worker welfare training in 2021 which is conducted by RSPO. He is a qualified RSPO P&C, RSPO Supply Chain and MSPO Lead Auditor.
Dzulfiqar Bin Azmi	Auditor / Social (Internal), GAP	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 two (no. of supply base) of its supply base. Instead of 100% supply base coverage, 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 two supply base covered during the audit are Eldred Estate and Bekoh Estate). The audit included an on-site audit to the estates, settlers' houses to verify the implementation of the requirement of the certification. Interviews with the CU's management, employees, contractors and other relevant stakeholders were also conducted during the audit.

1.4 Stakeholder Consultation

SIRIM QAS International had initiated the stakeholder consultation by announcing the invitation in the RSPO and SIRIM QAS International's websites in 15/2/2024. In addition, SIRIM QAS International had also sent invitations through letters to the relevant stakeholders, including government agencies and Non-Governmental Organisations (NGOs). Stakeholder consultation was carried out during the on-site audit. In general, there was no negative comments made against this Certification Unit.

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

Stakeholders interviewed	Evidence from stakeholder consultation
1) Employees / Workers Organizations (including migrant workers)	▪ Interviewed with local and foreign check roll workers from both estates, male and female via daily rated or pieced rated wages. ▪ All workers interviewed acknowledged they have signed employment agreements with the estate. The contents of agreement were understood, as these were prepared in Bahasa and English. The contents were explained to them by the management team. ▪ Pre-induction briefing on conditions and terms of employment was explained to them during first reporting of duty. ▪ They are aware of their working hours (7.5 hours). They also acknowledged being paid overtime for any work more than 7.5 hours. There is no forced overtime. ▪ They have been getting salaries above RM1,500 and paid before the 7th of every month. ▪ All local workers have been paid the entitlement as per Employment Act 1955 such as work on rest day, public holiday, annual leave, maternity leave, medical leave, etc. ▪ Confirmed there are no abuse at work, and no sexual harassment. ▪ There is no discrimination between migrant contractor workers and local/foreign check roll workers, between male and female workers. ▪ Entitled to free medical facilities at the panel clinic. ▪ Have worker representatives (NUPW) 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. ▪ Comfortable housing with water and electricity provided.
2) Settlers	Not applicable
3) Villagers / Local communities (including women representatives, displaced communities)	▪ No social issues arising from local communities (Ketua Kampung Pancha Jaya & Ketua Kampung Bekoh). ▪ All stakeholders were invited to attend RSPO/MSPO briefings and stakeholder meetings. ▪ Both Kampung representative interviewed confirmed no user rights issues between estates and villagers. Estate operation has no negative impact on village livelihood.

4) Suppliers	▪ Both estate usually buy chemicals, PPE and other estates tools directly from suppliers. ▪ Fair dealings with suppliers and traders ▪ Payments are made within 1 months of invoice. • Representatives from suppliers confirmed fair dealings and prompt payments through invoices.
5) Contract workers	Interviewed with sampled local and foreign contractor workers from contractors and suppliers. After reviewing documents, confirmed that the employment contracts and conditions of employment for contractor workers are contained in the employment contracts signed between the respective contractors and their workers. All workers are paid by piece-rated wages. They are provided with comfortable housing with free water and electricity at the estate. There have been no reports of abuse or forced labor for contractor workers. Salaries are paid via cash payment with a payment voucher provided detailing the payment as a pay slip. The workers have been paid the entitlements as per the Employment Act 1955, such as work on rest days, public holidays, annual leave, medical leave, etc.
6) Local & national NGOs	Public consultation conducted 15/5/2024 and did not received any comments.
7) Government agencies / Statutory bodies	Public consultation conducted 15/5/2024 and did not received any comments.
8) Independent growers / Smallholders	Public consultation conducted 15/5/2024 and did not received any comments.
9) Indigenous people	The Ketua Kampung Orang Asli such as Tok Batin/Ketua Kampung Orang Asli Lenek,Ketua Kampung Bekok, Tok Batin/Ketua Kampung Orang Asli Tanah Gemboh states the community development that are based on the results of consultation with local communities was already demonstrated. However stakeholder meeting did not include Kg Orang Asli Lenek and raised as Major NCR.
10) Contractor	▪ Fair dealings with suppliers and traders ▪ Payments are made within 1 months of invoice. • Representatives from contractors confirmed fair dealings and prompt payments through invoices.
11) Previous land owner (if any)	it has been verified that the land is now legitimately owned by Boustead Eldred Bekoh since 1960. The audit team had confirmed that there were no land issues related to previous owners. The Auditor has make attempt to try to found the previous owner by interview with the Ketua Kampungs such as Ketua Kampung Pancha Jaya, Ketua Kampung Bekoh, Tok Batin/Ketua Kampung Orang Asli Lenek, Ketua Kampung Bekok, Tok Batin/Ketua Kampung Orang Asli Tanah Gemboh and they Confirmed the story above but they could not help to found the previous owner because the Land Transfer happen decade ago and all of the previous owner is Australian and Other Foreigner Nationals. From the interviews, it can be concluded that there was no

		evidence of any land dispute at Eldred Bekoh CU.
	12) Others (please specify)	Not applicable
1.5	Audit plan : Refer to Attachment 2	
1.6	Date of next audit : The next surveillance audit will be conducted within 12 months but not sooner than 9 months from this audit.	

2.0 SCOPE OF CERTIFICATION AUDIT

2.1 Description of the certification unit

The Boustead Plantation Berhad in Johor, West Malaysia consist of five (5) oil palm estates including Eldred and Bekoh Estate. For this Eldred Bekoh Business unit only applied for Eldred Estate and Bekoh Estate with total certified area 3053.40 Ha.

Eldred Estate is located in Segamat District, Johor. It was formerly a rubber estate which was the main source of income for local people before replaced with oil palm in 1970. Eldred estate is surrounding by Kampung including Kampung Lenek (Orang Asli) and also with Sime Darby Plantations (Gunung Mas Estate), Achi Jaya and smallholders.

Bekoh Estate is located in Tangkak District. It began as a rubber estate before been replace with Oil Palm. Kampung Bekoh and Kampung Tanah Gembur share common border with Bekoh Estate.

The Fresh Fruit Bunches (FFB) from Eldred and Bekoh Estate are sold to Telok Sengat Palm Oil Mill. At time of audit both estates are certified with MSPO 2530-3:2013.

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

The FFB is sourced from Eldred Estate and Bekoh Estate

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

Table 1: Projected FFB production by the supply base for the next reporting period May 2024 to Apr 2025

CU own estates	FFB Contribution	
	Tonnes	Percentage (%)
Eldred Estate	25,834.00	55.16
Bekoh Estate	21,000.00	44.84
Grand Total	**46,834.00**	**100.00**

Table 2 Planted and certified area of the CU

Estate	Planted (ha)	Certified (ha)
Eldred Estate	1,714.90	1,827.30
Bekoh Estate	1,159.20	1,226.10
Total	**2,874.10**	**3,053.40**

Table 3: Planting profile for Estates under Eldred Bekoh CU

Estate	Year of planting	Planting Cycle	Mature >3 years (Ha)	Immature < 3 years(Ha)	Planted area	% of planted area mature	% of planted area immature
Eldred Estate	2008	2nd	57.10	-	57.10	3.33	-
	2009	2nd	75.00	-	75.00	4.37	-
	2010	2nd	87.10	-	87.10	5.08	-
	2011	2nd	65.80	-	65.80	3.84	-

	2012	2nd	49.00	-	49.00	2.86	-
	2013	2nd	69.70	-	69.70	4.06	-
	2014	2nd	33.60	-	33.60	1.96	-
	2015	2nd	43.70	-	43.70	2.55	-
	2016	3rd	147.40	-	147.40	8.60	-
	2017	3rd	107.80	-	107.80	6.29	-
	2018	3rd	151.30	-	151.30	8.82	-
	2019	3rd	179.20	-	179.20	10.45	-
	2021	3rd	229.40	-	229.40	13.38	-
	2023	3rd	-	418.80	418.80	-	24.42
Total			**1,296.10**	**418.80**	**1,714.90**	**75.58**	**24.42**
Bekoh Estate	1999	1st	88.70	-	88.70	7.65	-
	2000	1st	66.30	-	66.30	5.72	-
	2001	1st	90.40	-	90.40	7.80	-
	2002	1st	85.10	-	85.10	7.34	-
	2010	2nd	73.20	-	73.20	6.31	-
	2011	2nd	28.30	-	28.30	2.44	-
	2012	2nd	50.70	-	50.70	4.37	-
	2013	2nd	67.00	-	67.00	5.78	-
	2014	2nd	54.00	-	54.00	4.66	-
	2015	2nd	80.90	-	80.90	6.98	-
	2016	2nd	75.70	-	75.70	6.53	-
	2017	2nd	48.10	-	48.10	4.15	-
	2018	2nd	73.50	-	73.50	6.34	-
	2021	2nd	70.00	-	70.00	6.04	-
	2022	2nd	-	72.50	72.50	-	6.25
	2023	2nd	-	53.30	53.30	-	4.60
	2024	2nd	-	81.50	81.50	-	7.03
Total			**951.90**	**207.30**	**1,159.20**	**82.12**	**17.88**
Grand Total			**2,248.00**	**626.10**	**2,874.10**	**78.22**	**21.78**

2.3 Organizational Information/Contact Person(s)

The details of the contact person is as shown below:

Name	:	Azmariah Muhamed
Position	:	Head of Sustainability & Safety Department
Address	:	18th Floor, Menara Boustead, 69, Jalan Raja Chulan, 50200 Kuala Lumpur.
Phone no.	:	03-2145 2121 ext. 848
Fax no.	:	Nil
Email	:	azmariah@bplant.com.my

3.0 AUDIT FINDINGS

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

No change since this initial certification audit.

3.2 Progress and changes in 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 :

The organization had conducted series of audit. Refer TBP and RSPO Approved on 18/01/24.

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?

There is a revision on TBP and RSPO Approved on on 18/01/2024, Refer attachment TBP.

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 change since this initial certification audit.

3.4 Complaint received from stakeholder (if any)

No complaint received

4.0 DETAILS OF NON-CONFORMITY REPORT

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

Total no. of minor NCR(s) (details refer to Attachment 3) List : 1

Total no. of major NCR(s) (details refer to Attachment 3) List : 3

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

Total no. of minor NCR(s) (details refer to Attachment 3)	List : NA
Total no. of major NCR(s) (details refer to Attachment 3)	List : NA

5.0 AUDIT CONCLUSION

The audit team concludes that the organization has established and maintained its management system in line with the RSPO P&C requirements of the standard and demonstrated the ability of the system to systematically achieve agreed criterion & requirements.

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 .

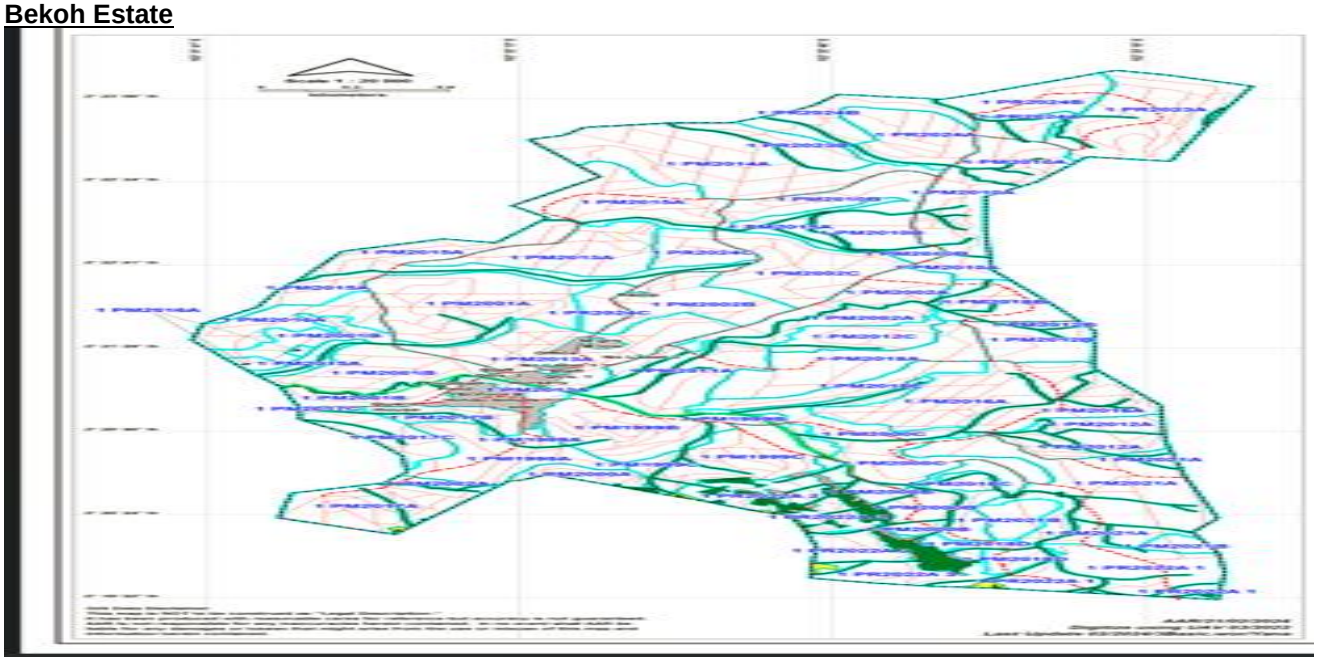
■ Major NCR(s) recorded. Evidence of implementation of the corrective actions have been provided and accepted by the audit team. The NCR(s) have been satisfactorily closed out.

7.0 It is confirmed that all corrective actions taken have been satisfactorily verified. Recommended for certification.

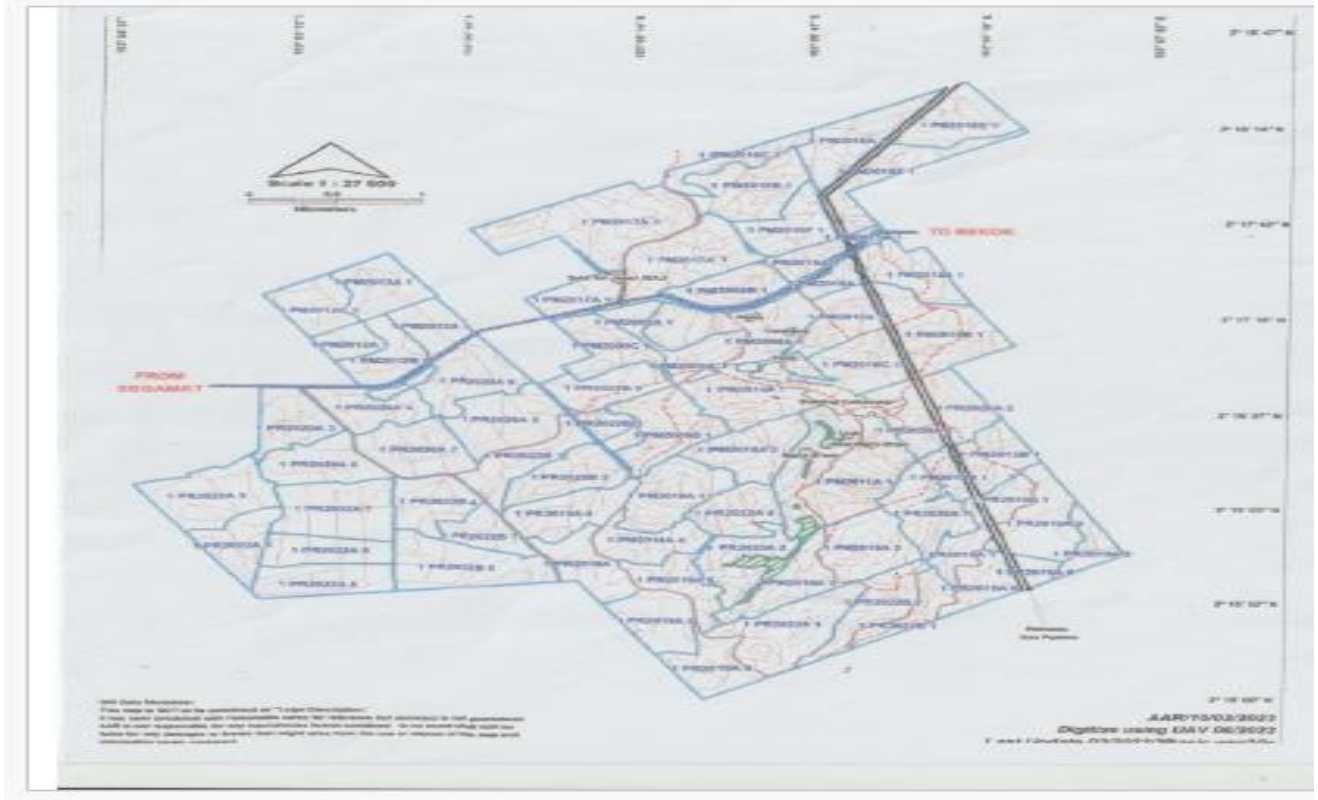
Audit Team Leader :	Rohazimi Bin Mat Nawi		26/6/2024
	(Name)	(Signature)	(Date)

Attachment 1 - Map

Bekoh Estate



Eldred Estate



Attachment 2 – Audit Plan

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.

Date of assessment : 01-04/4/2024

Site of assessment :1. Eldred Estate
2. Bekoh Estate

Reference Standard :

a. ~~MYNI 2019 of RSPO P&C 2018 / RSPO Independent Smallholder Standard, Nov 2019 / RSPO Management System Requirements and Guidance for Group Certification of FFB Production, March 2018~~
b. RSPO Certification System Documents Nov 2020
c. Company's audit criteria including Company's Manual/Procedures

Assessment Team

Trainee Lead Assessor :Rohazimi Mat Nawi (RMN) – (Environment, GHG, Metric Template)

Auditor :Mohd Zulfakar Kamaruzaman (MZK) (Legal,External Social, HCV, TBP)

Dzulfiqar Azmi – (Social internal, GAP)

Evaluator :-

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

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 andevaluation of records.

Audit Findings

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

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

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

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): **January 2023 to December 2023**, and
   ii. 12 month period counting up to two months before audit month: **Mac 23 to Feb 2024**
b) Reporting time frames for demographic data:
   i. For estate workers: **as of 31 December 2023**
   ii. For smallholders and outgrowers: **January 2023 to December 2023 (if any)**
c) Reporting time frame for all other social and environmental data: **January 2023 to December 2023**

The updated Metrics Template (as attached, the version 2.1) 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).

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 otherthan 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.

Working Language : English and Bahasa Malaysia

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 thisaudit.

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

Assessment Programme Details : As below

Day 1: 01 April 2024 (Monday) – Eldred Estate

Time	Activities / areas to be visited			Auditee
9.00am	Opening Meeting – Audit team introduction and briefing on assessment objectives, scope, methodology, criteria and programmes by SIRIM QAS Audit Team Leader. : venue :			
9.30am	Organization Representative - Briefing on RSPO implementation, significant change on organization activity, structure, certified areas, machinery, FFB supply bases, Time bound plan, actions taken to address previous audit findings. Logistics discussion to the sites to be visited.			Management Representative
10.00am	To assign each audit team members – site and the P&C requirements			
	RMN	**DZUL**	**MZK**	
	Coverage of assessment: P1, P2, P3, P4, P6, P7: ▪ Hazard identification and Risk Management ▪ Occupational safety & health practice witness activities at site ▪ Waste management including disposal site ▪ Aspects/impacts of mill management ▪ Controlled/open burning ▪ Pollution mitigating plans ▪ Management and disposal of waste including pesticides containers ▪ Training and skill development programs ▪ Waste & chemical management ▪ Facilities at workplace ▪ GHG assessment & metric template verification Other area identified during the assessment including site visits Facilities at workplace (water treatment plant, clinic, SW stores, Chemical stores,workshop, landfill area & etc)	**Coverage of assessment: P1, P2, P3, P4, P6, P7:** ▪ Social aspects - SIA, management plan & implementation, workers' quarters. ▪ Interview with gender committee, worker representative, etc ▪ Linesite inspection ▪ Complaints and grievances ▪ Workers Issues & welfare ▪ Good Agricultural Practice- witness activities at site (weeding/ spraying, etc) ▪ EFB mulching, POME application ▪ Plantation on hilly/swampy area ▪ IPM implementation, training and safe use of agro-chemicals. ▪ New planting Other area identified during the assessment including site visits to estates operation such as sterilizer, grading, nursery, harvesting, spraying and housing facilities.	**Coverage of assessment: P1, P2, P3, P4, P6, P7:** ▪ Land titles user rights ▪ Laws and regulations ▪ CU Boundary, adjacent and neighbouring land use ▪ Stakeholder consultation with affected communities surrounding the CU ▪ Interview with contractors, supplier, etc ▪ Consultation with relevant government agencies and other relevant stakeholders ▪ Training and skill development programs ▪ Time bound plan and uncertified management units Other area identified during the assessment including site visits to estate boundary, neighboring area, HCV and buffer zone area.	Guide(s) for each auditor
1.00pm	**LUNCH BREAK / ZUHUR PRAYER**			All
2.00pm	Continue assessment at estate			
4.30 - 5.00pm	Audit team discussion / Debrief meeting with client on issues (if any) / End of Day 1 audit			All
9.00 – 9.30pm	Discussion on potential NCRs			Audit team only

Day 2: 2 April 2024 (Tuesday) – Continue at Eldred Estate

<table>
<tr><th>Time</th><th colspan="3">Activities / areas to be visited</th><th>Auditee</th></tr>
<tr><td>9.00am</td><td colspan="3">Overview of current activities at Supply base sites. To assign each audit team members – site and the P&C requirements</td><td>Respective Manager</td></tr>
<tr><td rowspan="3">9.30am</td><td colspan="3">To assign each audit team members – site and the P&C requirements</td><td rowspan="3">Guide(s) for each auditor</td></tr>
<tr><td>RMN</td><td>DZUL</td><td>MZK</td></tr>
<tr><td>Coverage of assessment: P1, P2, P3, P4, P6, P7:
▪ Hazard identification and Risk Management
▪ Occupational safety & health practice witness activities at site
▪ Waste management including disposal site
▪ Aspects/impacts of mill management
▪ Controlled/open burning
▪ Pollution mitigating plans
▪ Management and disposal of waste including pesticides containers
▪ Training and skill development programs
▪ Waste & chemical management
▪ Facilities at workplace
▪ GHG assessment & metric template verification
Other area identified during the assessment including site visits Facilities at workplace (water treatment plant, clinic, SW stores, Chemical stores,workshop, landfill area & etc)</td><td>Coverage of assessment: P1, P2, P3, P4, P6, P7:
▪ Social aspects - SIA, management plan & implementation, workers' quarters.
▪ Interview with gender committee, worker representative, etc
▪ Linesite inspection
▪ Complaints and grievances
▪ Workers Issues & welfare
▪ Good Agricultural Practice- witness activities at site (weeding/ spraying, etc)
▪ EFB mulching, POME application
▪ Plantation on hilly/swampy area
▪ IPM implementation, training and safe use of agro-chemicals.
▪ New planting

Other area identified during the assessment including site visits to estates operation such as sterilizer, grading, nursery, harvesting, spraying and housing facilities.</td><td>Coverage of assessment: P1, P2, P3, P4, P6, P7:
▪ Land titles user rights
▪ Laws and regulations
▪ CU Boundary, adjacent and neighbouring land use
▪ Stakeholder consultation with affected communities surrounding the CU
▪ Interview with contractors, supplier, etc
▪ Consultation with relevant government agencies and other relevant stakeholders
▪ Training and skill development programs
▪ Time bound plan and uncertified management units

Other area identified during the assessment including site visits to estate boundary, neighboring area, HCV and buffer zone area.</td></tr>
<tr><td>1.00pm</td><td colspan="3">LUNCH BREAK / ZUHUR PRAYER</td><td>All</td></tr>
<tr><td>2.00pm</td><td colspan="3">Continue assessment at Estate</td><td></td></tr>
<tr><td>4.30 - 5.00pm</td><td colspan="3">Audit team discussion / Debrief meeting with client on issues (if any) / End of Day 2 audit</td><td>All</td></tr>
<tr><td>9.00 – 10.00pm</td><td colspan="3">Discussion on finalization of draft NCRs</td><td>Audit team only</td></tr>
</table>

Day 3: 03 April 2024 (Wednesday) – Bekoh Estate

<table>
<tr><th>Time</th><th colspan="3">Activities / areas to be visited</th><th>Auditee</th></tr>
<tr><td>9.00am</td><td colspan="3">Overview of current activities at Supply base sites. To assign each audit team members – site and the P&C requirements</td><td>Respective Manager</td></tr>
<tr><td rowspan="3">9.30am</td><td colspan="3">To assign each audit team members – site and the P&C requirements</td><td rowspan="3">Guide(s) for each auditor</td></tr>
<tr><td>RMN</td><td>DZUL</td><td>MZK</td></tr>
<tr><td>Coverage of assessment: P1, P2, P3, P4, P6, P7:
Hazard identification and Risk Management
Occupational safety & health practice witness activities at site
Waste management including disposal site
Aspects/impacts of mill management
Controlled/open burning
Pollution mitigating plans
Management and disposal of waste including pesticides containers
Training and skill development programs
Waste & chemical management
GHG assessment & metric template verification
Other area identified during the assessment including site visits Facilities at workplace (water treatment plant, clinic, SW stores, Chemical stores,workshop, landfill area & etc)</td><td>Coverage of assessment: P1, P2, P3, P4, P6, P7:
Social aspects - SIA, management plan & implementation, workers' quarters.
Interview with gender committee, worker representative, etc
Linesite inspection
Complaints and grievances
Workers Issues & welfare
Good Agricultural Practice- witness activities at site (weeding/ spraying, etc)
EFB mulching, POME application
Plantation on hilly/swampy area
IPM implementation, training and safe use of agro-chemicals.
New planting
Other area identified during the assessment including site visits to estates operation such as sterilizer, grading, nursery, harvesting, spraying and housing facilities.</td><td>Coverage of assessment: P1, P2, P3, P4, P6, P7:
Land titles user rights
Laws and regulations
CU Boundary, adjacent and neighbouring land use
Stakeholder consultation with affected communities surrounding the CU
Interview with contractors, supplier, etc
Consultation with relevant government agencies and other relevant stakeholders
Training and skill development programs
Time bound plan and uncertified management units
Other area identified during the assessment including site visits to estate boundary, neighboring area, HCV and buffer zone area.</td></tr>
<tr><td>1.00pm</td><td colspan="3">LUNCH BREAK / ZUHUR PRAYER</td><td>All</td></tr>
<tr><td>2.00pm</td><td colspan="3">Continue assessment at Estate</td><td></td></tr>
<tr><td>4.30 - 5.00pm</td><td colspan="3">Audit team discussion / Debrief meeting with client on issues (if any) / End of Day 3 audit</td><td>All</td></tr>
<tr><td>9.00 – 10.00pm</td><td colspan="3">Discussion on finalization of draft NCRs</td><td>Audit team only</td></tr>
</table>

Day 4: 4 April 2024 (Thursday) – Continue at Bekoh Estate

<table>
<tr><th>Time</th><th colspan="3">Activities / areas to be visited</th><th>Auditee</th></tr>
<tr><td>9.00am</td><td colspan="3">Overview of current activities at Supply base sites. To assign each audit team members – site and the P&C requirements</td><td>Respective Manager</td></tr>
<tr><td rowspan="3">9.30am</td><td colspan="3">To assign each audit team members – site and the P&C requirements</td><td rowspan="3">Guide(s) for each auditor</td></tr>
<tr><td>RMN</td><td>DZUL</td><td>MZK</td></tr>
<tr><td>Coverage of assessment: P1, P2, P3, P4, P6, P7:
▪ Hazard identification and Risk Management
▪ Occupational safety & health practice witness activities at site
▪ Waste management including disposal site
▪ Aspects/impacts of mill management
▪ Controlled/open burning
▪ Pollution mitigating plans
▪ Management and disposal of waste including pesticides containers
▪ Training and skill development programs
▪ Waste & chemical management
▪ GHG assessment & metric template verification
▪
Other area identified during the assessment including site visits Facilities at workplace (water treatment plant, clinic, SW stores, Chemical stores,workshop, landfill area & etc)</td><td>Coverage of assessment: P1, P2, P3, P4, P6, P7:
▪ Social aspects - SIA, management plan & implementation, workers' quarters.
▪ Interview with gender committee, worker representative, etc
▪ Linesite inspection
▪ Complaints and grievances
▪ Workers Issues & welfare
▪ Good Agricultural Practice- witness activities at site (weeding/ spraying, etc)
▪ EFB mulching, POME application
▪ Plantation on hilly/swampy area
▪ IPM implementation, training and safe use of agro-chemicals.
▪ New planting

Other area identified during the assessment including site visits to estates operation such as sterilizer, grading, nursery, harvesting, spraying and housing facilities.</td><td>Coverage of assessment: P1, P2, P3, P4, P6, P7:
▪ Land titles user rights
▪ Laws and regulations
▪ CU Boundary, adjacent and neighbouring land use
▪ Stakeholder consultation with affected communities surrounding the CU
▪ Interview with contractors, supplier, etc
▪ Consultation with relevant government agencies and other relevant stakeholders
▪ Training and skill development programs
▪ Time bound plan and uncertified management units

Other area identified during the assessment including site visits to estate boundary, neighboring area, HCV and buffer zone area.</td></tr>
<tr><td>1.00pm</td><td colspan="3">LUNCH BREAK / ZUHUR PRAYER</td><td>All</td></tr>
<tr><td>2.00pm</td><td colspan="3">Continue assessment at Estate</td><td></td></tr>
<tr><td>4.30 - 5.00pm</td><td colspan="3">Audit team discussion</td><td>All</td></tr>
<tr><td>5.00PM</td><td colspan="3">Closing meeting – venue at (decide by management), Presentation of audit findings, positive comment, Question & answer</td><td>Audit team only</td></tr>
</table>

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 Bekoh Eldred BU continued to implement the procedure for responding to any communication as outlined in their Estate 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 The following visits by the regulators were reviewed such as DOSH visit monitoring Log at Eldred Estate, last visit by DOSH officer on 13/12/22.. In Bekoh Estate and Eldred Estate, the management documents relating to environment, social and legal issues, are made available to the public except for those prevented by commercial confidentially or where disclosure of information would result in negative environmental or social outcomes It was evident that Bekoh Eldred BU provided relevant information on environmental, social and/or legal upon request by the stakeholders either through letter or during the annual stakeholder meeting. Figures of gender distribution within all workers categorised by management, administrative staff and workers (both permanent casual workers, piece rate workers) were made available at estate office with record titled “WORKERS EMPLOYMENT RECORD”.
	1.1.2 Information is provided in appropriate languages and accessible to relevant stakeholders.	Yes	Bekoh Eldred BU have identified personnel responsible for complaints. Information are available both in Bahasa Malaysia and English and accessible to the relevant stakeholders. Records of communication (classified as internal and external) were identified and maintained in different files, depending on the stakeholders. Among the records reviewed were correspondences with the authorities, local communities and employees. The latest communications sighted in these records were the “Grievance Form (internal & External)” this form also use for requesting repairs of the employee’s houses for villagers nearby requested to repair roads, schools, mosque and temple. Until todate, there is no request by External Stakeholder, all the complaint are from internal is related to Housing issues. The procedure for responding to any communication has been outlined in “The flow chart” and displayed at the notice boards in the Estate office and Muster grounds.

Clause	Indicators	Comply Yes/No	Findings
			Both estates continued to maintain stakeholders for contractors, vendors/suppliers, government agencies, schools, local communities, etc. It was noted that Boustead has revised their website, http://www.bousteadplantations.com.my/home.html to include all management documents relating to the unit's environmental, social and legal issues demonstrating commitment towards compliance to RSPO criteria.
	1.1.3 (C) Records of requests for information and responses are maintained.	Yes	The Bekoh Eldred BU continued to implement the procedure for responding to any communication as outlined in their Estate 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 maintained to be followed and available at the audited sites. Consultation and communications procedures for Bekoh Eldred BU is documented in the *Carta Aliran Membuat Aduan Kepada Pihak Pengurusan (Dalaman),* External Communications Procedure, Fair Compensation Procedure. This document was sighted during the audit. An examination of the records kept in the internal and external communication files found that the estates 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. In the case of external communications, they were mainly in the form of correspondence, which were kept in the External Communication File. The Company also has a Communication Procedure. The document provides the procedures for external and internal stakeholders to lodge a complaint or grievance on matters related to safety, health, cleanliness, environmental, disputes, thefts, and others. These Procedures have been communicated to workers during muster briefings and workers who were interviewed confirmed their understanding of the communication procedures in place. Sighted training has been given to workers on 28/3/2024 (Eldred) and 26/2/24 (Bekoh) for all workers and for external stakeholder the training has been given during stakeholder meeting on 21/2/2024 (Eldred) and 6/3/24 (Bekoh).
	1.1.5 There is a current list of contact and details of stakeholders and their nominated representatives.	Yes	Stakeholder list FY 2024 was established in both estates on 5/1/2024. 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. There is a list of internal stakeholder listed in the stakeholder list at Eldred and Bekoh Estate for such as workers leader, women leader, religion head, ethnic leader etc. Verification on the information inside stakeholders list been verified by phone call to sample villagers, contractors and suppliers are found up to date and valid.
1.2 The unit of certification commits to ethical conduct in all business	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 which was signed on 1 January 2024. The Policy was also explained to external stakeholders during stakeholder meetings on 21/2/24 (Eldred) and 26/2/24 (Bekoh).

Clause	Indicators	Comply Yes/No	Findings
operations and transactions.	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. Sampled during the audit were integrity pledges signed by the suppliers and contractors.

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	Bekoh and Eldred and Estates continued to comply with the legal requirements. Compliance to each applicable law and regulation is monitored by the respective operating units and sustainability team.
	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 Eldred Bekoh BU. The document last reviewed on 06/01/2023 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. The Bekoh Eldred CU maintained to track any changes to applicable law and had appointed the Sustainability Manager of Boustead Plantation Division as the person responsible to monitor any changes to the law and to cascade those changes to all sites. Boustead Plantation also subscribed to Lawnet.com. for the updates.
	2.1.3 Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.	Yes	Estate had established Boundary stone map to remark location of boundary stone map. All the physical markers/Boundary stones along the legal boundaries between was visibly available with clear paint red/white.
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 noted on the legal due diligence carried out which includes 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.

Clause	Indicators	Comply Yes/No	Findings
	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. Sampled Contract agreement at Eldred & Bekoh Estate which does contain clauses disallowing child, forced and trafficked labour..
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: • 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	There is no mill involve in this Bekoh Eldred CU certification. Thus, this indicator is not applicable.
	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	There is no mill involve in this Bekoh Eldred CU certification. Thus this indicator is not applicable.

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	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	The CU has established and implemented its commitment towards long term sustainability and improvements through a “4 YEARS PLANNING HORIZON”. The 4 Years Planning Horizon shows a business plan for the year 2024 to 2027 where the throughput FFB, Area statement & Yield, Cost and Capital Expenditure is projected. The business plan shows the commitments of estates towards better management of resources to increase productivity while reducing the cost of expenditure. The CU has a yearly budget prepared by the management and approved by top management that indicates the business plan on an annual basis.
	3.1.2 An annual replanting programme	Yes	The CU had a Long-Range Replanting Program up to 2028. The program was reviewed annually and

Clause	Indicators	Comply Yes/No	Findings
economic and financial viability.	projected for a minimum of five years with yearly review, is available.		provided to the auditors on site.
	3.1.3 The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken.	Yes	Management review has been planned to conduct yearly basis. Sighted latest management review meeting has been conducted (combine RSPO and MSPO) to discuss issues related to audit findings, estate operations. Generally, the RSPO system has been maintained in good order as per the requirements of RSPO MYNI 2019 Standard. The management review meeting for which were held on 17/11/2023 and attended by Head Sustainability & Safety Department, Head Business Unit, Sustainability Teams and all the estate managers. It was chaired by Head Sustainability & Safety Department. Management has transparently addressed the continuous suitability, adequacy, and effectiveness of the requirements for effective implementation of RSPO.
3.2 The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.	3.2.1 (C) The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impacts and opportunities of the unit of certification.	Yes	The action plan for continuous improvement was implemented, based on consideration of the main social impacts and opportunities of the unit of certification. Both estates are currently focusing on housing repair and housing upgrade as per compliance with National Laws. This plan is to ensure the buildings can be kept in a good state and safe to be occupied and used from time to time. See the Budget for housing repairs/upgrades, drainage system, sanitation, garden upkeep and CAPEX & OPEX from all operating units.
	3.2.2 As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template.	Yes	RSPO metric template had updated latest and verification of the data was found reliable and accurately reported by the organization.
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	The CU has developed and documented several manuals for its use. Among them were: ▪ Standard Operating Procedure (SOP) dated 02/05/2012 that provide guidelines to staff members in respect of certain major aspects of Estate and Mill operations. ▪ Oil Palm Circulars (OPC) – that provides guidelines Oil Palm from land clearing & planting to despatch of FFB with the latest update in December 2023. ▪ Safe Work Procedure for the operations activities ▪ OSHA Manual, Occupational Safety and Health Guidelines, dated 01/10/2010. ▪ Procedure for the training entitled Sustainability Guidelines: Training (BEA SUS/TRN dated 22/12/2014) The Oil Palm Circular (O.P.C) is the manual used for the operations in the estate. The manual is maintained and updated accordingly. The latest update was carried out in December 2023. The manual covered all activities in the estates from seedlings in nursery to planting in the fields, replanting, field maintenance, harvesting and dispatch of FFB to the Mill.

Clause	Indicators	Comply Yes/No	Findings
	3.3.2 A mechanism to check consistent implementation of procedures is in place.	Yes	Head of Business Unit, Planting Advisory Department, and Safety & Sustainability Department inspect and report to ensure compliance against company policy and procedure with regards to operation, finance as well as safety, health and welfare requirements. Operating units visited maintain all records of monitoring and available for review. Checklists were available and being used by the estates for operations, health and safety monitoring, workers' welfare and environmental issues. Among the mechanisms to check consistent implementation of procedures include conducting of internal audits. Internal audits were carried out by the Sustainability Team of Boustead Plantation Berhad from 15th – 17th November 2023 for Eldred and Bekoh Estate.
	3.3.3 Records of monitoring and any actions taken are maintained and available. .	Yes	The implementation of SOP is monitored daily by the field staff and Assistant Managers with overall overview by the Managers. The monitoring is done via supervision and records maintenance. The estates among others maintained the following records. a) work program / Field cost books b) bin cards, Harvesting Intervals, c) Monthly Estate Report and Account, d) Monthly Operations, monthly rainfall, e) pest and diseases monthly return, f) agrochemical monthly consumption g) harvesting details i.e., daily inspection report - yield improvement program, h) summary of machinery running hours i) harvesting records detailing the number of bunches harvested j) quantity of loose fruit collected by each harvester. k) Monthly FFB production, etc. Activities carried out by contractors are being monitored via the following among others. a) evidence of competency for specialized work/job b) The estate supervisors and engineers will be onsite to monitor the work. c) The estates monitor to ensure that no contractors bring along their family members to work in the field. d) The estates ensure that the contractors are providing PPE, suitable working equipment and machinery. Records of follow-up action, if any, are retained where necessary.
3.4 A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and	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 Bekoh Eldred CU. Environmental Aspect and Impact (EAI) and Social Impact Assessment (SIA) was conducted internally considering activities associated to estate and mill operations. Thus, this indicator is not applicable. However, there were plans and impact assessments relating to environmental impacts based on documents as following: a) Appendix 5.4.1b - Environmental Aspect and Impact Evaluation Procedure, Version 1; Year 2008 Issue no. 1; Dated 1 April 2009; the Register b) Appendix 5.4.1c - Environmental Aspect and Impact Identification form BEA/5.1/EAI updated on 23/2/2023. c) Appendix 5.4.1d – Environmental Impacts Evaluation form updated on 24/2/2023.

Clause	Indicators	Comply Yes/No	Findings
environmental management and monitoring plan is implemented and regularly updated in ongoing 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	The environmental aspect and impact analysis (EIA) for all the mill/estate operations are documented and revised annually recent being in March 2023. In the comprehensive report, the study of aspect and impact are aimed to 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. The Social Impact Assessment (SIA) Report dated 29th June 2018, which pertains to Telok Sengat CU, was verified. The assessment took place from 2nd to 10th April 2018 for Telok Sengat POM, Telok Sengat Estate, Kulai Young Estate, Chamek Estate, Eldred Estate, and Bekoh Estate. The SIA was conducted by a qualified Lead Assessor. Both the internal and external stakeholders were consulted on 21st and 22nd May 2018 during the assessment. The SIA was carried out in the palm oil mill and all five estates, involving internal stakeholders, local communities, indigenous people, government agencies, NGOs, and other relevant parties whose participation and contribution were vital to the assessment. The findings of the assessments, along with recommendations for social impact management and mitigation, are presented in this report. The SIA also includes the baseline socio-economic data of all estates, the social profile, as well as their stakeholders. The report also contains background information on the estates, 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. Secondary data collection, including document review and file checking, was also conducted. The report includes both positive and negative impacts, such as access and use rights, economic livelihood and working conditions, subsistence activities, cultural and religious values, health and education facilities, and other community values, resulting from changes such as improved transport/communication or the arrival of a substantial migrant labour force, along with its recommendations. The SIA addendum for the replanting operation was carried out for both estates. It involved the participation of affected stakeholders, such as employees, contractor employees, neighboring communities (including those living downstream), contractors, and suppliers. The assessment identified both positive and negative impacts of the planned replanting.

Clause	Indicators	Comply Yes/No	Findings
	3.4.3 (C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.	No	Estate had established Environmental Management Plan to address and mitigate significant impact identified and registered with a latest review on November 2023. The social management action plans are being reviewed and updated on an annual basis at the CU. This takes into account inputs from external stakeholder meetings, JCC meetings, NUPW meetings, OSH Committee meetings, as well as Gender Committee meetings. Among the social issues for management and monitoring were ILO indicator implementation, complaint channel, indigenous people issues, etc. The SIA review process had included stakeholders' consultation with regards to social issues. The reviews done had involved respective Managers, Assistants and Sustainability Team with external stakeholders such as from Govt. agencies, neighboring estates, local communities, indigenous people, suppliers and contractors. The latest external stakeholders' consultation minutes meeting was held on 21/02/2024 in Eldred Estate and on 06/03/2024 in Bekoh Estate. The evidence of the stakeholder consultations conducted is available, and the stakeholder feedback was recorded in the SIA action plan. However the is no evidence the estate management had involved Kampung Orang Asli Lenek representatives hence ***Major NCR MZK 01 2024*** raised.
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	BPB has developed Human Resources & Administration Workforce Management Unit Procedure: ▪ Recruitment and Employment of Local Worker – WMU/01/RELW-00 dated 20/02/2023 ▪ Quota Application (Peninsular Region) – WMU/02/QA-00 dated 20/02/2023 ▪ Job Order (Peninsular Region) – WMU/03/JO-00 ▪ Work Permit Renewal (Peninsular Region) – WMU/05/WPR-00 ▪ Check-Out Memo (Peninsular Region) – WMU/06/COM-00 All these procedures are made available to the workers and their representatives upon request to estate management. The recruitment process was clearly stated in the procedure where the recruitment was based on age, medical fitness and etc. There is no any discrimination based on religion, gender, nationality etc. during their recruitment. The recruitment process is based on skills, capabilities, medical fitness necessary and etc. Meanwhile, promotion process is available for the local & foreign workers in the Limits of Authorities (LOA) dated 03/04/2023. BPB have implemented Group Sustainability Policy Statement signed by Chief Executive Officer on 12/07/2021, where the management is committed to contributing to a better society includes respecting, upholding & no-exploitation of fundamental human rights, providing safe and healthy workplaces and protecting workers' welfare and engaging and empowering communities.
	3.5.2 Employment procedures are implemented, and records are maintained.	Yes	Based on the review of workers' personal files and interviews conducted, evidence was available that employment records were maintained, and employment procedures implemented. These documents included application form, interview records, medical test results, copies of identification document (passport, IC), employment contracts and letters of offer. For local workers, application form, employment interview assessment form, medical check-up report and employment contract was sighted for new recruited employees. The latest recruitment of workers in Eldred

Clause	Indicators	Comply Yes/No	Findings
			Estate was on 01/01/2024 for general worker (FFB Checker). Interviewed with the clerk confirmed that if there is any job vacancy available, they will publish a job vacancy advertisement at the places nearby the villages. For foreign workers managed by Human Resources & Administration Workforce Management Unit. BPB mechanism on responsible migrant workers recruitment that includes monitoring and due diligence of the recruitment agency dated 01/01/2024 (Based on Collaboration Letter – Responsible Recruitment for Indonesian Worker Supply). For the CU, sighted 1 recruitment agency were appointed. BPB have committed on the policy of no recruitment fees. Fees for levy, medical examinations (FOMEMA), visa on arrival, visa endorsement, immigration security clearance, immigration service fee, PLKS (Pas Lawatan Kerja Sementara) fee, and travel from point of departure to designated estates are all included.
3.6 An occupational health and safety (H&S) plan is documented, effectively communicated and implemented.	3.6.1 (C) All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented. .	Yes	The 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; 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 2024 document no BEA/OSH/HIRARC/50 respectively for the estates. <u>Ladang Eldred mandatory Risk assessment</u> NRA was conducted and recommendations made include Audiometric Test need to be conducted for Tractor & Carabao driver and mechanics. Chemical Health Risk Assessment (CHRA) conducted on 25/10/2023. The assessment had covered five (5) work unit including Storekeeper, Premix, Spraying, workshop and workshop personnel. Recommendation made that employees exposed to pesticides need to conduct medical surveillance. <u>Bekoh Estate mandatory Risk assessment</u> Chemical Health Risk Assessment (CHRA) on 17/10/2023. The assessment had covered six (6) work unit including Storekeeper, Premix personnel, Spraying personnel, Nursery personnel, Manuring personnel and workshop personnel. Recommendation made that employees exposed to pesticides need to conduct medical surveillance. NRA conducted with no recommendation made and estate need to maintain current control measure. <u>Both Estates</u> Series of documented procedures has been documented identified as Safe Work procedures consist of all stations and activities for estates. Estate guided by these procedure in implementing task and work under the estate operation to prevent ill health and accident.

Clause	Indicators	Comply Yes/No	Findings
	3.6.2 (C) The effectiveness of the H&S plan to address health and safety risks to people is monitored.	Yes	The effectiveness of the H&S has been conducted by routine workplace inspection. Record of workplace inspection performance and monitoring has been verified. <u>Ladang Eldred</u> Estate own workplace inspection conducted quarterly with latest on 24/3/2024. This workplace inspection conducted by established team consist of staff and workers from selected stations. The result from workplace inspection then been discussed during safety and health meeting. Audiometry Assessment as per NRA recommendation was conducted on 25-27/7/2023. The estate has taken the appropriate actions as per recommendations. Medical Surveillance Program was conducted on 20/3/2023 as per CHRA recommendation for Sprayer, Nursery and Store Unit. The estate had taken action as per the recommendations.. Estate had conducted the latest Medical Surveillance on 27/3/2024 and pending report from service provider. <u>Bekoh Estate</u> Estate own workplace inspection conducted quarterly with latest on 6/3/2024. This workplace inspection conducted by established team consist of staff and workers from selected stations. The result from workplace inspection then been discussed during safety and health meeting. Medical Surveillance Program was conducted on 27/3/2023 as per CHRA recommendation for Sprayer, Nursery and Store Unit. The estate had conducted the appropriate action as per recommendations. The Estate had conduct latest Medical Surveillance on 27/3/2024 and pending report from service provider.
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	Both estates had established documented programmes that provides training which been called training program for 2024 for own employees, contractors and smallholders. This training program are covering all aspects of the RSPO Principles and Criteria and other essential operations activities has been established. Training identification matrix has been established with target months for of implementation. The training program/subjects has been executed and records of training attendant verified accordingly.
	3.7.2 Records of training are maintained, where appropriate on an individual basis.		
	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.	NA	Not applicable because there are no personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS) at Eldred Bekoh CU.

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 processes certified and uncertified FFB without physically separating them, the inly MB Module is applicable.	**NA**	
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 3rd party certified supply base.	**NA**	
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 certification report. This figure represents the	**NA**	

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	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).	**NA**	

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.5	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: • 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.	**NA**	

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.6	The site shall have a written procedure to conduct annual internal audit to determine whether the organisation; • 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.	**NA**	

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.7	The site shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received. The site shall inform the CB immediately if there is a projected overproduction of certified tonnage. The site shall have a mechanism in place for handling non-conforming oil palm products and/or documents.	**NA**	

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.8	Sales and Goods Out 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): 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	**NA**	

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.9	Outsourcing Activities (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. (ii) The mill shall ensure the following: a) The mill has legal ownership of all input material to be included in outsourced processes 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. c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor. 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.	**NA**	

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.	**NA**	
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.	**NA**	
3.8.12	i) 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.	**NA**	
	ii) 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.	**NA**	
	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.	**NA**	
	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. 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.	**NA**	

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	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.)		
3.8.13	Extraction rate 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.	**NA**	
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.		
3.8.15	Processing 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.	**NA**	
3.8.16	Registration of Transactions 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. ii) Remove: RSPO certified volumes	**NA**	

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform		
3.8.17	Claims 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.	**NA**	

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

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	A human rights policy ('Polisi Hak Asasi Manusia") and Equal opportunities policy ("Polisi Kesamarataan Hak") was available at all estates and state their commitment against unfair and discriminatory practices. Human Rights Policy was updated and reviewed by Boustead Plantations Berhad on 02/12/2019 and signed by the CEO. The Latest Policy was included in BPB Sustainability Policy sign on 12 July 2021. 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 on 21/2/24 (Eldred) and 6/3/24 (Bekoh). Sighted training was done on 14/3/24 (Eldred) and 8/1/2024 (Bekoh).
	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	Bekoh Eldred 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 Bekoh Eldred 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 1st 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. Personnel had been appointed at all Estate for handling grievance/complaints and social issues as evidenced by sighted appointment letters and established Organization chart of Grievance/Complaints Committees for 2023. Anonymity of complainants and Whistleblowers are ensured under BPB's "Whistleblowing Policy", "Whistleblowing Procedure" and the "Code of Ethics and Conduct" which provides an avenue to direct the grievances to Bekoh Eldred CU authority and even higher BPB management. Grievance/Complaints can be channelled through toll-free numbers, email, fax, or letters to the Sustainability Unit at HQ. The existing dispute and grievance procedure contain provisions that prohibit retaliation against Human Rights Defenders, community spokespersons and whistleblowers where requested. The addendum dispute and grievance procedure were updated on 02/01/2020 with prohibit retaliation against Human Rights Defenders, community spokespersons and whistleblowers where requested without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD was verified during this Onsite, and interview with workers they understand the Procedure as the latest training has been held on 14/3/24 (Eldred) and 8/1/2024 (Bekoh).
	4.2.2 Procedures are in place to ensure that the system is understood by the affected parties, including by	Yes	Based on documentation list of stakeholders and through the interview process, found the system was understood by the affected parties. The management had special mechanism for illiterate workers which will be handle by foreign workers unit to make sure all the information understand by the illiterate parties. The estate also appointed

Clause	Indicators	Comply Yes/No	Findings
	illiterate parties.		experience migrant workers to explained any information to newly arrived foreign workers. The procedure for complaint/grievance resolution was explained to all workers and external stakeholders through management/workers/stakeholders meeting.
	4.2.3 The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.	Yes	Bekoh Eldred 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).Verified during the audit mostly complaint received from workers about house defects, date of action taken to rectify the defects which was usually within 48 hours of complaints being lodged, and acknowledgement by the complainants.
	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 Bekoh Eldred 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 1st January 2021. The Estates within Bekoh Eldred CU each have its own Internal Complaint Book and External Communication Book. 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 dated 02/01/2020 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. Also donations to various courses and activities was noted such as building of schools facilities and etc Beside That Bekoh Eldred CU also hire staff and workers from the nearby villagers as their CSR initiatives where in Eldred, 5% of their staff and workers from surrounding villagers and at Bekoh Estate, 25% of their Staff and workers are from Villagers and Orang Asli surrounding the Estate. Sighted latest Stakeholder consultation with External Stakeholder and Interview with Ketua Kampungs such as Ketua Kampung Pancha Jaya, Ketua Kampung Bekoh, Tok Batin/Ketua Kampung Orang Asli Lenek, Ketua Kampung Bekok, Tok Batin/Ketua Kampung Orang Asli Tanah Gemboh,) the community development that are based on the results of consultation with local communities was already demonstrated.
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 Eldred Estate, Eldred Estate is located in Segamat District, Johor. It was formerly a rubber estate owned by an Australian national which was the main source of income for the local people. Oil palm were introduced in 1970. The Land was used by Eldred estate was previously owned by Sultanate of Johore and sold to the Australian national in 1930, in year of 1960 The Australian national has sold the Land to Malakoff. In April 1993, Boustead Plantations Berhad (BPB) embarked on a rationalization exercise together with its parent company BHB and its subsidiaries SCB and Malakoff Berhad. after that, the land has been sold to Boustead Eldred Sdn Bhd on April 1993, (as per land Title). For Bekoh Estate, is located in Tangkak District, Johor. Kampung Bekoh and Kampung Tanah Gembur share a common border with Bekoh Estate. as Freehold Land, the land Title was previously owned by Malacca Rubber Exhibition dated on 23rd March 1918 as a rubber estate and Transfer the title to Selangor Coconut Berhad (SCB) on 1965 and In April 1993, Boustead Plantations Berhad (BPB) embarked on a rationalization exercise together with its parent company BHB and its subsidiaries SCB and Malakoff Berhad. after that, the land has been sold to Boustead

Clause	Indicators	Comply Yes/No	Findings
			Plantation Berhad on April 1993, (as per land Title). Auditor has make attempt to try to found the previous owner by interview with Ketua Kampungs such as Ketua Kampung Pancha Jaya, Ketua Kampung Bekoh, Tok Batin/Ketua Kampung Orang Asli Lenek, Ketua Kampung Bekok, Tok Batin/Ketua Kampung Orang Asli Tanah Gemboh and they confirmed the story above but they could not help to find the previous owner because the Land Transfer happen decade ago.
	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 is now legitimately owned by Boustead Eldred Bekoh since 1960. The audit team had confirmed that there were no land issues related to previous owners. The Auditor has make attempt to try to found the previous owner by interview with Ketua Kampungs such as Ketua Kampung Pancha Jaya, Ketua Kampung Bekoh, Tok Batin/Ketua Kampung Orang Asli Lenek, Ketua Kampung Bekok, Tok Batin/Ketua Kampung Orang Asli Tanah Gemboh and they Confirmed the story above but they could not help to find the previous owners because the Land Transfer happen decade ago. From the interviews, it can be concluded that there was no evidence of any land dispute at Eldred Bekoh CU, hence the evidence required under this clause was not available.
	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.		
	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.		
	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.		

Clause	Indicators	Comply Yes/No	Findings
	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 is now legitimately owned by Boustead Eldred Bekoh since 1960. All the related documentation regarding the land acquisition was kept in Boustead HQ Office, Kuala Lumpur and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate, hence the evidence required under this clause was not available.
	4.4.4 All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements.	Yes	This requirement in this indicator does not apply to Eldred Bekoh 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	This requirement in this indicator does not apply to Eldred Bekoh CU
	4.4.6 There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.	Yes	This requirement in this indicator does not apply to Eldred Bekoh 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	4.5.1 (C) Documents showing identification and assessment of demonstrable legal, customary and user rights are available.	Yes	Based on Social Impact Assessment (SIA) Report for Boustead Eldred Bekoh and land title, there was no new plantings are established by unit of certification on local peoples' land. It has been verified that the land is legitimately owned by Boustead Eldred Bekoh since 1960. The audit team had confirmed that there were no land issues related to previous owners. The Auditor has make attempt to try to found the previous owner by interview with Ketua Kampungs such as Ketua Kampung Pancha Jaya, Ketua Kampung Bekoh, Tok Batin/Ketua Kampung Orang Asli Lenek, Ketua Kampung Bekok, Tok Batin/Ketua Kampung Orang Asli Tanah Gemboh and they Confirmed the story above but they could not help to find the previous owner because the Land Transfer happen decade ago and from the interviews, it can be concluded that there was no evidence of any land dispute at Eldred Bekoh CU, hence the evidence required under this clause was not available.
	4.5.2 (C) FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal	Yes	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Boustead Eldred Bekoh since 1960 and unit of certification did not had any new planting. All the related documentation regarding the land acquisition was kept in Boustead Plantation HQ Office, Kuala Lumpur and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate.

Clause	Indicators	Comply Yes/No	Findings
express their views through their own representative institutions.	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.		The Auditor has make attempt to try to found the previous owner by interview with Ketua Kampungs such as Ketua Kampung Pancha Jaya, Ketua Kampung Bekoh, Tok Batin/Ketua Kampung Orang Asli Lenek, Ketua Kampung Bekok, Tok Batin/Ketua Kampung Orang Asli Tanah Gemboh and they Confirmed the story above but they could not help to find the previous owner because the Land Transfer happen decade ago and from the interviews, it can be concluded that there was no evidence of any land dispute at Eldred Bekoh CU, hence the evidence required under this clause was not available. .
	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 reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Boustead Eldred Bekoh since 1960 and unit of certification did not had any new planting. All the related documentation regarding the land acquisition was kept in Boustead Plantation HQ Office, Kuala Lumpur 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 Auditor has make attempt to try to found the previous owner by interview with Ketua Kampungs such as Ketua Kampung Pancha Jaya, Ketua Kampung Bekoh, Tok Batin/Ketua Kampung Orang Asli Lenek, Ketua Kampung Bekok, Tok Batin/Ketua Kampung Orang Asli Tanah Gemboh and they Confirmed the story above but they could not help to find the previous owner because the Land Transfer happen decade ago and from the interviews, it can be concluded that there was no evidence of any land dispute at Eldred Bekoh CU, hence the evidence required under this clause was not available.
	4.5.4 To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of the land allocation process.	Yes	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Boustead Eldred Bekoh since 1960 and unit of certification did not had any new planting. All the related documentation regarding the land acquisition was kept in Boustead Plantation HQ Office, Kuala Lumpur 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 Auditor has make attempt to try to found the previous owner by interview with Ketua Kampungs such as Ketua Kampung Pancha Jaya, Ketua Kampung Bekoh, Tok Batin/Ketua Kampung Orang Asli Lenek, Ketua Kampung Bekok, Tok Batin/Ketua Kampung Orang Asli Tanah Gemboh and they Confirmed the story above but they could not help to find the previous owner because the Land Transfer happen decade ago and from the interviews, it can be concluded that there was no evidence of any land dispute at Eldred Bekoh CU, hence the evidence required under this clause was not available.
	4.5.5 Evidence is available that the affected communities and rights holders have had the option to access	Yes	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Boustead Eldred Bekoh since 1960 and unit of certification did not had any new planting. All the related documentation regarding the land acquisition was kept in Boustead Plantation HQ Office, Kuala Lumpur and the copy in the estate was verified by

Clause	Indicators	Comply Yes/No	Findings
	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.		the auditor. There were no issues regarding land with villagers, local community and neighbouring estate. The Auditor has make attempt to try to found the previous owner by interview with Ketua Kampungs such as Ketua Kampung Pancha Jaya, Ketua Kampung Bekoh, Tok Batin/Ketua Kampung Orang Asli Lenek, Ketua Kampung Bekok, Tok Batin/Ketua Kampung Orang Asli Tanah Gemboh and they Confirmed the story above but they could not help to find the previous owner because the Land Transfer happen decade ago and from the interviews, it can be concluded that there was no evidence of any land dispute at Eldred Bekoh CU, hence the evidence required under this clause was not available.
	4.5.6 Evidence is available that the communities (or their representatives) gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator.	Yes	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Boustead Eldred Bekoh since 1960 and unit of certification did not had any new planting. All the related documentation regarding the land acquisition was kept in Boustead Plantation HQ Office, Kuala Lumpur 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 Auditor has make attempt to try to found the previous owner by interview with Ketua Kampungs such as Ketua Kampung Pancha Jaya, Ketua Kampung Bekoh, Tok Batin/Ketua Kampung Orang Asli Lenek, Ketua Kampung Bekok, Tok Batin/Ketua Kampung Orang Asli Tanah Gemboh and they Confirmed the story above but they could not help to find the previous owner because the Land Transfer happen decade ago and from the interviews, it can be concluded that there was no evidence of any land dispute at Eldred Bekoh CU, hence the evidence required under this clause was not available. .
	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 after 15/11/2018. The current operation area including estates as per stated in the land title
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	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	Eldred Bekoh CU has a standard procedure for identifying procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation issues known as “Land Dispute Compensation and Calculation Procedure” and “Procedure For Calculating & Distribution Fair Compensation”. The procedures state out the detailed process of compensation for issues/disputes related to land, ownership and access to land. It also states how compensation are to be dealt with. However, as of the date of the audit, unit of certification did not conduct any negotiations concerning compensations for this last 12 months.
	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	Yes	In accordance with the ‘Land Dispute Compensation and Calculation Procedure” and “Procedure For Calculating & Distribution Fair Compensation is established. However, as of the date of the audit, unit of certification did not conduct any negotiations concerning compensations for this last 12 months. The Auditor has make attempt to try to found the previous owner by interview with Ketua Kampungs such as Ketua Kampung Pancha Jaya, Ketua Kampung Bekoh, Tok Batin/Ketua Kampung Orang Asli Lenek, Ketua Kampung Bekok, Tok Batin/Ketua Kampung Orang Asli Tanah Gemboh and they Confirmed the story above but they could not help to find the previous owner because the Land Transfer happen decade ago and from the interviews, it can be concluded that there was no

Clause	Indicators	Comply Yes/No	Findings
through their own representative institutions.	corrective actions taken as a result of this evaluation.		evidence of any land dispute at Eldred Bekoh CU, hence the evidence required under this clause was not available.
	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 was no small holdings scheme at Eldred Bekoh CU. As this is Smallgrower Certification, there is no mill included in this Certification unit as well.
	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.
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	The procedure for identifying legal, customary or user rights, and compensation process is incorporated in the Land Dispute Compensation and Calculation Procedure" and "Procedure For Calculating & Distribution Fair Compensation", the procedure for calculating and distributing fair compensation falls within the purview of the Land Management Department of at the Boustead Head Office. The procedure stipulates the involvement of the respective estate management, Land Office, NGOs and the affected parties in the negotiation procedures. However during the audit found that Unit of Certification did not conduct any expansion.
	4.7.2 (C) A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is in place and documented and made available to affected parties.	Yes	There was no issue regarding compensation (monetary or otherwise) with villagers, local community and neighbouring estate. The Auditor has make attempt to try to found the previous owner by interview with Ketua Kampungs such as Ketua Kampung Pancha Jaya, Ketua Kampung Bekoh, Tok Batin/Ketua Kampung Orang Asli Lenek, Ketua Kampung Bekok, Tok Batin/Ketua Kampung Orang Asli Tanah Gemboh and they Confirmed the story above but they could not help to find the previous owner because the Land Transfer happen decade ago and from the interviews, it can be concluded that there was no evidence of any land dispute at Eldred Bekoh CU, hence the evidence required under this clause was not available. .
	4.7.3 Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.	Yes	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Eldred Bekoh CU. The audit team had confirmed that there were no land issues related to previous owners. The Auditor has make attempt to try to found the previous owner by interview with Ketua Kampungs such as Ketua Kampung Pancha Jaya, Ketua Kampung Bekoh, Tok Batin/Ketua Kampung Orang Asli Lenek, Ketua Kampung Bekok, Tok Batin/Ketua Kampung Orang Asli Tanah Gemboh and they Confirmed the story above but they could not help to find the previous owner because the Land Transfer happen decade ago and from the interviews, it can be concluded that there was no evidence of any land dispute at Eldred Bekoh CU, hence the evidence required under this clause was not available.

Clause	Indicators	Comply Yes/No	Findings
4.8 The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that they have legal, customary, or user rights.	4.8.1 Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC.	Yes	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Eldred Bekoh CU. The audit team had confirmed that there were no land issues related to previous owners. The Auditor has make attempt to try to found the previous owner by interview with Ketua Kampungs such as Ketua Kampung Pancha Jaya, Ketua Kampung Bekoh, Tok Batin/Ketua Kampung Orang Asli Lenek, Ketua Kampung Bekok, Tok Batin/Ketua Kampung Orang Asli Tanah Gemboh and they Confirmed the story above but they could not help to find the previous owner because the Land Transfer happen decade ago and from the interviews, it can be concluded that there was no evidence of any land dispute at Eldred Bekoh CU, hence the evidence required under this clause was not available. .
	4.8.2 (C) Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms.	Yes	Land conflict is not present in the area of the unit of certification. The Auditor has make attempt to try to found the previous owner by interview with Ketua Kampungs such as Ketua Kampung Pancha Jaya, Ketua Kampung Bekoh, Tok Batin/Ketua Kampung Orang Asli Lenek, Ketua Kampung Bekok, Tok Batin/Ketua Kampung Orang Asli Tanah Gemboh and they Confirmed the story above but they could not help to find the previous owner because the Land Transfer happen decade ago and from the interviews, it can be concluded that there was no evidence of any land dispute at Eldred Bekoh CU, hence the evidence required under this clause was not available.
	4.8.3 Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant requirements (Indicators 4.4.2, 4.4.3 and 4.4.4).	Yes	There was no evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations. The Auditor has make attempt to try to found the previous owner by interview with Ketua Kampungs such as Ketua Kampung Pancha Jaya, Ketua Kampung Bekoh, Tok Batin/Ketua Kampung Orang Asli Lenek, Ketua Kampung Bekok, Tok Batin/Ketua Kampung Orang Asli Tanah Gemboh and they Confirmed the story above but they could not help to find the previous owner because the Land Transfer happen decade ago and from the interviews, it can be concluded that there was no evidence of any land dispute at Eldred Bekoh CU, hence the evidence required under this clause was not available. .
	4.8.4 For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable).	Yes	There was no conflict or dispute over the land. The Auditor has make attempt to try to found the previous owner by interview with Ketua Kampungs such as Ketua Kampung Pancha Jaya, Ketua Kampung Bekoh, Tok Batin/Ketua Kampung Orang Asli Lenek, Ketua Kampung Bekok, Tok Batin/Ketua Kampung Orang Asli Tanah Gemboh and they Confirmed the story above but they could not help to find the previous owner because the Land Transfer happen decade ago and from the interviews, it can be concluded that there was no evidence of any land dispute at Eldred Bekoh CU, hence the evidence required under this clause was not available.

Clause	Indicators	Comply Yes/No	Findings

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	Not Applicable since this Assessment is for Estates and no Mill has included
	5.1.2 (C) Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.	Yes	Not Applicable since this Assessment is for Estates and no Mill has included
	5.1.3 (C) Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.	Yes	Not Applicable since this Assessment is for Estates and no Mill has included
	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	Not Applicable since this Assessment is for Estates.
	5.1.5 Contracts are fair, legal and transparent and have an agreed timeframe.	Yes	Not Applicable since this Assessment is for Estates and no Mill has included
	5.1.6 (C) Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.	Yes	Not Applicable since this Assessment is for Estates and no Mill has included

Clause	Indicators	Comply Yes/No	Findings
	5.1.7 Weighing equipment is verified by an independent third party on a regular basis (this can be government).	Yes	Weighing Equipment in Eldred Estate has been calibrated by yearly basis using accredited weighing company Metrology Corporation Malaysia Sdn Bhd on 6/11/23, Bekoh on 24/7/23
	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	Not Applicable since this is Main Assessment for Grouping of Estates.
	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	Not Applicable since this Assessment is for Estates and no Mill has included
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	Not Applicable since this is Main Assessment for Grouping of Estates.
	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	Not Applicable since this is Main Assessment for Grouping of Estates.
	5.2.3 Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production.	Yes	Not Applicable since this is Main Assessment for Grouping of Estates.
	5.2.4 (C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.	Yes	Not Applicable since this is Main Assessment for Grouping of Estates.
	5.2.5 The unit of certification regularly reviews and publicly reports on the	Yes	Not Applicable since this is Main Assessment for Grouping of Estates.

Clause	Indicators	Comply Yes/No	Findings
	progress of the smallholder support programme.		

Principle 6: Respect workers' rights and conditions

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

Clause	Indicators	Comply Yes/No	Findings
6.1 Any form of discrimination is prohibited.	6.1.1 (C) A publicly available non-discrimination and equal opportunity policy is implemented in such a way to prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age.	Yes	BPB has implemented Group Sustainability Policy Statement signed by Chief Executive Officer on 12/07/2021. 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, 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. The Group Sustainability Policy statement was communicated through morning briefings to all local and foreign workers on 12/02/2023, 24/07/2023, and 04/03/2024 in Eldred Estate, and on 23/04/2023, 08/08/2023, and 15/02/2024 in Bekoh Estate. It was also communicated to external stakeholders via consultations on 21/02/2024 in Eldred Estate and 06/03/2024 in Bekoh Estate. Based on interview sessions with sampled local and foreign workers and sampled external stakeholders, all of them are aware of the company's policy commitment and implementation. The policy is also publicly displayed on the notice board in the housing area and office, and it is explained during the induction course for newly arrived workers.
	6.1.2 (C) Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against including charging of recruitment fees for migrant workers.	Yes	Based on documentation review, which included employment contracts, workers' pay slips, and interviews with sampled local and foreign workers, there was no evidence of any forms of discrimination. Employment contracts and pay slips revealed that local workers receive the same rate of pay as foreign workers, along with housing allocations and the ability to enjoy the same benefits such as medical coverage and use of amenities. Overtime was given to all workers without prejudice based on caste, gender, race, or nationality. Workers are allowed to transfer workstations by obtaining approval from management if they feel unfit for the work assigned. Additionally, there is 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	Yes	BPB has developed Foreign Workers Procedure dated 01/01/2022 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 workers files sampled during this audit demonstrated that medical fitness is one to the elements for job selection. However, this is not

Clause	Indicators	Comply Yes/No	Findings
	necessary for the jobs available.		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 dated 12/07/2021 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 Eldred and Bekoh Estate, it was noted that 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.	Yes	The Group Sustainability Policy Statement includes a commitment to facilitating the advancement of women at all levels in our organization and ensuring their protection. BPB has introduced new Terms of Reference (TOR) for the Gender Committee, dated July 2023. This new TOR includes more definitive roles and responsibilities, as well as a governance structure and programs. Meetings or activities are to be conducted once every 3 months or whenever necessary according to the new TOR. A meeting was conducted, and the last meeting minutes dated 29/03/2024 in Eldred Estate and 22/11/2023 in Bekoh Estate. Among the discussion points in the minutes are complaints and grievances, raising awareness, identifying and addressing issues of concern, as well as opportunities and improvements for women.Additionally, a WhatsApp group was established as an alternative method to monitor if there are any issues. Interviews with the Chairmen of the committee in Eldred Estate,and Bekoh Estate, confirmed their willingness to carry out their duties and their understanding of their roles. Furthermore, it was confirmed that no cases of sexual harassment or violence have been reported.
	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 on 12/07/2021. 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 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. 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	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	For the CU documentation of pay is in the form of monthly pay slips. Conditions of pay are contained in the workers' respective employment contracts. Labour laws, union and/or other collective agreements detailing payments and other conditions, was made available in the languages understood by the workers and explained to them by a management during induction. Each pay slip documents the name of employee, month of pay, income (basic, overtime, reimbursement, allowances), deductions (statutory such as EPF, SOCSO, EIS, electricity), net salary, annual leave and medical leave taken, etc. Samples of payslips for sampled local and foreign workers were sighted and verified that workers are being paid in accordance with the requirements stipulated under the Minimum Wages Order 2022.

Clause	Indicators	Comply Yes/No	Findings
decent living wages (DLW).	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 Employment Act 1955, Minimum Wages Order 2022, SOCSO Act 1969, EPF Act 1991, EIS Act 2017, and the MAPA/NUPW collective agreement. 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. Also confirmed via sampled pay slips that wages were paid in compliance with national legal requirements. Salary deductions and overtime were in accordance with the relevant laws (SOCSO, EPF, EIS) and Labour Office permits. None of the sampled workers had any family members performing work. ▪ Employment contracts template, ▪ Check-roll records, estate daily attendance report, ▪ Employee Master List, Based on the interview sessions with sampled local and foreign workers, it was revealed that all of them are aware of and understand the application of annual leave. Furthermore, it was found that they generally understand the contents of the employment agreements. The estates have also demonstrated compliance with the Employment Act 2022 and the Collective Agreement in terms of the employment contracts signed with workers. According to the Collective Agreements, the working hours are set at 45 hours per week. Overtime is offered based on mutual agreement between the management and workers and meets the legal requirements. Overtime is provided when there is additional work, and no discrimination has been observed in this regard.
	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 CU has complied with legal requirements and Collective Agreement under MAPA/NUPW Agreement on The Wages of Harvesters, Harvesting Kanganies, Loaders and Other Loaders on Oil Palm Estates 2019, MAPA/NUPW Field and Other General Employees and Fringe Benefit Agreement 2019. The agreement shall be deemed to have come into force with effect from 1st January 2019 and shall remain in force for a continuous period of three (3) years. The new CA still pending for approval until to date. On regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements. The working hours as per MAPA/NUPW Agreement were, working hours at 45 hours per week. For overtime, it has been mutually agreed upon between the management and workers and met the legal requirements. Overtime will be offered when there is additional job and no discrimination observed. Based on interview sampled female workers (especially mothers), chief clerk, and verification of pay slip, confirmed that workers with medical certificates are given a paid medical leave, and female workers are given 98 days paid maternity leave. There is no evidence of termination, and so compliance with reasons

Clause	Indicators	Comply Yes/No	Findings
			for dismissal and period of notice could not be verified during this audit.
	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. .	No	Evidence is available that the 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 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. The housing 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 noted down in the checklist and action will be taken accordingly. Also sighted Visiting Medical Officers last visits on (a) VMO last visit on 27/03/2024 in Eldred Estate, (b) VMO last visit on 26/03/2024 in Bekoh Estate However, insufficient evidence shows that CU provides adequate housing and facilities according to Workers' Minimum Standards of Housing and Amenities Act 1990. Based on a site inspection at the workers' linesite, several findings were noted: 1) Broken roofing and walls in the housing, which could lead to unsafe conditions. 2) Unsatisfactory appearance of the housing painting (not painted for more than 10 years). 3) Broken concrete monsoon drains and perimeter drains, the drains condition full of grass, causing improper water flow and blockages, resulting in a foul smell. 4) No replacement was noted for the broken window (Tingkap Nako). 5) The treated water piping system distribution to the workers' quarters is old and broken, causing improper water channeling and water shortages. Furthermore, during a site inspection at the Creche at Eldred Estate, it was observed that play equipment was not provided. Additionally, the housing painting had an unsatisfactory appearance. Moreover, broken roofing was noted, which has led to the formation of bird nests in the area. As a result, ***Major NCR DA 01 2024*** was raised.
	6.2.5 The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.	Yes	Both estates were able to demonstrate that efforts have been made to improve workers' access to adequate, sufficient and affordable food by allowing food canteen sundry shops to operate near the workers' housing or near the estate. There was also evidence of prices monitoring being done to ensure prices of items sold are not reasonable and not exorbitant.
	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	Yes	The CU provided a decent living wage for both local and foreign workers based on prevailing wages assessment methodology. It includes wage, paid leave, mandatory/medical, retirement benefits, donations service bonus, meals, housing, health, facilities, sports and recreation, education, creche, welfare, etc. In absence of DLW, the management conducted Prevailing Wage Assessment based on check-roll worker for

Clause	Indicators	Comply Yes/No	Findings
	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: • An assessment is conducted to determine prevailing wages and in-kind benefits already being provided to workers. • There is annual progress on the implementation of living wages • Where a minimum wage, based on equivalent basket of goods, is stipulated in Collective Bargaining Agreements (CBAs), this should be used as the foundation for the gradual implementation of the living wage payment. • The unit of certification may choose to implement the “living wage” payment in a specific section as a pilot project; the pilot will then be evaluated and adapted before an eventual scale-up of the living wage implementation 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.		period of the year 2024.
	6.2.7 Permanent, full-time employment is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal.	Yes	Both estates employed full-time employees, and based on records reviewed and interviews conducted, there are no casual, temporary and day labour employed within both estates.

Clause	Indicators	Comply Yes/No	Findings
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 association and bargaining for all such personnel.	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 recognising 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 on 12/07/2021 and was publicly available on the notice board. The policy was explained to all workers including migrant workers during morning muster and demonstrably implemented in the National Union Plantation Workers (NUPW). The is no restriction by the estate management for migrant workers to join NUPW. The NUPW 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.	Yes	The National Union of Plantation Workers (NUPW) is the union that represents workers at Eldred and Bekoh Estate. Union membership is open to both local and foreign workers, and the workers' representatives are elected by the NUPW/MAPA itself, which is an independent party. The latest meeting minutes between NUPW members and the employer were conducted on 12/06/2023 in Eldred Estate and 29/02/2024 in Bekoh Estate, and were documented and verified during the audit. These meetings were attended by management representatives, NUPW representatives, workers' representatives, etc. Interviews with the NUPW Chairman for Eldred Estate and Bekoh Estate confirmed that the company respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively.
	6.3.3 Management does not interfere with the formation or operation of registered unions/ labour organisations or associations, or other freely elected representatives for all workers including migrant and contract workers.	Yes	Based on minutes of meetings, correspondences between Boustead Plantation Berhad and NUPW Johor Branch, and interviews held with Union representatives, evidence was available that management does not interfere with the formation or operation of workers' union and representatives.
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 formal policy for the protection of children, including prohibition of child labour and remediation was in place under Group Sustainability Policy Statement signed by Chief Executive Officer on 12/07/2021. 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 both estates 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 Eldred and Bekoh Estate. The computerized 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 both estates 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.

Clause	Indicators	Comply Yes/No	Findings
	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. *AUDITORS' GUIDE:* *1) No child is allowed at workplace.* *2) Sampled relevant communication records between the employer, workers and the nursery/creche PICs.* *3) Check operating hours of the nursery/rcreche.*	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, the CU has been issued a Sustainability Policy Pledge by Vendor that is to be signed by all contractors, suppliers and vendors. The Pledge states that the undersigned has read, understood and will comply to The Vendor Code of Business Conduct and BPB Sustainability Policy.
6.5 There is no harassment or abuse in the workplace, and reproductive rights are protected.	6.5.1 (C) A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all levels of the workforce. *AUDITORS' GUIDE:* *1) There must be a policy statement and the communication shall be evident. Interview shall be carried out to confirm understanding and awareness.*	Yes	The policy to prevent sexual and all other forms of harassment and violence was implemented under the Group Sustainability Policy Statement dated 12/07/2021 and Anti-Harassment Policy statement dated 01/03/2022, signed by Chief Executive Officer. The policy is displayed on notice boards at the estate offices. As at todate, there is no evidence or acts that contradict this policy were observed as interviewed the women workers/staffs and representative from gender committee during the audit in the CU. The CU's have briefed their employees during morning muster on 12/02/2023, 24/07/2023, 04/03/2024 in Eldred Estate and 23/04/2023, 08/08/2023, 15/02/2024 in Bekoh Estate.
	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. *AUDITORS' GUIDE:* *1) There must be a policy statement and the communication shall be evident. Interview shall be carried out to confirm understanding and awareness.*	Yes	BPB has developed a Group Sustainability Policy dated 12/07/2021 where 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 98 days paid maternity leave, and pregnant women are given light work to do. The CU's briefed their employees during morning muster on 12/02/2023, 24/07/2023, 04/03/2024 in Eldred Estate and 23/04/2023, 08/08/2023, 15/02/2024 in Bekoh Estate. Interviews held with sampled local women employees also 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	As verified during an on-site interview with relevant stakeholders, management of estates conducted the assessment in consultation with new mothers and taken actions to address their needs. With regards to Bekoh Estate, the new mothers' needs were assessed in February 2023 and sighted the needs for the mothers required additional breastfeeding time and has taken the action appropriately.
	6.5.4 A grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and	Yes	BPB has established Grievance Procedure dated 01/03/2022. The procedure outlines respecting anonymity and protects complainants where requested. In addition, Managing Sexual Harassment in the Workforce dated 01/03/2022 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

Clause	Indicators	Comply Yes/No	Findings
	communicated to all levels of the workforce.		any complaint in the estate. 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: • 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		Based on interviews with the sampled foreign workers, they held their passports, and a 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. T here is no contract substitution reported as most of them are dependents of workers and they requested work by walk-in to the estate. 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, no recruitment fees charge by the agency or withholding of wages.
	6.6.2 (C) Where temporary or migrant workers are employed, a specific labour policy and/or procedures are established and implemented.	Yes	BPB has established a foreign workers policy statement under Sustainability Policy dated 12/07/2021 signed by the CEO. 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 a post arrival program will be conducted once arrive 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 against 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 Managers were appointed as responsible person(s) for safety and health issues and also chairman for OSH Committee. 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 2024 was available. The Estate Manager is the Chairman. OSH Committee meetings were held once in three months and the minutes were reviewed accordingly.

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td></td><td></td><td>OSH Committee meetings confirmed that among the agenda discussed, included the following:
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</td></tr>
<tr><td></td><td>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.</td><td>Yes</td><td>The 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.
a) Ahli J/Kuasa Pasukan Bertindak Kecemasan 2024 headed by the Estate Managers
b) Carta Aliran Pelan Tindakan Kecemasan Semasa Kebakaran
c) Carta Aliran Pelan Tindakan Kecemasan Semasa Berlaku Banjir
d) Carta Aliran Pelan Tindakan Kecemasan Semasa Berlaku Tumpahan Kimia
e) Carta Aliran Pelan Tindakan Kecemasan -Covid 19
f)
The organization chart for the ERP team was established and displayed for information of the employees. Important telephone contact numbers were also provided therein. Ladang Eldred had conducted joint fire drill with Fire Rescue Department Labis on 30/5/2023 with participated all employees.

Estate had appointed certified first aider which trained by Malaysian Red Crescent Society. All first aid boxes available at estates and monthly inspection conducted by person in charge with latest conducted in March 2024.</td></tr>
<tr><td></td><td>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.</td><td>No</td><td>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 the PPE types for the various activities were identified and recommended. Sighted record of issuance of PPE been available inside PPE distribution book. Site visit at operation and non operation activities sighted workers are equipped with appropriate PPE and interviewed with them mentioned PPE are given free of charge by estates management.

<table>
<tr><th></th><th>Type of work</th><th>PPE issuance</th></tr>
<tr><td>1</td><td>Harvester</td><td>Safety helmet, sickle cover, hand glove. Wellington boots</td></tr>
<tr><td>2</td><td>Sprayers</td><td>Respirator, nitrile glove, goggles, wellington boots, apron.</td></tr>
<tr><td>3</td><td>Manurer</td><td>Apron, wellington boots, dust mask, nitrile glove.</td></tr>
<tr><td>4</td><td>Drivers</td><td>Safety shoes, ear muff, safety vest, helmet, cotton glove</td></tr>
</table>

Site visit at chemical premix area at Bekoh Estate, sanitation facility are available. However only 1 wash room are available which not adequate to address male and female sprayers. Estate also did not provide container/cabinet to storage their personal clothing. Based on interview with sprayer at 2023A, workers informed that post spraying activity, they wash and shower at line site. Hence Major NCR RMN 01 raised.</td></tr>
</table>

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td rowspan="3"></td><td></td><td></td><td></td></tr>
<tr><td>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.</td><td>Yes</td><td>Both estates 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. Sighted sampled monthly payment contribution made to SOCSO on Form 8A for foreign and local workers at the estates was available for reviewed.

No claims have been made in 2024.</td></tr>
<tr><td>6.7.5 Occupational injuries are recorded using Lost Time Accident (LTA) metrics.</td><td>Yes</td><td>Records of all accidents are kept and filed. The methodology of occupational injuries is recorded using LTA. (Lost Man day MC.) This is summarized officially in the JKKP 8. Summary for the year is described in the JKKP 8 as a mandatory requirement with submission as follows. Accident Statistics are being maintained in a satisfactory manner.
<table>
<tr><th></th><th>Estate/Mill</th><th>JKKP submission</th></tr>
<tr><td>1</td><td>Eldred Estate</td><td>31/01/24</td></tr>
<tr><td>2</td><td>Bekoh Estate</td><td>03/01/24</td></tr>
</table>
</td></tr>
</table>

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

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

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td rowspan="2">7.1
Pests, diseases, weeds and invasive introduced species are effectively managed using</td><td>7.1.1 (C) IPM plans are implemented and monitored to ensure effective pest control.</td><td>Yes</td><td>IPM plans at Eldred Estate and Bekoh Estate dated 10/01/2024 was implemented and monitored to ensure effective pest control. The objectives are:
▪ Minimise or possibly elimination of significant threats caused by pests to the palm’s growth health and safety of workers, staff and the public in general.
▪ Prevention or minimize of loss or damage to palms and yield by pests.
▪ Increase flora and fauna in the estate environment.
▪ To ensure effective monitoring and early warning of pest incidence in the plantings.</td></tr>
<tr><td></td><td></td><td></td></tr>
</table>

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td rowspan="3">appropriate Integrated Pest Management (IPM) techniques.</td><td></td><td></td><td>▪ To achieve insects' biological equilibrium as possibly can.</td></tr>
<tr><td>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.</td><td>Yes</td><td>Plan to prevent and monitor the spread of species referenced in the Global Invasive Species Database and CABI.org (if any). This is not practiced in the visited estate. None of species were referenced in the Global Invasive Species Database and CABI.org are used in the management of IPM.</td></tr>
<tr><td>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.</td><td>Yes</td><td>It was identified that there is no use of fire for the pest control at the estates.</td></tr>
<tr><td>7.2
Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.</td><td>7.2.1 (C) Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritized.</td><td>Yes</td><td>Justification of the use of pesticides had been documented. The use of selective products that are specific to the targeted pest, weed or disease had been defined in;
a) SOP - O.P.C.No.01b / 01c,
b) SOP – O.P.C No 02a / 04b / 04c,
c) SOP – O.P.C No 04f / 04g / 05b.

The Manual had included a chemical register list which indicated the purpose of usage (intended target), hazards signage, trade and generic names. Both estates had maintained chemical registers and were updated periodically. The registers were updated in January 2024.

The chemical used in the estates as captured from the chemical register among others as listed below.
<table>
<tr><th>No.</th><th>Chemical name</th><th>Class</th><th>No.</th><th>Chemical name</th><th>Class</th></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>
The justification of agrochemicals use is available in the Oil Palm circulars OPC.
<table>
<tr><th>No.</th><th>Reference</th><th>Title</th></tr>
<tr><td>1</td><td>OPC 01. b</td><td>Weed management in oil palm</td></tr>
<tr><td>2</td><td>OPC 04. b</td><td>Rat control in oil palm</td></tr>
</table></td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
			3 OPC 04. f Management of Rhinoceros Beetles 4 OPC 04. g Control of leaf eating caterpillars
	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	Eldred and Bekoh Estate, 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. Both 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	The estates have implemented a long-term chemical reduction plan where they are currently monitoring the usage of chemicals monthly to ensure reduction of chemical use in the long run. Paraquat was eliminated. In its place, alternatives such as Glyphosate and Glufosinate Ammonium were used instead. The estates also have implemented an IPM Plan to further reduce the use of pesticides. Sighted during the site visit the establishment of beneficial plants along the estate roads and immature areas as well as barn owl boxes placed at intended areas.
	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 prophylactic use of pesticides except in immature and young fields, where prophylactic spraying using diluted cypermethrin are still practised for the Pest and Diseases management such as control of Rhinoceros Beetle as per SOPs.
	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	The CU only used pesticides that were officially registered under the Pesticides Act 1974 (Act 149) and the relevant provision (Section 53A); and in accordance with USECHH Regulations 2000. From the review of the chemical register January 2024, it was noted that all pesticides used are of class II, III, IV. 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 had been used.
	7.2.5a Judgment of the threat and verify why this is a major threat.		
	7.2.5b Why there is no other alternative which can be used.		
	7.2.5c Which process was applied to verify why there is no other less hazardous alternative.		
	7.2.5d What is the process to limit the negative impacts of the application.		
	7.2.5e Estimation of the timescale of the application and steps taken to limit		

Clause	Indicators	Comply Yes/No	Findings
	application to the specific outbreak.		
	7.2.6 (C) Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they carry out.	Yes	The CU had records showing that pesticides were handled, used and applied by trained persons and as per the SDS of the pesticide. The staffs and workers such as the storekeepers, sprayers, manurers and rat bait workers were trained, and they had understood the hazards involved and how the chemicals should be used in a safe manner. Pesticide applications were guided by Oil Palm Circular (OPC), Safe Work Procedure (SWP), CHRA and by SDS supplied by the manufacturer. The SWP/OPC/CHRA had included a chemical register list, which indicates the purpose of usage (intended target), hazards signage, trade and generic names. The SOP procedure also had written justifications. The trade and generic names of the chemicals were made known to the workers through the SDS training. It was also noted that SDS are available at all sites during the audit. Training including refresher sessions were provided to the workers involved in such activities to ensure a continued understanding of chemicals / hazard. Records showed that pesticides were handled, used and applied by trained personnel and as per the SDS of the pesticide. The staff and workers such as the storekeepers, sprayers, workers applying fertilizer and rat baits were trained. Random interviews conducted showed that they understood the hazards involved and the usage and handling of chemicals in a safe manner. The trade and generic names of the chemicals were made known to the workers through the SDS training. It was also noted that SDS are available at all sites such as chemical stores, lubricant store and laboratory. The trainings held in relation to the chemical handling was conducted on 08/02/2024 in Eldred Estate and 20/12/2023 in Bekoh Estate.
	7.2.7 (C) Storage of all pesticides is in accordance with recognised best practices.	Yes	In the CU, all pesticides were stored in accordance with the legal requirement, in compliance with the Occupational Safety and Health Act 1994 (Act 514) as well as in the Pesticides Act 1974 (Act 149) and Regulations as well as recommendation by manufacturer as per applicable SDS. The chemical and fertiliser stores (with cemented floors and roofing) are locked & handled only by authorised personnel i.e. storekeeper. The stores in the estates were ventilated (equipped with exhaust fans). All the chemicals were arranged/segregated according to the type. The fertilizers were well stacked. The stores are equipped with showers, wash area and a PPE storage area. Adequate Safety Signage have been placed at both internal and external of the building. A proper premixing area with eye wash facilities and bathing area is available at the estates. The wastewater from the washing of empty chemical containers and PPE, and chemical mixing was pumped to a storage tank for reuse in chemical mixing. This is to avoid any contamination of chemicals to the ground. Triple rinsing activities was continually implemented for empty pesticide containers. The activities were carried out at a concrete pond of 3 levels. Empty pesticide containers observed were punctured and disposed in an environmentally and socially responsible way, such that there is no risk of contamination of water sources or to human health. All information regarding the chemicals and its usage, hazards, trade and generic names were available in both English & in most cases, Bahasa Malaysia and understood by workers. The SDS for concerned pesticides used, were available in both English and in most cases, Bahasa Malaysia. Relevant information of the agrochemical used by estate workers, largely via morning muster and the use of Safety Pictorial poster, were conveyed and understood by all workers interviewed during the spraying

Clause	Indicators	Comply Yes/No	Findings
			activities and fertilizer application. It was also verified in the training records that training in chemical handling especially to the sprayers, had been conducted with the aim of disseminating the correct information and ensuring understanding regarding the usage and hazards of the agrochemicals.
	7.2.8 All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.	Yes	With the exception that some empty agrochemical containers were recycled for premixing pesticides for onward delivery to field, the rest of the empty chemical containers were triple rinsed, pierced and stored in the schedule waste store. Empty chemical container classified as SW 409 and disposed to DOE's license contractor.
	7.2.9 (C) Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.	Yes	Aerial spraying of pesticides is not a practice in both estates. There was no evidence to show that such a method being used in both estates. This was also supported through interviews with executives, field staffs and workers. No such activities being witnessed during the site inspection.
	7.2.10 (C) Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.	Yes	Specific annual medical surveillance has been conducted for both estates as per below: <u>Ladang Eldred</u> Medical Surveillance Program was conducted on 20/3/2023 as per CHRA recommendation for Sprayer, Nursery and Store Unit. The workers were found fit to work. Estate had conduct latest Medical Surveillance on 27/3/2024 and pending report from service provider. <u>Bekoh Estate</u> Medical Surveillance Program was conducted on 27/3/2023 as per CHRA recommendation for Sprayer, Nursery and Store Unit. The workers are found fit to works. Estate had conduct latest Medical Surveillance on 27/3/2024 and pending report from service provider.
	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	Medical screening for woman workers involved in chemical handling and application was conducted monthly. Latest medical screening conducted indicated none were found pregnant. During the site visit the female chemical handlers and manurer were interviewed and they mentioned that they are not pregnant no breastfeeding. Both estates do not have persons under the age of 18 working in the premises.
7.3 Waste is reduced, recycled, reused and disposed of in an environmentally and	7.3.1 A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.	Yes	The Estates had established the waste and pollution management plan 2024. The PIC and time frame was also shown in the management plan.

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td>socially responsible manner.</td><td></td><td></td><td>
<table>
<tr><th>.</th><th>Activities</th><th>Source</th><th>Prevention</th><th>Action Plan</th></tr>
<tr><td>1</td><td>Gen store</td><td>Petrol oil, lubricant
Chemical</td><td>Keep items in designated area i.e. bund 110% of capacity</td><td>Establish recovery procedure – accidental spillage. Kit available</td></tr>
<tr><td>2</td><td>SW store</td><td>Scheduled waste</td><td>Comply to EQA requirement</td><td>Dispose as SW & maintain record.</td></tr>
<tr><td>3</td><td>office</td><td>Domestic/office waste
Toilet & kitchen</td><td>Implement recycling of waste
Provide bins</td><td rowspan="2">Continuous education on environmental issues and program.</td></tr>
<tr><td>4</td><td>Workshop</td><td>Used oil & grease</td><td>Display signboards & provide litter bins</td></tr>
<tr><td></td><td></td><td>Metal waste
Oil drum/tank</td><td>Collect discarded materials for recycling</td><td>Provide training on recycling</td></tr>
<tr><td>5</td><td>Labour line</td><td>Domestic waste</td><td>Display signboards & provide litter bins</td><td>Provide training on recycling</td></tr>
<tr><td>6</td><td>Labour line</td><td>Toilet & kitchen waste</td><td>Ensure no accidental spillage</td><td>Cease using facilities in event of non functional</td></tr>
</table>
</td></tr>
<tr><td></td><td>7.3.2 Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.</td><td>Yes</td><td>The mill had established Scheduled waste procedure SSD/02/SW-02 dated 3/1/2023. The management of scheduled waste handled by person in charge.
Collection of SW is made by registered contractors, inventory of SW has been reported to DOE by monthly basis sighted latest submission and domestic waste disposed at land fill area.</td></tr>
<tr><td></td><td>7.3.3 The unit of certification does not use open fire for waste disposal.</td><td>No</td><td><u>Ladang Eldred</u>
The estate has been disposing of their domestic waste through the local municipal service (Majlis Perbandaran Labis) twice a week. Evidence of waste collection has been observed and updated by an estate representative.
<u>Ladang Bekoh</u>
Estate had disposed their domestic waste inside land fill area. Site visit at that area, the landfill been install signages information on date of opening and close. The area also been maintained and far from any water course and housing area. However site visit at housing area, sighted traces of open burning spotted hence ***Minor NCR RMN 02*** been raised.</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
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	The CU continued to implement the good agriculture practices as contained in SOPs, to manage soil fertility, to optimise yield and minimise environmental impacts. The SPOs were in the Oil Palm Circular Manual (O.P.C.). Maintenance of soil fertility was guided by its OPC in a related chapter: • OPC Chapter 01a – Establishment and Maintenance of Legume Covers - Revised: Nov 1980 • OPC Chapter 03b – Manuring Application - Revised April 1996 • OPC Chapter 08b – Mulching – Revised Dec 1994 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. The 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 to monitor changes in nutrient status. Annual foliar sampling for the nutrients N, P, K, Mg, Ca & B.
	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	As of today, neither estate applies Empty Fruit Bunches (EFB) nor Palm Oil Mill Effluent (POME) due to their distance from the mill.
	7.4.4 Records of fertiliser inputs are maintained.	Yes	Both estates continued to maintain records of fertiliser inputs. Records of programs and applications of fertilisers were made available to auditors. Records showed that the main fertiliser programmed apply in 2024 were AABN20LDM, AS, BRP, ERP, Fertibor, GML, KS, MOP, OPCOM50B for mature palm and AABN20 for immature palm. The estates 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. Records of Dashboard Fertilizers showed that in 2023 and 202, fertilisers applied was in line.
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	On both estates, maps identifying marginal and fragile soils, including steep terrain, had been prepared by AAR. The soil series in the estates were classified as follows as subject to the requirement of the estates: Eldred Estate: Batu Lapan, Bungor, Durian, Jerangau, Kedah, Lambak, Local Alluvium (Clay), Malacca, Munchong, Nami, Padang Besar, Pelepah, Prang, Rengam, Beserah, Serdang, Sogomana.

Clause	Indicators	Comply Yes/No	Findings
			Bekoh Estate: Kechor, Kelau, Rengam, Patang, Patang (Yellow), Local Alluvium/Colluvium, Jitra (Red), Jitra, Malacca. There were no problematic soils (e.g. podzols and acid sulphate soils) on both estates. 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.
	7.5.2 No replanting on steep slopes (above 25 degress) 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 Eldred and Bekoh Estate.
	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 Eldred and Bekoh Estate.
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. *AUDITORS' GUIDE:* *1) To ensure that site sampling includes various land topography from low land to very steep land.*	Yes	Both estates, to demonstrate the long-term suitability of land for palm oil cultivation, had conducted soil surveys identifying marginal and fragile soils, and terrain surveys including steep terrain, As mentioned under indicator 7.5.1 soil maps dated 1/12/2015 and slope classification maps dated 04/01/2016 prepared by the AAR and updated in 2018 were made available. Periodic foliar and soil sampling were carried out by the Applied Agricultural Resources Sdn. Bhd. (AAR) and its result formed part of the basis for the fertilizers input recommendation.
	7.6.2 Extensive planting on marginal and fragile soils, is avoided, or, if necessary, done in accordance with the soil management plan for best practices.	Yes	This is not applicable as there is no marginal and fragile soil in Eldred Estate and Bekoh Estate, 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	Both estates 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	7.7.1 (C) There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas.	Yes	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 both estates. Furthermore, this is not applicable as there is no peat soil in both estates, as supported by the soil maps of respective estates. No peat areas were observed during the visit.

Clause	Indicators	Comply Yes/No	Findings
all peatlands are managed responsibly.	7.7.2 Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peat land Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).	Yes	This is not applicable as there is no peat soil in the Eldred Estate and Bekoh Estate visited, supported by the soil maps of respective estates. No peat areas were observed during the visit.
	7.7.3 (C) Subsidence of peat is monitored, documented and minimised.	Yes	This is not applicable as there is no peat soil in the Eldred Estate and Bekoh Estate visited, 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.	Yes	This is not applicable as there is no peat soil in the Eldred Estate and Bekoh Estate visited, 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 ii 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.	Yes	This is not applicable as there is no peat soil in the Eldred Estate and Bekoh Estate visited, 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	Yes	This is not applicable as there is no peat soil in the Eldred Estate and Bekoh Estate visited, supported by the soil maps of respective estates. No peat areas were observed during the visit.

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.		
	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.	Yes	This is not applicable as there is no peat soil in the Eldred Estate and Bekoh Estate visited, 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	Ladang Eldred & Bekoh Estate The estate had established Water Management Plan for year 2024 in order to promote more efficient use and continued availability of water sources. Estate had received supplied potable water from Syarikat Air Johor (SAJ) for domestic used. Estate only depend on natural water for nursery operation which used for watering system. Record of nursery watering calibration sighted and latest update on 2/1/2024. Instead of that, estate also plan to conduct water sampling for buffer zone and line site.
	7.8.1a The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities.	Yes	As part of estate commitment to preserve natural waterways, yearly water monitoring at identified sampling point been analysis by third party lab. This activity been guided by SOP SSD-04-SDR-01 dated 4/1/2024. Testing has been conducted by the Central Analytical Laboratory in 2024 for 2 sampling points. The parameters sampled is pH, BOD,Ammonical Nitrogen and Total Suspended Solids. Estate are in progress to submit 2024 analysis which quotation from Central Analytical Laboratory dated 14/3/2024.
	7.8.1b Workers have adequate access to clean water.	Yes	Ladang Eldred & Bekoh Estate For domestic used, estate had been provided potable water from Syarikat Air Johor. For 2024, Eldred estate had sent water sample analysis dated 26/3/2024. Analysis for year 2023 conducted in February shown the water is clean water.
	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	Yes	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. The practices are guided by BPB Sustainability Policy endorsed by Chief Executive Officer dated 12th July

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td>rehabilitation of riparian reserves' (April 2017).</td><td></td><td>2021 (specific item 1.2 on Biodiversity and HCV Management)</td></tr>
<tr><td></td><td>7.8.3 Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored.</td><td>Yes</td><td>Not applicable since this is Growers.</td></tr>
<tr><td></td><td>7.8.4 Mill water use per tonne of FFB is monitored and recorded.</td><td>Yes</td><td>Not applicable since this is Growers.</td></tr>
<tr><td>7.9
Efficiency of fossil fuel use and the use of renewable energy is optimised.</td><td>7.9.1 A plan for efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and documented.</td><td>Yes</td><td>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 2024. The document was reviewed/updated on Jan 2024. The Environment Management Plan for efficiency of fossil fuel usage are detailed below:
<table>
<tr><th></th><th>Target</th><th>Objective</th><th>Action plan</th></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>Reduce electricity usage</td><td>Use time switches and daylight sensors for outside lighting</td></tr>
<tr><td>4</td><td>Electrical supply</td><td>Reduce electricity usage</td><td>Educate employees on power saving via inspection and training.</td></tr>
</table>
The utilization of fossil fuel in 2024 is being monitored with records ratio diesel L/FFB mt shown below:</td></tr>
<tr><td rowspan="2">7.10
Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise</td><td>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.</td><td>Yes</td><td>Not applicable since this is initial certification. Boustead Eldred Bekoh business unit will start calculating GHG emission once certified in RSPO. This indicator will be verify in next audit.</td></tr>
<tr><td>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</td><td>Yes</td><td>Auditors has verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the estate area. Based on the observation during the audit, it is confirmed that there were no new planting or new development of areas at Boustead Eldred Bekoh BU. Hence, RSPO GHG Assessment Procedure for New Development was not applicable</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
GHG emissions.	RSPO GHG Assessment Procedure for New Development).		
	7.10.3 (C) Other significant pollutants are identified and plans to reduce or minimise them implemented and monitored.	Yes	An assessment of identified polluting activities is being conducted and monitored, inclusive of gaseous emissions, particulate / soot emissions and effluent. '*Pollution Prevention Plan and Waste Management Action Plan*" is used to identify the waste products and sources of pollution – is in place and is being reviewed and implemented accordingly. Among of action has been taken by CU were: a) Scheduled wastes – were disposed to Kualiti Alam Sdn Bhd b) Domestic wastes are disposed to Local Municipal Council c) Full compliance to zero burning practices.
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 Eldred and Bekoh Estate by burning ever since Boustead Plantations Berhad practice zero burning stated inside their Zero Burning Policy in the "Polisi Kemampanan BPB" Item 1.5.1 dated 12/07/2021 signed by the CEO. Sighted the signages "*Dilarang Membakar*" were clearly erected and no evidence of open burning. During site visit at Eldred estate – immature area 2023 A,B no evidence of replanting area were used or prepared by burning. During site visit at Bekoh estate – immature area 2023 B no evidence of replanting area were used or prepared by burning.
	7.11.2 The unit of certification establishes fire prevention and control measures for the areas under its direct management.	Yes	At Eldred Estate and Bekoh 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 Eldred Bekoh CU engaged adjacent stakeholders on fire prevention and control measures through stakeholders meetings. Sighted minute stakeholder meeting on date 30/05/2023 at Eldred estate and on 06/03/2024 at Bekoh Estate.
7.12 Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.	7.12.1 (C) Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCVs or HCS forests. A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document.	Yes	No new land clearing since Nov 2015 available at Eldred Bekoh CU, thus this Indicator was not Applicable.
	7.12.2 (C) HCVs, HCS forests and other conservation areas are identified as follows:	Yes	Boustead Plantations Berhad has established the document HCV Assessment Report (Multi-Site), Johor (2018). A Document entitled Supplementary Document - Mapping Upgrade for Boustead Johor Estates 2018 and High Conservation Value Assessment Report (Multi-Site), dated September 2021 was available for verification. The study was conducted and the report was completed on July 2018 and September 2021. The study had covered all the High Conservation Value (HCV) within and adjacent to the 3 Estate under Telok Sengat BU and 2 Estate under Eldred Bekoh BU.
	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		

Clause	Indicators	Comply Yes/No	Findings
	current HCV assessment of those plantations remains valid.		The HCV assessment had identified the HCV 1, 2, 3, 4 and 6 within the 2 estate.
	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.		
	7.12.4 (C) Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An integrated management plan to protect and/or enhance HCVs, HCS forests, peatland and other conservation areas is developed, implemented and adapted where necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan is developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).	Yes	Boustead Plantations Berhad has established the document HCV Assessment Report (Multi-Site), Johor (2018). A Document entitled Supplementary Document - Mapping Upgrade for Boustead Johor Estates 2018 and High Conservation Value Assessment Report (Multi-Site), dated September 2021 was available for verification. The study was conducted and the report was completed on July 2018 and September 2021. The study had covered all the High Conservation Value (HCV) within and adjacent to the 3 Estate under Telok Sengat BU and 2 Estate under Eldred Bekoh BU. The HCV assessment had identified the HCV 1, 2, 3, 4 and 6 within the 2 estate. Nevertheless, the assessor has outlined several recommendations for biodiversity and landscape management by estate among others as follows: • Mark and label boundaries of HCV areas. • Safeguard existing habitat, and restore all riverine buffers to habitat quality by the next replanting • Socialization of importance of conservation areas and sustainable utilization of plant and animal resources in HCV 1 areas – Precautionary approach • Restriction of types and quantity of agro-chemicals used and method of application. • Minimise the risk of accumulation of persistent chemicals in local wildlife, especially food animals for predators. • Ensure patches of HCV areas and buffers within and around plantations remain, so that movement of wildlife can occur (especially during re-planting). • Socialise with local communities and control encroachment by local communities in the HCV areas (pre-cautionary approach). • Avoid construction of new roads that can fragment the continuity of forest. • Encourage forest and land agencies to be transparent on land use • Encourage forestry agencies to maintain the boundaries and integrity of the remaining areas of forest reserve • Support awareness raising among local stakeholders, including regional gun-owners of wildlife proscriptions in and around the forest reserve.

Clause	Indicators	Comply Yes/No	Findings
			• Maintain communication with management of adjacent development to reduce trans-boundary impacts. • Maintaining riparian buffers to attenuate flood. • Develop appropriate SOP to manage riparian buffers and establish strict enforcement. • Develop SOP for chemical spraying and fertilizer application in areas close to the river buffer. • SOPs for replanting and preparation of hilly areas (contouring). • SOPs for road and drain design to minimise erosion. • Control drainage as above, and close supervision to optimise/ minimise nutrient application. • Special SOP to be developed minimizing damaged to replanting in steep slopes. Sighted all of this recommendation has been incorporated in the Plan dated 31/1/24 (Bekoh) and 1/1/24 (Eldred)
	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	HCV Assessment has been done on July 2018, but no rights of local communities have been identified in HCV areas. Thus this indicator was not applicable.
	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	Although there was no RTE species found in the CU, Eldred Bekoh Estate CU still established their own disciplinary measures if any of their staff or workers found to capture, harm, collect or kill the RTE species. If found any activities to capture, harm, collect or kill RTE species, the estates will make a report to the Wildlife Department immediately. Both Estate also make a statement a disciplinary action is to be taken against those who are found to capture, harm, collect or kill RTE species according to law ''Enakmen Pemeliharaan Hidupan Liar 1997''. Annual RTE Training Plan 2024 for year 2024 was available and HCV training has been plan to do on Oct 2024 (Eldred), May 24, August 24 (Bekoh). Sighted last training conduct at Eldred Estate titled as Latihan HCV conducted to Workers on 21/3/24. Further to that, an awareness training through morning briefing has been conducted by Assistant Manager all workers (Sprayer, Manuring, Harvester, Maintenance). For Bekoh Estate Sighted last training conduct titled as Taklimat Alam Sekitar (Zero Burning Policy, High Conservation Value) conducted to Workers on 30/5/23. Further to that, an awareness training through morning briefing has been conducted by Assistant Manager to all workers affected.
	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	An action plan for year 2024 was made available at the Bekoh Eldred Estate. Eldred Estate has conducted weekly monitoring of their HCV Area. There is RTE species found within the estates area which is elephant. Noted the CU had continued to implement planned actions such as awareness to the staffs and public on enhancing biodiversity and erection of signage at strategically locations. For Bekoh Estate monthly Monitoring has been done. No RTE has been found during the monitoring, The outcomes of monitoring will be feedback into the next year action plan.

Clause	Indicators	Comply Yes/No	Findings
	7.12.8 (C) Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018, the Remediation and Compensation Procedure (RaCP) applies.	Yes	Not applicable since there is no new land clearing

Clause	Indicators		Comply Yes/No	Findings
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.	(a)	As a minimum, all estates and mills shall be certified within 5 years after obtaining RSPO membership. Any new acquisitions shall be certified within a 3-year timeframe. Any deviations from these maximum periods requires approval by the RSPO Secretariat.	Yes	For the time-bound plan, Boustead Plantations Berhad has committed to ensure all their certification unit (CU) to be certified within 5 years i.e. year 2019 to 2024. And the new Revision planning to certify 2024-2026 Samples TBP as per below: <u>Rimba Nilai Business Unit 2024 -2026</u> The company plans to certify the certification unit in 2023, however the Land Liability Disclosure (LLD) studies discovered potential noncompliance at the certification unit. As a result, a Land Use Change Assessment (LUCA) is required to confirm the violation. The Company planned to carry out LUCA in 2024. The company is in the midst of engaging an ALS-certified consultant to undertake LUCA. Taking into consideration the time required to finish LUCA, the Concept Note is expected to be issued in 2025. As a result, the Company's goal to certify with the RSPO was shifted from 2023 to 2026. <u>Tawai Business Unit -2024 -2026</u> The certification unit is projected to be certified by 2024. However, the existing HCV report does not meet the RSPO P&C standard because it was prepared by a non-ALS-accredited consultant. As a result, the Company plans to re-conduct the HCV and SIA in order to meet the RSPO P&C requirement. The HCV and SIA were scheduled to take place in 2024. Following that, Land Liability Disclosure (LLD) to be conducted in 2024 as well. If there is a potential of noncompliance, LUCA will be undertaken in 2025. Finally, the RSPO initial certification is scheduled for 2026. <u>Kanowit Business Unit-2024 -2026</u> The company plans to defer the certification for Kanowit Tinjar until 2026. This decision is to allow the completion of Land Liability Disclosure (LLD) in 2024, and if needed, the implementation of LUCA in 2025, with the ultimate goal of obtaining RSPO certification in 2026. Furthermore, Requests for Proposals (RFP) have been issued for all assets in Sarawak. The disposal process has been initiated and is currently awaiting a potential buyer. <u>Loagan Bunut Business Unit 2024 -2026</u> The company plans to defer the certification for Kanowit Tinjar until 2026. This decision is to allow the completion of Land Liability Disclosure (LLD) in 2024, and if needed, the implementation of LUCA in 2025, with the ultimate goal of obtaining RSPO certification in 2026. Furthermore, Requests for Proposals (RFP) have been issued for all assets in Sarawak. The disposal process has been initiated and is currently awaiting a potential buyer. Sighted the submission of “RSPO TBP Revision Template to RSPO and it has been approved by RSPO on 18/1/2024.

	(b)	Progress towards this plan shall be verified and reported on in subsequent annual surveillance audits by the CB. Where the CB conducting the surveillance audit is different from the CB which first accepted the time-bound plan, the later CB shall accept the appropriateness of the time-bound plan at the moment of first involvement and shall only check continued appropriateness;	Yes	There are twelve (12) 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. Lepan Kabu / Sugut / Loagan Bunut / Pertama / Kanowit and Tawai, the Sustainability Section team has conducted the periodic internal audit accordingly.
	(c)	Any revision to the time-bound plan or to the circumstances of the company shall cause the time-bound plan to be reviewed by the CB. Changes to the time-bound plan are permitted only where the organization can demonstrate to the CB that they are justified. The requirements will also apply to any newly acquired subsidiary from the moment that the company is legally registered with the local notary or chamber of commerce (or equivalent);	Yes	There was revision of the time-bound plan being updated on 18/01/2024. Details as per attachment 6. This is due 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 2023 to 2024 and 2026. The RSPO Time Bound Plan Revision Template was submitted to RSPO secretariat approved on date 18/01/2024. The new TBP revision was endorsed by RSPO.
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 7.3. Any new plantings since 1st January 2010 shall comply with the RSPO New Planting Procedure (NPP). For each new planting development,	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.

		compliance with the NPP shall be verified by an RSPO accredited CB;		
	(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	It is confirmed that land conflict was resolved through FPIC processes which facilitates compliance with requirement of RSPO, accordance to: • 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. 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. There was also Series of External Audit through RSPO Certification on their uncertified unit being made: a) Teluk Sengat Estate (19-22/11/2021) b) Lapan Kabu Estate (21-22/10/2021) c) Rimba Nilai (Sugut) CU (10-15/03/2022) d) Tawai CU (14-18/06/2021) e) Loagan Bunut & Kanowit CU (11-15/11/2021) The audit was conducted against RSPO P&C Requirements. and RSPO Partial Certification Requirements.
	(c)	Labour disputes, if any, are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2;	Yes	Series of Internal Audit and External Audit (RSPO Certification) on their uncertified unit was conducted as reported above. a) The audit was conducted against RSPO P&C Requirements. b) There was no case of labour dispute reported in the internal audit report. The management also has established grievances, compliant, 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 complaint or grievance, including related to gender issues.

			The management had taken prudent action by conduct engagement and recommended action plans to: 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. Trained staff and create awareness among stakeholder on the Procedures (RSPO UBU Internal Assessment)
(d)	Legal non-compliance, if any, is being addressed through measures consistent with the requirements of RSPO P&C criterion 2.1;	Yes	Series of Internal Audit and External Audit (RSPO Certification) on their uncertified unit was conducted as reported above. a) The audit was conducted against RSPO P&C Requirements. b) Several issues of legal non-compliance reported in the internal audit report such as lapses in scheduled waste management and it's being solved progressively. 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. 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.
(e)	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, with no other supporting documentation, shall not be acceptable. Verification of compliance shall be based on the following approach:	Yes	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. a) Sighted the series of Internal Audit and External Audit (RSPO Certification) on their uncertified unit as conducted and reported accordingly. The audit was conducted against RSPO P&C Requirements. b) Evidence of audit attendance list, audit checklist & report were made available to auditor as the supporting evidence. c) Verification through www.globalforestwatch.com, GOOGLE maps data, estates maps and through HCV assessment report, and planting profile there was no new planting and no new development of area was observed. d) With this, it can be concluded that the positive assurance made was justified.

		• A positive assurance statement is made, based upon self-assessment (i.e. internal audit) by organization. This would require evidence of the self-assessment against each requirement;		
		• Targeted stakeholder consultation, including consultation with the relevant NGO's will be carried out by the audit team.		
		• Desktop study e.g. web check on relevant complaints		
		• If necessary, the audit team may decide on further stakeholder consultation or field inspection, assessing the risk of any non-compliance with the requirements.		
	(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 still on track and follow the requirement of uncertified requirement units, Further information can be obtained from Boustead ACOP. The details of the Time Bound Plan described as per attachment 5. 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 follow 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 5. 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.

5.6.6 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. 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. 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.		No additional indicators *<u>AUDITORS' GUIDE:</u>* *1. Identify (and document) the identification of the previous users and owners of the land;* *2. Identify (i.e., locate a written copy of) the agreements/promises made at the time of the relevant land transfers and/or land use agreements;* *3. Determine whether the previous users/owners can now be contacted, and do so, as applicable;* *4. Interview the previous owners/users to assess whether the land transfer and land use agreements were entered into with their free, prior, informed consent;* *5. Evaluate whether there is ongoing compliance with the agreements (e.g., if promises were made at the original transfer date, to transfer developed land back to communities at a later date, were these promises kept in full?);* *6. Identify and follow up any disputes.*	Yes	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Boustead Eldred Bekoh since 1960. The audit team had confirmed that there were no land issues related to previous owners. From the interviews, with the Ketua Kanmpung Orang Asli it can be concluded that there was no evidence of any land dispute at Eldred Bekoh CU

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
6.2.4 (C)	DA 01 2024 Major	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. Finding: Insufficient evidence that CU provide adequate housing and facilities according to Workers' Minimum Standards of Housing and Amenities Act 1990. Objective evidence: Based on a site inspection at the workers' linesite, several findings were noted: 6) Broken roofing and walls in the housing, which could lead to unsafe conditions. (Both estates) 7) Unsatisfactory appearance of the housing painting (not painted for more than 10 years). (both estates) 8) Broken concrete monsoon drains and perimeter drains, the drains condition full of grass, causing improper water flow and blockages, resulting in a foul smell. (both estates) 9) No replacement was noted for the broken window (Tingkap Nako). (both estates) 10) Interviewed with sample employees informed that during dry season shortage of potable water been supplied to linesite. (Bekoh Estate) Furthermore, during a site inspection at the Creche at Eldred Estate, it was observed that play equipment was not provided. Additionally, the housing painting had an unsatisfactory appearance. Moreover, broken roofing was noted, which has led to the formation of bird nests in the area.	The root cause: 1. Housing repair program has not yet been established at the time of audit. 2. Repainting program has not yet been established at the time of audit. 3. Existing housing inspection checklist was not comprehensive, i.e., did not have a criterion to check the conditions of monsoon drains and perimeter drains. 4. Broken window replacements were only carried out upon request. At the time of the audit, no requests had been made for broken window replacements. Therefore, there is currently no stock of windows readily available for replacement. 5. Bekoh Estate was the end point receiving water from Syarikat Air Johor (SAJ). Low pressure of water causes low volume of water received especially during dry season. 6. The estate management was not well aware of the requirement to provide play equipment at the estate creche. Creche repair program and repainting program was done together with housing repair and repainting program, however, the program has not yet been established. Corrective action: 1. Develop a long-term repair program to ensure all broken roofing and walls	Root cause identified are found appropriate. Verification on 5 years plan on housing improvement programmes sighted. Photo of in progress repair work by estate shown commitment by the estate management improve accepted. The management also improvise housing inspection checklist which found comprehensive cover all the findings and the management well brief the PIC on the new checklist sighted date 5/6/2024. Briefing on grievance mechanism also sighted conducted on 13/5/2023 and 28/3/2024. Estate also provide additional water tank as storage during dry season which been install at housing area as per photo evidence. Hence correction and corrective action are adequate to **close** this NCR.

			are repaired. 2. Develop a long-term repainting program to ensure the housing area is satisfactory appearance. 3. Revise existing housing inspection checklist by including criteria to check the conditions of monsoon drains and perimeter drains. 4. Include a criterion to check the window conditions in the housing inspection checklist. Conduct briefing on complaint and grievance procedure, emphasizing complaint on broken window replacement, to all workers to facilitate the process of identification and replacement of broken window. 5. Purchase additional water tank storage to cater the usage during dry season. 6. Include a criterion to check the roof and wall painting conditions in the workplace inspection checklist for creche. Conduct briefing on complaint and grievance procedure, emphasizing complaint on broken window replacement, to creche ayah to facilitate the process of identification and replacement of creche damages, if any.	
3.4.3 (C)	MZK 01 2024 Major	Requirement: The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way. Finding: The Social Management Plan was not implemented to mitigate the negative impacts and promote the positive ones. Objective evidence: After reviewing the stakeholder meeting records and the SIA Management Plan, it was found that the management of Eldred Estate did not invite or update the plan with the participation of Kampung Orang Asli Lenek to mitigate the negative impacts and promote the positive issue.	Root cause: Kampung Orang Asli Lenek located farther from the Eldred Estate. Furthermore, there is no direct business relationship between Eldred Estate and Kampung Orang Asli Lenek. Additionally, the management of Eldred Estate was unaware that Kampung Orang Asli Lenek should be included in the stakeholders list as indicated by the HCV assessment report.	Root cause identified are appropriate. The management had conducted meeting with Tok Batin Kg Org Asli Lenek on 31/5/2024 and meeting minutes sighted and no negative issue highlighted. To prevent recurrence, the estate management also updated Kg Asli Lenek inside their stakeholder list updated on 1/4/2024. Hence this NCR adequately closed.

			Corrective Action: To include the Kampung Orang Asli Lenek in the stakeholder list and invite them to stakeholder meeting to get their input or feedback. Next, update the SIA Management Plan as per latest feedback from them, where necessary.	
6.7.3 (C)	RMN 01 Major	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. Finding: Sanitation facilities are not fully utilized by spray workers. Objective evidence: Site visit at chemical premix area at Bekoh Estate, sanitation facility is available. However, only 1 washroom are available which not adequate to address male and female sprayers. Estate also did not provide appropriate container/cabinet to storage their personal clothing. Interviewed with sample sprayer at 2023A, workers informed that post spraying activity, they wash and shower at line site.	The root cause: 1. Previously, all sprayers are male only. The current female sprayers were newly employed in February 2024. The sanitation facilities were designed without taking into consideration the requirement to have separate washroom for male and female sprayers. 2. Estate management was not well verse with the requirement of storage facilities for sprayers. 3. Lack of awareness among sprayers regarding chemical handling procedure. Corrective action: 1. Consult with the Sustainability & Safety Department (SSD) prior to the development of estate facilities i.e., store, creche, clinic, etc. to ensure compliance to applicable sustainability certification i.e., RSPO P&C. 2. Request training from SSD on the specification of storage facilities for sprayers. 3. Schedule chemical handling procedure training at least twice a year.	Root cause identified accepted. Sighted the estate management in the midst constructing new toilet and evidence proof of raw material requisition and photo in progress work. Briefing to the sprayers also conducted on 7/5/2024 by the PIC. Hence this **NCR closed.**
7.3.3	RMN 02	Requirement: 7.3.3 The unit of certification does not use open fire for waste disposal.	Root cause: Housing inspection checklist was not	Root cause identified accepted. Estate management had issued

	Minor	Finding: Traces of open burning spotted for waste disposal. bjective evidence: Site visit at line site area in Bekoh Estate, sighted traces of open burning spotted.	comprehensive, i.e., did not have a criterion to check if any traces of burning present. Aside from that, there was lack of awareness among workers regarding proper waste management and zero burning. Corrective Action: Revise housing inspection checklist by including a criterion to check if any traces of burning are present. Next, conduct training to PIC for housing inspection to ensure he/she is understanding on the revised housing inspection checklist. In addition, conduct awareness training regarding proper waste management and zero burning, at least twice in a year.	Memo Larangan terbuka dated 1/5/2024 as communication reminder to all employees. Training schedule also integrated with open burning awareness training as refresher to all employees. This NCR still open and will be verify in next audit.

ATTACHMENT 5 – Timebound Plan
Received 18/01/2024

TIME BOUND PLAN

RSPO Member Details

Name of RSPO Member	Boustead Plantations Berhad
RSPO Membership Number	1-0012-04-000-00
Date of Joining RSPO Membership	11/10/2004

Contact Information

Name of Contact Person	Azmariah Muhamed / Mitah Limpu
Email Address	azmariah@bplant.com.my / mitah@bplant.com.my

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	Certified	Yes	2024	The company aims to certify Lepan Kabu by 2023. However, the appointment process for the certification body (CB), which began in October 2023, concluded only in December 2023. The initial certification audit is already done and Lepan Kabu CU Has been certified by Intertek in May 2024
Eldred Bekoh	Malaysia	Eldred	K/B No 102 86500 Bekok, Segamat, Johor.	Not Certified	Yes	2024	The company aims to certify Eldred Bekoh by 2023. However, the ongoing appointment process for the certification body (CB), initiated in October 2023, is still pending completion.

Eldred Bekoh	Malaysia	Bekoh	K/B 505 Bekoh Estate 84900 Tangkak Johor	Not Certified	Yes	2024	The company aims to certify Eldred Bekoh by 2023. However, the ongoing appointment process for the certification body (CB), initiated in October 2023, is still pending completion.
Rimba Nilai Business Unit	Malaysia	Rimba Nilai Palm Oil Mill	90100 Sugut, Sabah.	Not Certified	Yes	2026	The company plans to certify the certification unit in 2023, however the Land Liability Disclosure (LLD) studies discovered potential noncompliance at the certification unit. As a result, a Land Use Change Assessment (LUCA) is required to confirm the violation. The Company planned to carry out LUCA in 2024. The company is in the midst of engaging an ALS-certified consultant to undertake LUCA. Taking into consideration the time required to finish LUCA, the Concept Note is expected to be issued in 2025. As a result, the Company's goal to certify with the RSPO was shifted from 2023 to 2026.
Rimba Nilai Business Unit	Malaysia	Sungai Sungai 1	90100 Sugut, Sabah.	Not Certified	Yes	2026	The company plans to certify the certification unit in 2023, however the Land Liability Disclosure (LLD) studies discovered potential noncompliance at the certification unit. As a result, a Land Use Change Assessment (LUCA) is required to confirm the violation. The Company planned to carry out LUCA in 2024. The company is in the midst of engaging an ALS-certified consultant to undertake LUCA. Taking into consideration the time required to finish LUCA, the Concept Note is expected to be issued in 2025. As a result, the Company's goal to certify with the RSPO was shifted from 2023 to 2026.
Rimba Nilai Business Unit	Malaysia	Sungai Sungai 2	90100 Sugut, Sabah.	Not Certified	Yes	2026	The company plans to certify the certification unit in 2023, however the Land Liability Disclosure (LLD) studies discovered potential noncompliance at the certification unit. As a result, a Land Use Change Assessment (LUCA) is required to confirm the violation. The Company planned to carry out LUCA in 2024. The company is in the midst of engaging an ALS-certified consultant to undertake LUCA. Taking into consideration the time required to finish LUCA, the Concept Note is expected to be issued in 2025. As a result, the Company's goal to certify with the RSPO was shifted from 2023 to 2026.

Rimba Nilai Business Unit	Malaysia	Sungai Sungai 3	90100 Sugut, Sabah.	Not Certified	Yes	2026	The company plans to certify the certification unit in 2023, however the Land Liability Disclosure (LLD) studies discovered potential noncompliance at the certification unit. As a result, a Land Use Change Assessment (LUCA) is required to confirm the violation. The Company planned to carry out LUCA in 2024. The company is in the midst of engaging an ALS-certified consultant to undertake LUCA. Taking into consideration the time required to finish LUCA, the Concept Note is expected to be issued in 2025. As a result, the Company's goal to certify with the RSPO was shifted from 2023 to 2026.
Rimba Nilai Business Unit	Malaysia	Lembah Paitan	90100 Sugut, Sabah.	Not Certified	Yes	2026	The company plans to certify the certification unit in 2023, however the Land Liability Disclosure (LLD) studies discovered potential noncompliance at the certification unit. As a result, a Land Use Change Assessment (LUCA) is required to confirm the violation. The Company planned to carry out LUCA in 2024. The company is in the midst of engaging an ALS-certified consultant to undertake LUCA. Taking into consideration the time required to finish LUCA, the Concept Note is expected to be issued in 2025. As a result, the Company's goal to certify with the RSPO was shifted from 2023 to 2026.
Rimba Nilai Business Unit	Malaysia	Kawananan	90100 Sugut, Sabah.	Not Certified	Yes	2026	The company plans to certify the certification unit in 2023, however the Land Liability Disclosure (LLD) studies discovered potential noncompliance at the certification unit. As a result, a Land Use Change Assessment (LUCA) is required to confirm the violation. The Company planned to carry out LUCA in 2024. The company is in the midst of engaging an ALS-certified consultant to undertake LUCA. Taking into consideration the time required to finish LUCA, the Concept Note is expected to be issued in 2025. As a result, the Company's goal to certify with the RSPO was shifted from 2023 to 2026.
Tawai	Malaysia	Tawai Palm Oil Mill	KM 75, Telupid-Beluran Road, Locked Bag No.69, 89100, Telupid, Sabah.	Not Certified	Yes	2026	The certification unit is projected to be certified by 2024. However, the existing HCV report does not meet the RSPO P&C standard because it was prepared by a non-ALS-accredited consultant. As a result, the Company plans to re-conduct the HCV and SIA in order to meet the RSPO P&C requirement. The HCV and SIA were scheduled to take place in 2024. Following that, Land Liability Disclosure (LLD) to be conducted in 2024 as well. If there is a potential of noncompliance, LUCA will be undertaken in 2025. Finally, the RSPO initial certification is scheduled for 2026.
Tawai	Malaysia	Tawai 1	KM 75, Telupid-Beluran Road, Locked Bag No.69, 89100, Telupid, Sabah.	Not Certified	Yes	2026	The certification unit is projected to be certified by 2024. However, the existing HCV report does not meet the RSPO P&C standard because it was prepared by a non-ALS-accredited consultant. As a result, the Company plans to re-conduct the HCV and SIA in order to meet the RSPO P&C requirement. The HCV and SIA were scheduled to take place in 2024. Following that, Land Liability Disclosure (LLD) to be conducted in 2024 as well. If there is a potential of noncompliance, LUCA will be undertaken in

							2025. Finally, the RSPO initial certification is scheduled for 2026.
Tawai	Malaysia	Tawai 2	KM 75, Telupid-Beluran Road, Locked Bag No.69, 89100, Telupid, Sabah.	Not Certified	Yes	2026	The certification unit is projected to be certified by 2024. However, the existing HCV report does not meet the RSPO P&C standard because it was prepared by a non-ALS-accredited consultant. As a result, the Company plans to re-conduct the HCV and SIA in order to meet the RSPO P&C requirement. The HCV and SIA were scheduled to take place in 2024. Following that, Land Liability Disclosure (LLD) to be conducted in 2024 as well. If there is a potential of noncompliance, LUCA will be undertaken in 2025. Finally, the RSPO initial certification is scheduled for 2026.
Tawai	Malaysia	Pertama	KM 113, Jalan Telupid – Sandakan 89300 Telupid, Sabah.	Not Certified	Yes	2026	The certification unit is projected to be certified by 2024. However, the existing HCV report does not meet the RSPO P&C standard because it was prepared by a non-ALS-accredited consultant. As a result, the Company plans to re-conduct the HCV and SIA in order to meet the RSPO P&C requirement. The HCV and SIA were scheduled to take place in 2024. Following that, Land Liability Disclosure (LLD) to be conducted in 2024 as well. If there is a potential of noncompliance, LUCA will be undertaken in 2025. Finally, the RSPO initial certification is scheduled for 2026.
Tawai	Malaysia	Sapa Payau	KM 108, Jln. Telupid – Sandakan 89320 Telupid, Sabah.	Not Certified	Yes	2026	The certification unit is projected to be certified by 2024. However, the existing HCV report does not meet the RSPO P&C standard because it was prepared by a non-ALS-accredited consultant. As a result, the Company plans to re-conduct the HCV and SIA in order to meet the RSPO P&C requirement. The HCV and SIA were scheduled to take place in 2024. Following that, Land Liability Disclosure (LLD) to be conducted in 2024 as well. If there is a potential of noncompliance, LUCA will be undertaken in 2025. Finally, the RSPO initial certification is scheduled for 2026.
Tawai	Malaysia	Ruku Ruku	Km108, Jln. Telupid – Sandakan 89320 Telupid, Sabah.	Not Certified	Yes	2026	The certification unit is projected to be certified by 2024. However, the existing HCV report does not meet the RSPO P&C standard because it was prepared by a non-ALS-accredited consultant. As a result, the Company plans to re-conduct the HCV and SIA in order to meet the RSPO P&C requirement. The HCV and SIA were scheduled to take place in 2024. Following that, Land Liability Disclosure (LLD) to be conducted in 2024 as well. If there is a potential of noncompliance, LUCA will be undertaken in 2025. Finally, the RSPO initial certification is scheduled for 2026.
Tawai	Malaysia	Lokan	89320 Telupid, Sabah.	Not Certified	Yes	2026	The certification unit is projected to be certified by 2024. However, the existing HCV report does not meet the RSPO P&C standard because it was prepared by a non-ALS-accredited consultant. As a result, the Company plans to re-conduct the HCV and SIA in order to meet the RSPO P&C requirement. The HCV and SIA were scheduled to take place in 2024.

							Following that, Land Liability Disclosure (LLD) to be conducted in 2024 as well. If there is a potential of noncompliance, LUCA will be undertaken in 2025. Finally, the RSPO initial certification is scheduled for 2026.
Tawai	Malaysia	Lokan Baru	89320 Telupid, Sabah.	Not Certified	Yes	2026	The certification unit is projected to be certified by 2024. However, the existing HCV report does not meet the RSPO P&C standard because it was prepared by a non-ALS-accredited consultant. As a result, the Company plans to re-conduct the HCV and SIA in order to meet the RSPO P&C requirement. The HCV and SIA were scheduled to take place in 2024. Following that, Land Liability Disclosure (LLD) to be conducted in 2024 as well. If there is a potential of noncompliance, LUCA will be undertaken in 2025. Finally, the RSPO initial certification is scheduled for 2026.

ATTACHMENT 6 – Stakeholder listing (Stage 2/~~Recertification~~ only)

Eldred Estate

OTHER INTERESTED PARTIES (Gov Agencies,School,Hospital & etc)			
1	Jabatan Alam Sekitar Negeri Johor	Pengarah,No.46 Jalan Pertama 1,Taman Tampoi Indah 2,81200 Skudai,Johor	07-5500522
2	Sekolah Menengah Kebangsaan Bekok	Guru Besar,Jalan Bahru,Kampung Bekok,86500,Bekok,Johor	07-9221252
3	Pejabat Tanah Labis	Penolong Pentadbir Tanah Daerah Pejabat Tanah dan Derah Labis 85300,Segamat,Johor	07-9251771
4	Balai Polis Bekok	Jalan Pejabat Pos, Kampung Bekok,86500 Bekok,Johor	07-9221222
5	Balai Bomba Labis	Ketua Balai,Labis Fire and Reschue Station,85300 Labis,Johor	07-9254444
6	Kilang Sawit Maokil	The Mill Manager Kilang Sawit Maokil,Peti Surat 14,85300 labis,Johor	07-9347832
7	Syarikat Air Johor	SAJ Ranhill Sdn Bhd,Jalan Garuda,Larkin.80350 Johor Bahru,Johor	07-2244040
8	Jabatan Imgresen Negeri Johor	Tingkat 1-3 dan 8-14 Blok 1,Kompleks Kementerian Dalam Negeri	07-2338400
9	Jabatan Tenaga Kerja	No.856, Jalan Gudang Ubat,85000 Segamat,Johor	07-9311414
10	JKKP Johor	Jabatan Keselamatan Dan Kesihatan Pekerjaan Johor	07 2214121
11	Majlis Derah Labis	Majlis Daerah Labis,85300 Labis,Johor	07 9251781
12	Jabatan Perhilitan	Jabatan Perlilitan Daerah Segamat Jalan Dato'Wan Idris,Kampung Gubah 85000 Segama, Johor	07-9311214
LOCAL COMMUNITY			
1	Kampung Pancha Jaya	Kampung Pancha Jaya,86500 Bekok,Johor	019-5649474
3	Kampung Melayu Baru	Kampung Melayu Baru,86500 Bekok,Johor	019-3808938
SUPPLIERS/CONTRACTORS (TOOLS&MACHINERIES)			
1	SWS Auto Part Services Sdn Bhd	26-27,Industrial Area,26700 Muadzam Shah,Pahang	09-4522888
2	CS Tyre & Battery Sdn Bhd	BMS BU01-BU02,Industrial Area,26700 Muadzam Shah,Pahang	09-4525111/4525333
3	M/S TCIM Sdn Bhd	Lot 9,Jalan Delima 1/1,Taman Industri Teknologi Subang,40000 Shah Alam Selangor	03-56364786
4	Sime Kubota Sdn Bhd	No.1,Jalan Puchong,Taman Perindustrian Puchong Utama,47100 Selangor	03-80688558
5	Lian Huat Tyres Sdn Bhd	No.1,Jalan Perindustrian Chaah,85400 Chaah,Johor	07-9261999 / 9261888
6	Sang Hing Motor	C-42 Jalan MCA,86500 Bekok,Johor	07-9221257
7	M/S Mytech Computer Centres	3-2 Jalan Young Peng,85300 Labis,Johor	016-2057757
8	Chop Heng Kee	B55-A,Jalan Sultan,86500 Bekok,Segamat,Johor	07-9221228
9	Min Ho Advertising	6,Taman Soon Cheong,85300 Labis,Johor	07-9251053

CONTRACTORS			
1	En.Sivaprasanth A/l Ananthan	Contractor	Brothers Plantation Entreprise
2	En.Mohd Zuhairi Bin Mohammad Sabri	Contractor	Dynamic Fairview
3	Laurence	Contractor	Ljaa Enterprise
4	Yeoh Ah Ong	Contractor	Distinction One Sdn Bhd
5	En.Mohd Fadzil Bin Musri	Contractor	Perniagaan Yusuf Musri

SUPPLIERS/CONTRACTORS (CHEMICAL)			
1	G-Planter	No.11A,Jalan Mahsuri,Kawasan Perindustrian Kluang 1,86000 Kluang,Johor	07-7878488
2	Koperasi Ladang Berhad	2-5-14,Prima Peninsula,Jalan Setiawangsa 11,Taman Setiawangsa,54200 Kuala Lumpur	03-42566299
3	Heng Agroscience Sdn Bhd	Lot 4210,Batu 2,Jalan Segamat,85300 Labis,Johor,Malaysia	07-9256961

SUPPLIERS/CONTRACTORS (FERTILIZER)			
1	Baja Niaga Sdn Bhd	Phileo Damansara I, 912, Jalan 16/11, Pusat Perdagangan Phileo Damansara, 46350 Petaling Jaya	03-76668900
2	Osihar Agriculture Sdn Bhd	Plot 4, Hala Rapat Baru 19B, Kawasan Perindustrian Ringan, Kampung Gunung Rapat, 31350 Ipoh, Perak	05-3188080
3	Diversatech Fertilizer Sdn Bhd	Plaza Paragon Point, A-01-03, Jalan Medan PB5, Seksyen 9, 43650 Bandar Baru Bangi, Selangor	03-89261664
4	Sinergi Perdana Marketing Sdn Bhd	Lot 14, Lebuh, Jalan Sultan Mohamed 1, Kawasan Perindustrian Bandar Sultan Suleiman, 42000 Port Klang, Selangor	03-31790858
5	Union Harvest Sdn Bhd	4th Floor, Block A, Menara PKNS-PJ, 17, Jalan Yong Shook Lin, Pjs 7, 46050 Petaling Jaya, Selangor	03-79572122
6	Behn Meyer Agriate (M) Sdn Bhd	Lot. 118, Jalan Baja, Kawasan Perindustrian Lembaga, Pelabuhan Johor Pasir Gudang, 81700 Pasir Gudang, Johor	03-80263471
7	HIF Tech Marketing Sdn Bhd	Jalan Hospital, Bandar Kota Bharu, 15200 Kota Bharu, Kelantan	03-55258092
8	Dolomite Kangar Manufacturing Sdn Bhd	02450 Kangar, Perlis	04-9242361
9	Hap Seng Fertilizer Sdn Bhd	4TH FLOOR, MENARA HAP SENG, Jalan P. Ramlee, Kuala Lumpur, 50250 Kuala Lumpur, WILAYAH PERSEKUTUAN	03-21725619

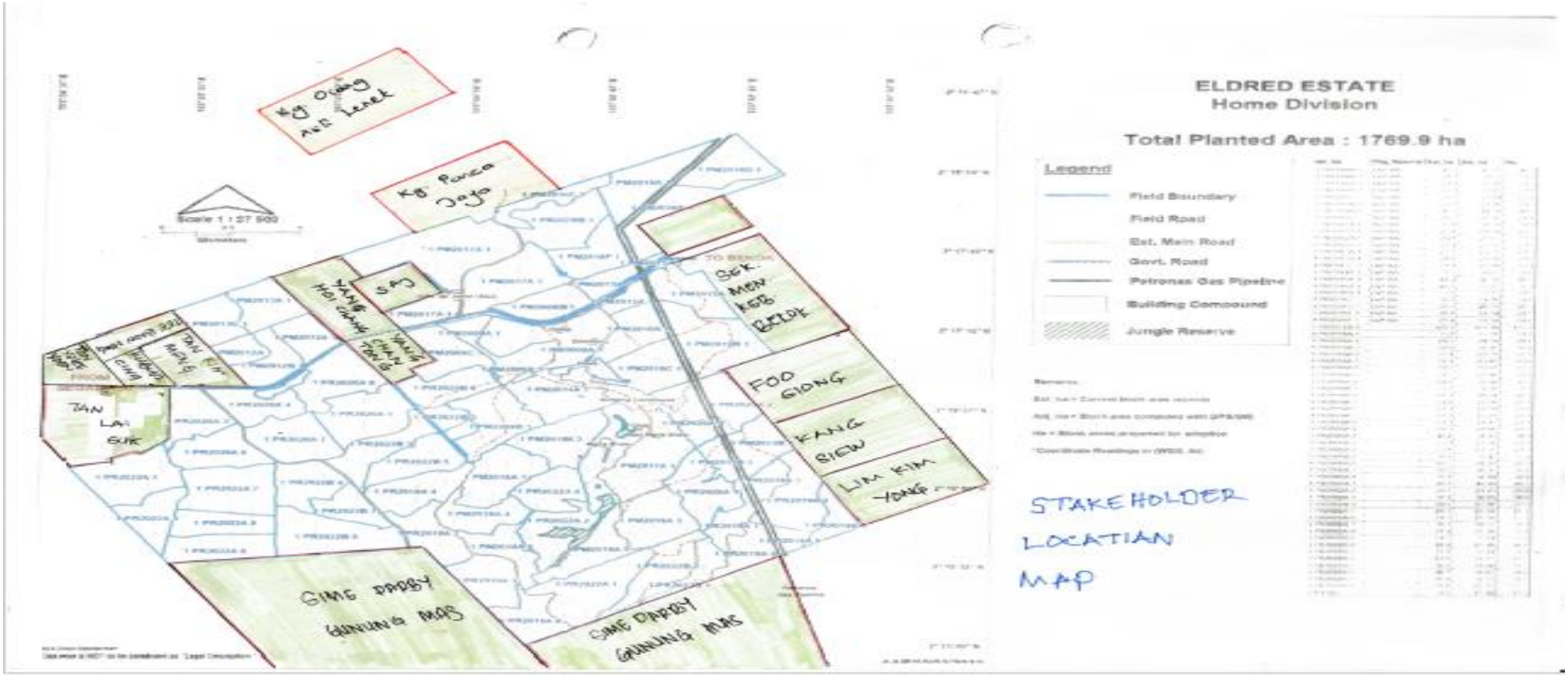
Bekoh Estate

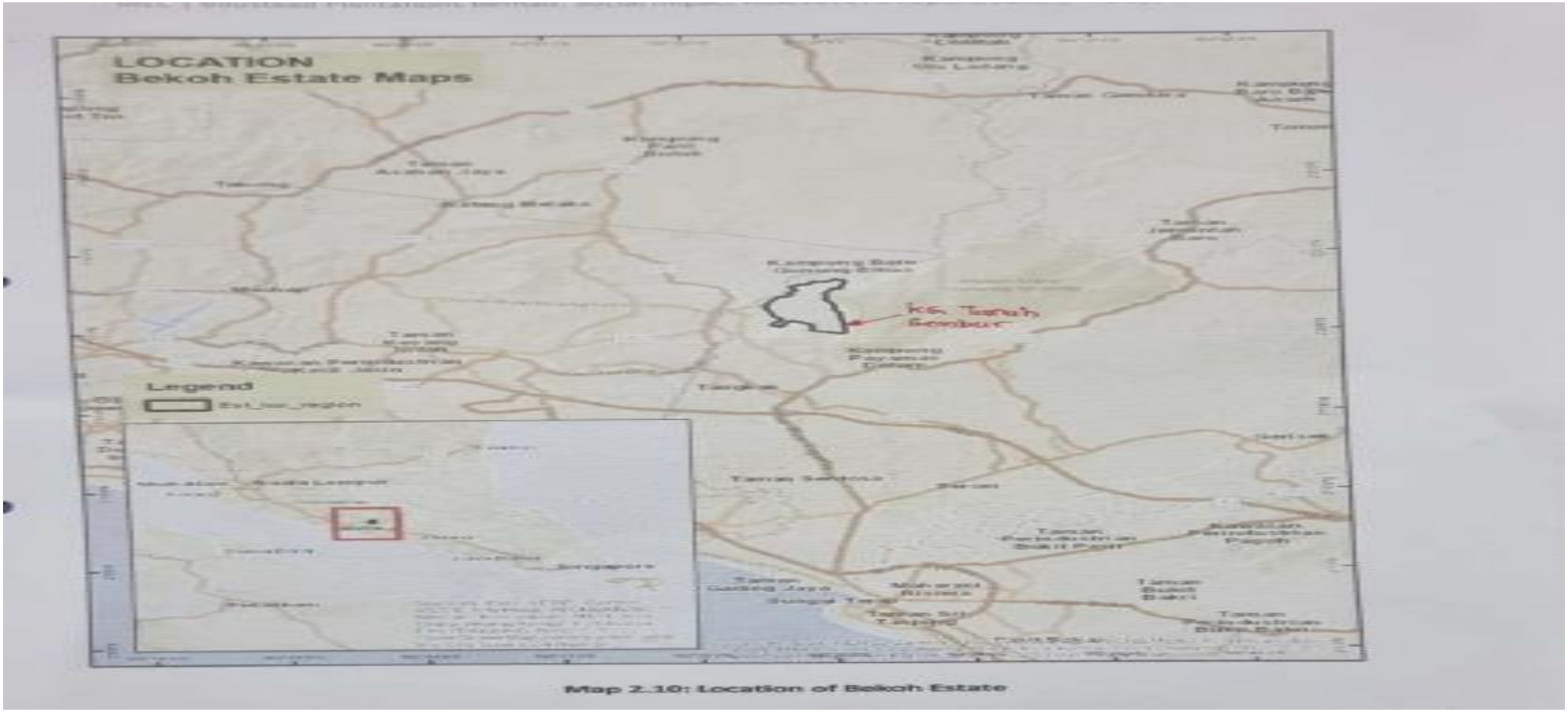
No	Internal Stakeholder		Phone No.
	Name/ Company	Designation	
A	Administrative Staff		
1	En. Zulkifli bin Mat Katib	Manager	-
2	En. Muhammad Azlim Bin Mohd Yusof	Assistant Manager	013-7988962
3	En Adam Aiman Bin Darus	Assistant Manager	019-7523570
B	Excecutive Staff		
1	Zaibidin Bin Mohd Dom	Field Supervisor	019-9140478
2	Muhammad Saifudin Bin Krismanto	Field Supervisor	016-5853141
3	Rahini a/p Ramalingam	Chief Clerk	06-5236930
4	Saraswathi a/p Veleyedam	General Clerk	016-6468154
5	Norazelah Binti Ahmad	Weighbridge Clerk	013-3448609
C	Contractor		
1	Kaliappan s/o Arjunan (Sri Yogaletchumi Enterprise)	Contractor	012-6781125
2	Brother Plantations Enterprise	Contractor	019-7110350
3	Ideal Link Enterprise	Contractor	019-5906789
4	Razali Salleh	Penasihat Keselamatan MPOA	019-3595776

No	Name	Person In Charge	Contact Number	Address
1	Klinik Asia Tangkak Sdn Bhd	Dr Mahendran A/L Gunaselan	06-9790136	Klinik Asia Tangkak Sdn Bhd, Kampung Padang Lalang, 84900 Tangkak, Johor.
2	Sim Hua Hin Motor (Tangkak) Sdn Bhd	Mr Richard	013-7288405	LC 179, Jalan Muar, 84900 Tangkak, Johor
3	Swa Auto Part Services Sdn Bhd	Mr Jamil	011-29236233	BMS 26-27, Industrial Area, 26700, Muadzam Shah, Pahang.
4	Hup Thye Hardware Sdn Bhd	Mr. Lim	019-6363415	421 D, Taman Peringgit Jaya, 75400, Melaka

5	Alpro Pharmacy Sdn Bhd	Cik Nurul Hazwani	012-5356912	No. 22, Jalan Solok, 84900, Tangkak, Johor
6	Kedai Buku You Liang	Ms Lee Boon Kwang	016-3468161	LC 161, Jalan Sialang, 84900 Tangkak, Johor
7	One Alpha Electrical Services Sdn Bhd	Mr Mohd Iskandar	014-9853531	16A & 18A, Jalan Kupang 2, 80200, Skudai, Johor
8	Paradigm Technology & Services	Mr Puvan	012-3763255	No 28-1, Tingkat 1, Jalan Makyong 5C, Bandar Bukit Raja, 41050, Klang Selangor
9	Wakil Kampung Asli Tanah Gembur	Mr Jengkeng Kangkeng	013-6642439	Kampung Orang Asli, Tanah Gembor, 84900, Tangkak, Johor
10	Wakil Kampung Bekoh	Mr Zamri Bin Sapri	019-4290162	Kampung Bekoh, 84900, Tangkak, Johor
11	Balai Bomba Dan Penyelamat Tangkak	Mrs Rafeah	010-7073801	Jalan Ah Jin, Kampung Padang Lalang, 84900 Tangkak, Johor
12	Pejabat Ranjar Hutan Tangkak	Mr Husin Bin Adam	07-9312141	1978, Jalan Muar, 84900 Tangkak, Johor
13	Pejabat Tanah Tangkak	Mr. Mohd Khairul Bin Misnan	012-7227553	Jalan Dataran 1, Taman Sentosa, 84900 Tangkak, Johor
14	SAJ Ranhill @ Tangkak	Mr. Azri	019-7763282	17, Jln Anjung Emas, Pusat Perniagaan Anjung Emas, 84900 Tangkak, Johor
15	Klinik Desa Kampung Bekoh	Mrs Nor Syahidah Binti Said	014-6479704	Kampung Bekoh, 84900, Tangkak, Johor
16	Guru Besar Sekolah Jenis Kebangsaan Tamil Ladang Bekoh	Mrs. Prema	016-6609422	Ladang Bekoh, Peti Surat 7, 84900, Tangkak, Johor
17	Guru Besar Sekolah Kebangsaan Bekoh	Mr Zubir Bin Mohamed	012-7456514	JKR 1689, Jalan Kg Bekoh, Kampung Bekoh, 84900 Tangkak, Johor
18	Balai Polis Tangkak	Mrs ASP Nazatul Azlina Binti Taib	06-9781222	Ibu Pejabat Polis Daerah Tangkak, Jalan Paya Mas, 84900 Tangkak, Muar, Johor
19	Pondok Polis Belading	Mr L/K Muhd Arasy B. Abd Ghani	014-3456922	Kampung Bekoh, 84900, Tangkak, Johor

Attachment 7
Map Kampung Orang Asli





Map 2.10: Location of Bekoh Estate