	SIRIM QAS INTERNATIONAL SDN. BHD. Building 4, SIRIM Complex, No. 1 ,Persiaran Dato' Menteri, Section 2, 40700 Shah Alam, Selangor, Malaysia.	**File Ref. : EB02930002**
	RSPO PUBLIC SUMMARY REPORT	

CLIENT : BOUSTEAD RIMBA NILAI SDN BHD – SEGAMAHA CU

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	
SEGAMAHA CU	Segamaha Palm Oil Mill	05^0 12.63' N	117^0 48.63' E	KKS Segamaha, Lot CL 115343336, 91114, Lahad Datu, Sabah, Malaysia
	Bukit Segamaha Estate	05^0 12.55' N	117^0 45.57' E	Ladang Bukit Segamaha, KM 50.5, Jalan Lahad Datu-Sandakan, Kampung Paris 2, 91114, Lahad Datu, Sabah, Malaysia
	Sungai Segamaha Estate	05^0 12.18' N	117^0 48.50' E	Ladang Sungai Segamaha, KM 50.5, Jalan Lahad Datu-Sandakan Off Road 30 KM, Kampung Paris 2, 91114, Lahad Datu, Sabah, Malaysia
	G&G Estate	05^0 9.90' N	117^0 46.65' E	Ladang G&G, KM 50.5, Jalan Lahad Datu-Sandakan, Off Road 40 KM, Kampung Paris 2, 91114, Lahad Datu, Sabah, Malaysia
	Tabung Tentera Estate	05^0 9.80' N	117^0 46.75' E	Ladang Tabung Tentera Sabah, KM 50.5 Jalan Lahad Datu-Sandakan Off 16km, Kampung Paris 2, 91114, Lahad Datu, Sabah.

MAP : See Attachment 1

AUDIT DATE : 22-26/4/2024 **DURATION : 19 auditor days**

TYPE OF AUDIT : ☐ **Annual Surveillance Audit No.** ■ **Recertification Audit**

STANDARD : MYNI 2019 FOR RSPO PRINCIPLE & CRITERIA 2018

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

VALIDITY OF RSPO CERTIFICATE : 28/05/2019 to 27/05/2024

The following attachments form part of this report:

Non-conformity Report(s) ■ List of additional site(s) ☐

Report by Audit Team Leader		**Acknowledgement by Client's Representative**	
Name :	**Rohazimi Mat Nawi**	Name :	Mitah Binti Limpu
Signature :		Signature :	
Date :	**25/7/2024**	Date :	20/8/2024

SUMMARY OF AUDITS

Recertification audit					
On-site audit date	:	22-26/4/2024		No. of auditor days :	19 auditor days
Audit team	:	Rohazimi Mat Nawi (LA),Mohd Zulfakar Kamaruzaman, Amir Bahari, Dzulfiqar Azmi,			
No. of major NCR	:	1	Indicator:7.10.3		Closing date : 22/7/2024
No. of minor NCR	:	1	Indicator :7.3.2		
Indicate the stakeholders interviewed during the on-site audit	:	Employees / Workers organizations	Settlers	Villagers / Local communities	Suppliers
		X		X	X
		Contract workers	Local & National NGOs	Govt. agency / Statutory bodies	Independent growers / Smallholders
		Indigenous people	Contractor	Others (Please specify)	
			X		
Supply base sampled	:	Bukit Segamaha Estate, Sungai Segamaha Estate, Ladang Tabung Tentera Sabah and G&G Estate			
Justification of audit planning	:	Total allocation of auditor days for Segamaha CU were: 19.0 auditor days: Mill = 3 days (2 days for safety and health, environment, mill best practices, GHG verification and Social at Mill) + (1 day for supply chain certification systems). Estate = 4 days each for the four estates (Bukit Segamaha Estate, Sungai Segamaha Estate, G&G Estate and Ladang Tabung Tentera Sabah) for verification of safety and health, environment, good agriculture best practices, Social, HCV, TBP, Partial Certification and GHG verification plus the verification of Land History and Land Title.			
Name of peer reviewer	:	Harso Yuli Antena			
Report approved by	:	Kamini Sooriamoorthy		Approval date : 20 August 2024	

SUMMARY OF INFORMATION

TABLE 1

	RA	ASA 1	ASA 2	ASA 3	ASA 4
Projection Period	**Apr 2024 – Mac 2025**				**May 2023 – Apr 2024**
Certified FFB Processed (MT)	175,070.00				172,200.00
Production of Certified CPO (MT)	37,719.00				36,651.39
Production of Certified PK (MT)	6,316.00				6,249.37
Certified Areas (Ha)	10,092.80				10,092.80
Planted Areas (Ha)	9,522.50				9,522.50
Production Areas (Ha)	8,080.20				8,080.20
HCV Areas / Conservation Areas (Ha)	199.57				199.57
REMARKS	No changes.				

TABLE 2

	PO	PK
Last years certified volume (MT)	36,651.00	6,249.00
Last years actual certified sold (MT)	17,918.52	3,747.40
Last years actual sold under other schemes (MT)	0.00	0.00
Last years sold conventional (MT)	12,108.76	1,124.20
Last year actual sold CSPO credits (where applicable)	0.00	0.00
New year certified volume (MT)	37,719.59	6,316.00

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1.0 AUDIT PROCESS

1.1 Certification Body

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

SIRIM QAS International has vast experience in conducting audits related to RSPO certification. It has certified more than a hundred palm oil mills and several estates to ISO 14001 & ISO 45001. SIRIM QAS International has also conducted many audits for sustainable production of palm oil products against the requirements of the RSPO P&C. SIRIM QAS International was approved by the RSPO as a RSPO certification body on 21 March 2008 and re-accredited by ASI on 3 October 2019 (accredited 2014).

1.2 Qualification of audit team

Member of the Audit Team	Role/area of RSPO requirements	Qualifications
Rohazimi Mat Nawi	Auditor Environmental, GHG, TBP 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 more than 5 years. He was qualified in the auditing line with experienced in Sustainability (MSPO), QMS, EMS, OHSMS and RSPO/MSPO Supply Chain audit.
Mohd Zulfakar Kamaruzaman	Lead Auditor Social External, HCV, SCCS	Holds a B.Sc. Forestry from UPM. He had 5 years of working experience in the oil palm operation. He is a qualified RSPO P&C, RSPO Supply Chain and MSPO Lead Auditor.
Dzulfiqar Azmi	Auditor Social	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 a qualified RSPO And MSPO Lead Auditor.
Amir bin Bahari	Auditor Safety, GAP	Possessed B Sc (Hons) USM 1985 and Diploma Palm Oil Milling Technology/Management 1996 MPOB. Working experience of 34 years in the oil palm industry including in the mill and estates. A qualified RSPO P & C Auditor with experience in ISO, EMS and RSPO/MSPO auditing. To date has accumulated 730 man-day auditing.

1.3 Audit methodology

The audit covered the one palm oil mill and four (no. of supply base) of its supply base. The sampling methodology applies for supply base with higher than four estates. The sampling shall be conducted in conformance with the requirement specified in the RSPO Certification Systems Document, Nov 2020. The four supply base covered during the audit are Sungai Segamaha, Bukit Segamaha. Tabung Tentera Sabah Estate and G&G Estate. The audit included an on-site audit to the estates, mill and settlers' houses to verify the implementation of the requirement of the certification. Interviews with the CU's management, employees, contractors and other relevant stakeholders were also conducted during the audit.

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 11/03/2024. In addition, SIRIM QAS International had also sent invitations through letters to the relevant stakeholders, including government agencies and Non-Governmental Organisations (NGOs). *The stakeholder consultation process is carried out during initial compliance and recertification audit only.*

In summary, the stakeholders interviewed during the audit and the evidence from the stakeholder consultation carried out were as tabulated below. This is including all public comments received during Stage 2 and Recertification audit (if applicable).

Stakeholders interviewed	Evidence from stakeholder consultation
1) Employees / Workers Organizations (local / foreign / Orang Asli workers / male & female)	▪ Workers work 6 days a week with one rest day (Friday). They work 8 hours with a minimum of 30 minutes' break in between. ▪ All workers confirmed that they receive a minimum of RM1500 per month. They receive their salaries before 7th of every month. As of the date of this audit, all workers sampled aware on the new Minimum Wages (Amendment 2022). ▪ Any overtime work is mutually agreed between workers and management, and that there is no element of forcing. ▪ Gender Committee – At all OU's, membership of the Gender Committees is open to male and female employees, where they have separate committees to address issues such as domestic violence, sexual harassment and reproductive rights. ▪ Joint Consultative Committees – each estate and mill have its own JCC to discuss issues related to health, safety and welfare of workers. The JCC comprise of worker and employer representatives. The worker representative was chosen from those elected by the workers. They confirmed that they can make decisions independently.
2) Settlers	NA
3) Villagers / Local communities (including women representatives, displaced communities)	Ketua Kampung Sri Takala.
4) Suppliers	FFB Suppliers.

5) Contract workers (local / foreign / Orang Asli workers / male & female)	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 Sabah Labor Ordinance, such as work on rest days, public holidays, annual leave, maternity leave, medical leave, etc.
6) Local & national NGOs	No feedback received thru public consultation.
7) Government agencies / Statutory bodies	No feedback received thru public consultation.
8) Independent growers / Smallholders	NA
9) Indigenous people **** If applicable, refer to AUDITORS' GUIDE IN REPORTING ORANG ASLI MATTERS at the end of the checklist (in Attachment 3 of this report) for more information about the indigenous people in this CU.***	NA
10) Contractor	Some of the contractors sampled; FFB Transporter,,FFB Transporter, Road maintenance.
11) Previous land owner (if any)	NA
12) Others (please specify)	NA

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

2.0 SCOPE OF CERTIFICATION AUDIT

2.1 Description of the certification unit

The Boustead Segamaha Certified Unit is one of the business units registered under the Boustead Estates Agency Sdn. Bhd., a subsidiary company of Boustead Plantations Bhd (BPB). The CU is located about 80 km away from Lahad Datu town. The mill is located with the Ladang Sungai Segamaha and consisted of four other estates namely the Bukit Segamaha Estate, Sungai Segamaha Estate, G&G Estate and Ladang Tabung Tentera Sabah (LTTS) Estate. Segamaha Palm Oil Mill was established and commissioned in July 1996 with the capacity of 55 MT FFB per hour. The mill has received FFB from own estate such as Ladang Sungai Segamaha, Ladang Bukit Segamaha, Ladang Tabung Tentera and Ladang G&G. The mill also received FFB from other plantation and smallholders. All the estates within the CU have been fully developed before the year 2005. Boustead Segamaha CU has ISO 9001 quality management system certification besides MSPO and P&C and Supply Chain.

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

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

Table 1: Actual FFB production by the supply base for the reporting period Apr 23- Mac 24

CU own estates	FFB Contribution		
	Tonnes	Percentage (%)	Certifying CB
Sg Segamaha Estate	59,399.62	32.39	SIRIM
Bukit Segamaha Estate	43,858.08	23.91	SIRIM
Ladang Tentera Estate	22,466.66	12.25	SIRIM
G&G Estate	19,291.03	10.52	SIRIM
Others include smallholders	38,385.61	20.93	Non certified
Grand Total	183,401.00	100	

Table 2: Projected FFB production by supply base for the next reporting period Apr 24 to Mac 25

CU own estates	FFB Contribution		
	Tonnes	Percentage (%)	Certifying CB
Sg Segamaha Estate	66,000.00	37.70	SIRIM
Bukit Segamaha Estate	54,500.00	31.13	SIRIM
Ladang Tentera Estate	35,000.00	19.99	SIRIM
G&G Estate	19,570.00	11.18	SIRIM
Grand Total	175,070.00	100.00	

Table 3: Actual FFB received and CPO & PK dispatch by Segamaha POM for period from Apr 23- Mac 24

RSPO Supply Chain Model: Mass Balance	Total (MT)
FFB Received	183,401.00
FFB Processed	183,401.00
Certified FFB Processed	145,015.39
Crude Palm Oil (CPO)	
Overall CPO Production	37,960.00
Certified CPO Production	30,027.28
Certified CPO delivered as RSPO	17,918.52
Certified CPO delivered as non-RSPO	12,108.76
Certified CPO delivered under other sustainable schemes	0.00
Credits traded thru Book & Claim	0.00
Palm Kernel (PK)	
Overall PK Production	6,154.00
Certified PK Production	4,871.60
Certified PK delivered as RSPO	3,747.40
Certified PK delivered as non-RSPO	1,124.20
Certified PK delivered under other sustainable schemes	0.00
Credits traded thru Book & Claim	0.00

Table 4: Projected FFB received and CPO & PK dispatch by Segamaha POM of next reporting period Apr 24 to Mac 25

RSPO Supply Chain Model:Mass Balance	Total (MT)
FFB Received	215,319.96
FFB Processed	215,319.96
CPO Production	46,294.00
PK Production	7,752.00

**Notes : The actual table applied is different, depending on the type of Supply Chain Model. Refer to admin.*

Table 5 Planted and certified area of the CU

Estate	Planted (ha)	Certified (ha)
Bukit Segamaha Estate	2,267.70	2,415.10
Sungai Segamaha Estate	2,884.50	3,244.90
Tabung Tentera Sabah Estate	1,928.90	2,023.00
G&G Estate	2,276.70	2,409.80
Total	9,357.80	10,092.80

Table 6 Planting profile for Segamaha CU

Estate	Year of planting	Planting Cycle	Mature (Ha)	Immature (Ha)	Planted area	% of planted area mature	% of planted area immature
Bukit Segamaha	2013	2nd	237.7	0	10.48	100	0
	2014	2nd	538.3	0	23.74		
	2015	2nd	530.7	0	23.40		
	2016	2nd	313.5	0	13.82		
	2017	2nd	323.1	0	14.25		
	2018	2nd	324.4	0	14.31		
Sungai Segamaha	1999	1ST	21.0	0	0.73	100	0
	2007	2ND	251.2	0	8.71		
	2008	2ND	209.5	0	7.26		
	2009	2ND	182.4	0	6.32		
	2012	2ND	212.0	0	7.35		
	2013	2ND	224.7	0	7.79		
	2014	2ND	524.8	0	18.19		
	2015	2ND	446.6	0	15.48		
	2016	2ND	280.1	0	9.71		
	2018	2ND	273.7	0	9.49		
	2019	2ND	258.5	0	8.96		
Tabung Tentera Sabah	PM98A	1st	50.3	0	2.61	72.31	27.69
	PM98B	1st	40.3	0	2.09		
	PM98C	1st	35.2	0	1.82		
	PM98D	1st	38.2	0	1.98		
	PM98E	1st	36.2	0	1.88		
	PM98F	1st	38.3	0	1.99		
	PM06A	2nd	81.8	0	4.24		
	PM07A	2nd	68.1	0	3.53		
	PM08A	2nd	56.9	0	2.95		
	PM09A	2nd	83.4	0	4.32		
	PM14A	2nd	45.1	0	2.34		
	PM14B	2nd	48.5	0	2.51		
	PM14C	2nd	44.1	0	2.29		

	PM14D	2nd	56.9	0	2.95		
	PM15A	2nd	48.5	0	2.51		
	PM15B	2nd	54.4	0	2.82		
	PM15C	2nd	46.9	0	2.43		
	PM15D	2nd	43.6	0	2.26		
	PM18A	2nd	68.2	0	3.54		
	PM18B	2nd	68.5	0	3.55		
	PM18C	2nd	30.9	0	1.60		
	PM18D	2nd	57.3	0	2.97		
	PM19A	2nd	41.8	0	2.17		
	PM19B	2nd	80.5	0	4.17		
	PM19C	2nd	33.4	0	1.73		
	PM19D	2nd	58.8	0	3.05		
	PM19E	2nd	38.7	0	2.01		
	PR21A	2nd	0	258.1	13.38		
	PR22A	2nd	0	276.0	14.31		
G&G Estate	PM19971	1st	1357.50	0	59.63	75.16	24.84
	PM1999	1st	353.70	0	15.54		
	PR2022	2nd	0	361.30	15.87		
	PR2023	2nd	0	204.20	8.97		

2.3 Organizational Information/Contact Person(s)

The details of the contact person are as below:

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

3.0 AUDIT FINDINGS

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

No change to certification unit.

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

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

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

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

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 changes.

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

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

3.5. Complaint received from stakeholder (if any)

No complaint received

4.0 DETAILS OF NON-CONFORMITY REPORT

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

Total no. of minor NCR(s) List : 1

Total no. of major NCR(s) List : 1

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

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

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

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.

■ Recommended to continue certification.

☐ Major NCR(s) recorded. Evidence of implementation of the corrective actions have been provided but not fully accepted by the audit team. NCR(s)…… have not been satisfactorily closed out within 90 days of the audit. Recommended for suspension of the certificate.

Note: Major NCRs which are not addressed within a further 90 days shall result in the certificate being withdrawn.

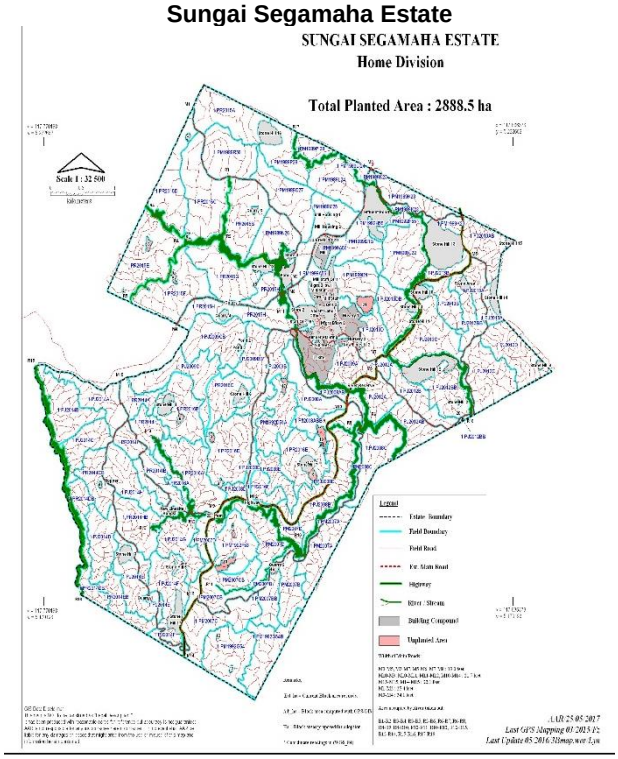
7.0 IT IS CONFIRMED THAT ALL CORRECTIVE ACTIONS TAKEN ON MAJOR NON CONFORMITIES HAVE BEEN SATISFACTORILY REVIEWED, ACCEPTED AND VERIFIED AND ALL CORRECTIVE ACTIONS PLANS PROVIDED ON MINOR NON CONFORMITIES HAVE BEEN SATISFACTORILY REVIEWED AND ACCEPTED. RECOMMENDED FOR CONTINUATION OF RSPO P & C CERTIFICATION.

Audit Team Leader :	Rohazimi Bin Mat Nawi		22/7/2024
	(Name)	(Signature)	(Date)

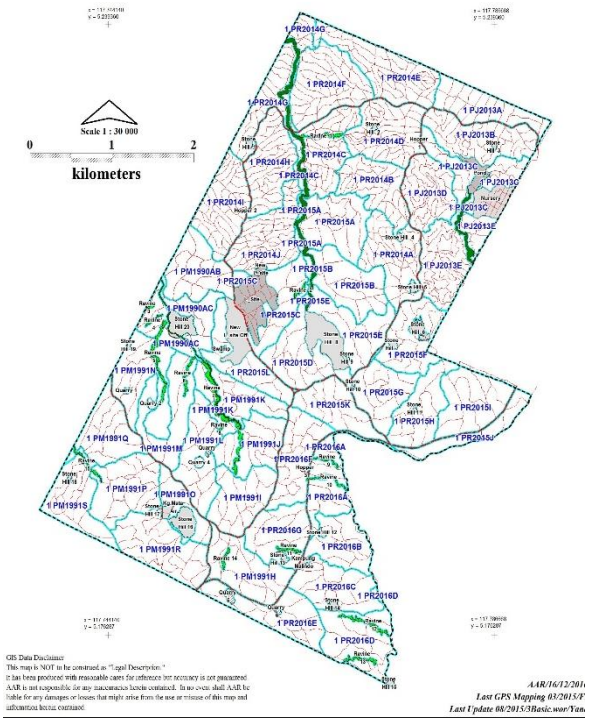
Attachment 1 - Map

Map of Segamaha CU

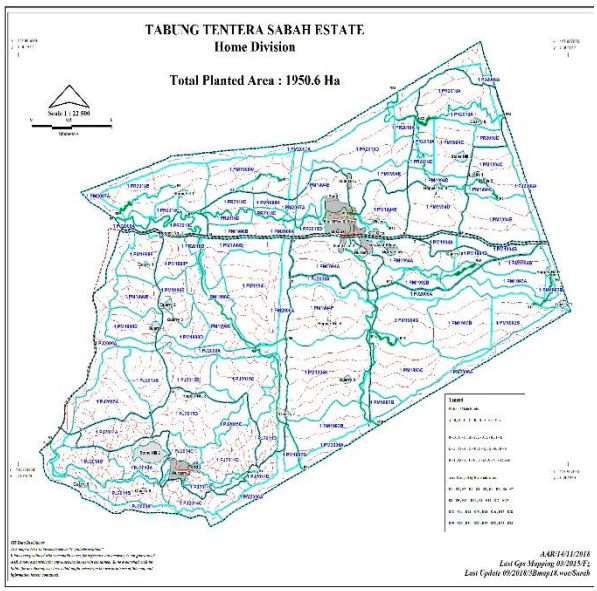
Sungai Segamaha Estate



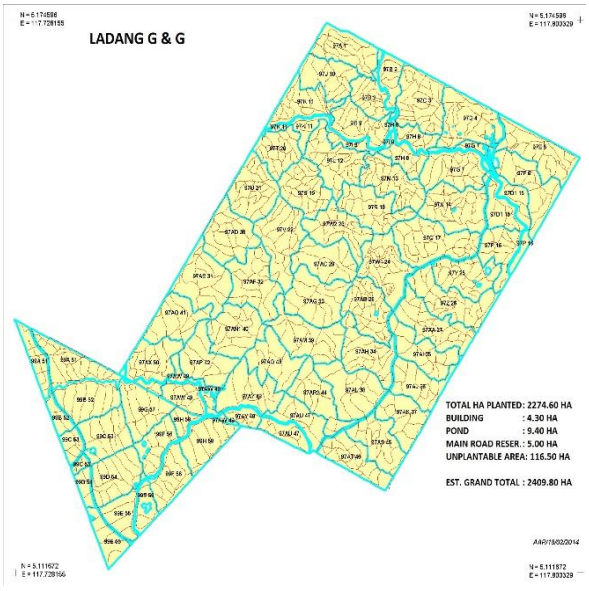
Bukit Segamaha Estate



Tabung Tentera Sabah Estate



G & G Estate



Attachment 2 – Audit Plan

1. Objectives

The objectives of the audit are as follows:
(i) To determine Certification Unit conformance against the relevant certification standards.
(ii) To verify the effective implementation of corrective actions arising from the findings of last audit.
(iii) To make appropriate recommendations based on the audit findings.

2. Date of assessment : 22-26/4/2024

3. Site of assessment : 1.Segamaha Palm Oil Mill
2. Sungai Segamaha Estate
3. Bukit Segamaha Estate
4. G&G Estate
5. Tabung Tentera Estate

4. 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

5. Assessment Team

Trainee Lead Assessor	:Rohazimi Mat Nawi (RMN) – (Environment,GHG, Metric)
Auditor	:Mohd Zulfakar Kamaruzaman (MZK) (External Social, HCV,SC)
	Amir Bahari – (Safety, GAP)
	Dzulfiqar Azmi – (Social internal, TBP)
Evaluator	:-

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

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

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

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

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

9. 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 mill and 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: Jan 2023 to Dec 2023

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

10. Confidentiality Requirements

SIRIM QAS International shall not disclose any information concerning the company regarding all matters arising or coming to its attention with the conduct of the programme, which is of confidential in nature other than information, which is in the public domain.
In the event that there be any legal requirements for disclosing any information concerning the organization, SIRIM QAS International shall inform the organization of the information to be disclosed.

11. Working Language : English and Bahasa Malaysia

12. Reporting

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

13. 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

14. Assessment Programme Details : As below

Day 1: 22 April 2024 (Monday) – Segamaha POM

<table>
<tr><th>Time</th><th colspan="4">Activities / areas to be visited</th><th>Auditee</th></tr>
<tr><td>9.00am</td><td colspan="4">Opening Meeting – Audit team introduction and briefing on assessment objectives, scope, methodology, criteria and programmes by SIRIM QAS Audit Team Leader. : venue : (Decided by Management)</td><td rowspan="2">Management Representative</td></tr>
<tr><td>9.30am</td><td colspan="4">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.</td></tr>
<tr><td>10.00am</td><td colspan="4">To assign each audit team members – site and the P&C requirements</td><td></td></tr>
<tr><td></td><td>RMN (POM)</td><td>DZUL (POM)</td><td colspan="2">MZK (POM)</td><td></td></tr>
<tr><td></td><td>Coverage of assessment: P1, P2, P3, P4, P6, P7:

▪ Laws and regulations
▪ Waste management including disposal site
▪ Aspects/impacts of mill management
▪ Controlled/open burning
▪ Pollution mitigating plans
▪ River system and Effluent Treatment/Discharge
▪ Management and disposal of waste including pesticides containers
▪ Training and skill development programs
▪ Waste & chemical management
▪ Facilities at workplace
▪ GHG assessment
Other area identified during the assessment including site visits Facilities at workplace (water treatment plant, clinic, 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
▪ Occupational safety & health practice witness activities at site
▪ Hazard identification and Risk Management

Other area identified during the assessment including site visits to relevant indicators such as estates and mill operation, line site, clinics, creche, Humana and etc.</td><td>Coverage of assessment: P1, P2, P3, P4, P6, P7:

▪ Land titles user rights
▪ Mill Boundary, adjacent and neighbouring land use
▪ Stakeholder consultation with affected communities surrounding the CU
▪ Interview with contractors, supplier, etc
▪ Consultation with relevant government agencies
▪ Training and skill development programs
▪ Mill best practices

Other area identified during the assessment including site visits to mill operation and estates operation such as sterilizer, grading, nursery, harvesting, spraying and etc.</td><td>Site visit and assessment on Supply Chain Implementation including the:
▪ Model used
▪ General Chain of Custody
▪ System Requirements
▪ for the supply chain
▪ Documented procedures
▪ Purchasing and goods in
▪ Outsourcing activity
▪ Sales and goods out
▪ Processing
▪ Records keeping
▪ Registration
▪ Training
▪ Claims</td><td>Guide(s) for each auditor</td></tr>
<tr><td>1.00pm</td><td colspan="4">LUNCH BREAK / ZUHUR PRAYER</td><td>All</td></tr>
<tr><td>2.00pm</td><td colspan="4">Continue assessment at POM</td><td></td></tr>
<tr><td>4.30 - 5.00pm</td><td colspan="4">Audit team discussion / Debrief meeting with client on issues (if any) / End of Day 1 audit</td><td>All</td></tr>
<tr><td>9.00 – 9.30pm</td><td colspan="4">Discussion on potential NCRs</td><td>Audit team only</td></tr>
</table>

Day 2: 23 April 2024 (Tuesday) – Ladang Tabung Tentera

<table>
<tr><th>Time</th><th colspan="4">Activities / areas to be visited</th><th>Auditee</th></tr>
<tr><td>9.00am</td><td colspan="4">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="4">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>AB</td><td>MZK</td><td>DZUL</td></tr>
<tr><td>Coverage of assessment: P1, P2, P3, P4, P6, P7:

▪ Waste management including disposal site
▪ Aspects/impacts of mill management
▪ Controlled/open burning
▪ Pollution mitigating plans
▪ River system and Effluent Treatment/Discharge
▪ Management and disposal of waste including pesticides containers
▪ Waste & chemical management
▪ Facilities at workplace

Other area identified during the assessment including site visits Facilities at workplace (water treatment plant, effluent treatment plant,chemical nas scheduled waste stores, workshop, landfill area & etc)</td><td>Coverage of assessment: P1, P2, P3, P4, P6, P7:
▪ Laws and regulations
▪ Hazard identification and Risk Management
▪ Occupational safety & health practice witness activities at site
▪ Interview with workers, safety committee and contractors
▪ 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
▪ Training and skill development programs

Other area identified during the assessment including site visits to mill operation and estates operation such as sterilizer, grading, nursery, harvesting, spraying and etc.</td><td>Coverage of assessment: P1, P2, P3, P4, P6, P7:

▪ Land titles user rights
▪ Boundary, adjacent and neighbouring land use
▪ Stakeholder consultation with affected communities surrounding the CU
▪ Interview with contractors, supplier, etc
▪ Consultation with relevant government agencies
▪ Training and skill development programs
▪ HCV/RTE and action plan

Other area identified during the assessment including site visits to mill operation and estates operation such as sterilizer, grading, nursery, harvesting, spraying and 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

Other area identified during the assessment including site visits to relevant indicators such as estates and mill operation, line site, clinics, creche, Humana and etc.</td></tr>
<tr><td>1.00pm</td><td colspan="4">LUNCH BREAK / ZUHUR PRAYER</td><td>All</td></tr>
<tr><td>2.00pm</td><td colspan="4">Continue assessment at POM/Estate</td><td></td></tr>
<tr><td>4.30 - 5.00pm</td><td colspan="4">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="4">Discussion on finalization of draft NCRs</td><td>Audit team only</td></tr>
</table>

Day 3: 24 April 2024 (Wednesday) – G&G Estate

<table>
<tr><th>Time</th><th colspan="4">Activities / areas to be visited</th><th>Auditee</th></tr>
<tr><td>9.00am</td><td colspan="4">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="4">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>AB</td><td>MZK</td><td>DZUL</td></tr>
<tr><td>Coverage of assessment: P1, P2, P3, P4, P6, P7:

▪ Waste management including disposal site
▪ Aspects/impacts of mill management
▪ Controlled/open burning
▪ Pollution mitigating plans
▪ River system and Effluent Treatment/Discharge
▪ Management and disposal of waste including pesticides containers
▪ Waste & chemical management
▪ Facilities at workplace

Other area identified during the assessment including site visits Facilities at workplace (water treatment plant, effluent treatment plant,chemical nas scheduled waste stores, workshop, landfill area & etc)</td><td>Coverage of assessment: P1, P2, P3, P4, P6, P7:
▪ Laws and regulations
▪ Hazard identification and Risk Management
▪ Occupational safety & health practice witness activities at site
▪ Interview with workers, safety committee and contractors
▪ 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
▪ Training and skill development programs

Other area identified during the assessment including site visits to mill operation and estates operation such as sterilizer, grading, nursery, harvesting, spraying and etc.</td><td>Coverage of assessment: P1, P2, P3, P4, P6, P7:

▪ Land titles user rights
▪ Boundary, adjacent and neighbouring land use
▪ Stakeholder consultation with affected communities surrounding the CU
▪ Interview with contractors, supplier, etc
▪ Consultation with relevant government agencies
▪ Training and skill development programs
▪ HCV/RTE and action plan

Other area identified during the assessment including site visits to mill operation and estates operation such as sterilizer, grading, nursery, harvesting, spraying and 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

Other area identified during the assessment including site visits to relevant indicators such as estates and mill operation, line site, clinics, creche, Humana and etc.</td></tr>
<tr><td>1.00pm</td><td colspan="4">LUNCH BREAK / ZUHUR PRAYER</td><td>All</td></tr>
<tr><td>2.00pm</td><td colspan="4">Continue assessment at POM/Estate</td><td></td></tr>
<tr><td>4.30 - 5.00pm</td><td colspan="4">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="4">Discussion on finalization of draft NCRs</td><td>Audit team only</td></tr>
</table>

Day 4: 25 April 2024 (Thursday) – Bukit Segamaha Estate

<table>
<tr><th>Time</th><th colspan="4">Activities / areas to be visited</th><th>Auditee</th></tr>
<tr><td>9.00am</td><td colspan="4">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="4">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>AB</td><td>MZK</td><td>DZUL</td></tr>
<tr><td>Coverage of assessment: P1, P2, P3, P4, P6, P7:

▪ Waste management including disposal site
▪ Aspects/impacts of mill management
▪ Controlled/open burning
▪ Pollution mitigating plans
▪ River system and Effluent Treatment/Discharge
▪ Management and disposal of waste including pesticides containers
▪ Waste & chemical management
▪ Facilities at workplace

Other area identified during the assessment including site visits Facilities at workplace (water treatment plant, effluent treatment plant,chemical nas scheduled waste stores, workshop, landfill area & etc)</td><td>Coverage of assessment: P1, P2, P3, P4, P6, P7:
▪ Laws and regulations
▪ Hazard identification and Risk Management
▪ Occupational safety & health practice witness activities at site
▪ Interview with workers, safety committee and contractors
▪ 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
▪ Training and skill development programs

Other area identified during the assessment including site visits to mill operation and estates operation such as sterilizer, grading, nursery, harvesting, spraying and etc.</td><td>Coverage of assessment: P1, P2, P3, P4, P6, P7:

▪ Land titles user rights
▪ Boundary, adjacent and neighbouring land use
▪ Stakeholder consultation with affected communities surrounding the CU
▪ Interview with contractors, supplier, etc
▪ Consultation with relevant government agencies
▪ Training and skill development programs
▪ HCV/RTE and action plan

Other area identified during the assessment including site visits to mill operation and estates operation such as sterilizer, grading, nursery, harvesting, spraying and 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

Other area identified during the assessment including site visits to relevant indicators such as estates and mill operation, line site, clinics, creche, Humana and etc.</td></tr>
<tr><td>1.00pm</td><td colspan="4">LUNCH BREAK / ZUHUR PRAYER</td><td>All</td></tr>
<tr><td>2.00pm</td><td colspan="4">Continue assessment at POM/Estate</td><td></td></tr>
<tr><td>4.30 - 5.00pm</td><td colspan="4">Audit team discussion / Debrief meeting with client on issues (if any) / End of Day 4 audit</td><td>All</td></tr>
<tr><td>9.00 – 10.00pm</td><td colspan="4">Discussion on finalization of draft NCRs</td><td>Audit team only</td></tr>
</table>

Day 5: 26 April 2024 (Friday) – Sungai Segamaha Estate

<table>
<tr><th>Time</th><th colspan="4">Activities / areas to be visited</th><th>Auditee</th></tr>
<tr><td>9.00am</td><td colspan="4">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="4">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>AB</td><td>MZK</td><td>DZUL</td></tr>
<tr><td>Coverage of assessment: P1, P2, P3, P4, P6, P7:

▪ Waste management including disposal site
▪ Aspects/impacts of mill management
▪ Controlled/open burning
▪ Pollution mitigating plans
▪ River system and Effluent Treatment/Discharge
▪ Management and disposal of waste including pesticides containers
▪ Waste & chemical management
▪ Facilities at workplace

Other area identified during the assessment including site visits Facilities at workplace (water treatment plant, effluent treatment plant,chemical nas scheduled waste stores, workshop, landfill area & etc)</td><td>Coverage of assessment: P1, P2, P3, P4, P6, P7:

▪ Laws and regulations
▪ Hazard identification and Risk Management
▪ Occupational safety & health practice witness activities at site
▪ Interview with workers, safety committee and contractors
▪ 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
▪ Training and skill development programs

Other area identified during the assessment including site visits to mill operation and estates operation such as sterilizer, grading, nursery, harvesting, spraying and etc.</td><td>Coverage of assessment: P1, P2, P3, P4, P6, P7:

▪ Land titles user rights
▪ Boundary, adjacent and neighbouring land use
▪ Stakeholder consultation with affected communities surrounding the CU
▪ Interview with contractors, supplier, etc
▪ Consultation with relevant government agencies
▪ HCV/RTE and action plan
▪ Time bound plan and uncertified management units

Other area identified during the assessment including site visits to mill operation and estates operation such as sterilizer, grading, nursery, harvesting, spraying and 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

Other area identified during the assessment including site visits to relevant indicators such as estates and mill operation, line site, clinics, creche, Humana and etc.</td></tr>
<tr><td>12.00pm</td><td colspan="4">LUNCH BREAK / FRIDAY PRAYER</td><td>All</td></tr>
<tr><td>2.00pm</td><td colspan="4">Continue assessment at POM/Estate</td><td></td></tr>
<tr><td>4.30 - 5.00pm</td><td colspan="4">Audit team discussion</td><td>All</td></tr>
<tr><td>5.00PM</td><td colspan="4">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)

AUDITORS' GUIDE: THE TRIANGULATION CONCEPT

In elaborating evidence in "Findings", Auditor is reminded to apply the Triangulation Concept where, evidence reported shall be obtain from the following method: (1) observation, (2) information obtains through interview session, and (3) documentation evidence maintains by the company.

The evidence provided must be:

- ❖ *sufficient = quantity of audit evidence is adequate to reflect the finding,*
- ❖ *relevant = address finding objective, and*
- ❖ *reliable = credible and consistent.*

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 Segamaha CU continued to implement the procedure for responding to any communication as outlined in their Estate/Mill Quality Management System documents. The records of communication were identified and maintained in different files depending on the stakeholder. Among the records reviewed were correspondences with the authorities and employees. The CU continued to use internet for disseminating public information. Information relating to land titles, safety and health plans, pollution prevention plans and the procedure for complaints and grievances are available through Boustead Plantations website at http://www.bousteadplantations.com.my/home.html Segamaha POM, Bukit Segamaha, G&G, LTTS & Sungai Segamaha have committed to provide necessary information requested by their stakeholders related to the social information. Management documents relating to environment, social and legal issues, were available to the public except for those prevented by commercial confidentiality or where disclosure of information would result in negative environmental or social outcomes. The CU continues to implement the procedure for responding to any communication as outlined in their Estate/Mill Quality Management System documents. For year 2024, there was no official request information from stakeholders to Segamaha POM, G&G Estate and Sg. Segamaha Estate related to environmental, social and/or legal. 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 and mill office

Clause	Indicators	Comply Yes/No	Findings
			with record titled “WORKERS EMPLOYMENT RECORD”.
	1.1.2 Information is provided in appropriate languages and accessible to relevant stakeholders. *AUDITORS’ GUIDE:* *Appropriate language means apart from Bahasa Malaysia & English, information needs to be made available in languages deem suitable to ensure ALL stakeholders understand the content/information.*	Yes	The Segamaha CU has identified personnel responsible for complaints. Records of communication (classified as internal and external) were identified and maintained in different files, depending on the stakeholders. The latest communications sighted in these records were the “Borang Aduan” requesting repairs of the employee’s houses. Information are available both in Bahasa Malaysia and English and accessible to the relevant stakeholders through correspondence and request as sighted in the “ Communication Record Book” and “Communication” as well as correspondence sighted at Sungai Segamaha Estate, G&G Estate and Segamaha Palm Oil Mill (POM) by the Auditor. The Boustead Plantations website address is available in English at http://www.bousteadplantations.com.my/overview.html
	1.1.3 (C) Records of requests for information and responses are maintained.	Yes	In Segamaha CU, 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. The Segamaha CU has identified personnel responsible for complaints. Records of communication (classified as internal and external) were identified and maintained in different files, depending on the stakeholders. Among the records reviewed were correspondences with the authorities, local communities and employees. The latest communications sighted in these records were the “Borang Aduan” requesting repairs of the employee’s houses. Records of requests for information and their responses are mainly kept in ‘Communication’ file at all Estates and the Mill. The summary of requests and their response is sighted in the ‘Communication Record Book’. Communication procedures sighted at Segamaha CU were as follows: 1.External Communication Procedure 2.Borang Komunikasi Luaran 3.Rekod Komunikasi Segamaha POM • DOSH visit monitoring Log at Segamaha POM Latest visit by DOSH officer on 21/12/23. Overall Recommendations by DOSH officer has been rectified by the Mill management also. • External Stakeholder meeting – 22/2/2024 (All Segamaha Complex) • Internal Stakeholders meeting – 1/4/2024 G&G Estate • DOSH visit monitoring Log at GnG Estate. Latest visit by DOSH officer on12/7/23.

Clause	Indicators	Comply Yes/No	Findings
			Recommendations by DOSH officer has been rectified by the estate management also. • External Stakeholder meeting – 22/2/2024 • Internal Stakeholders meeting – 27/3/2024 Sungai Segamaha Estate • DOSH visit monitoring Log at Ladang Sungai Segamaha Latest visit by DOSH officer on 14/2/24. Recommendations by DOSH officer has been rectified by the estate management also. • External Stakeholder meeting – 22/2/2024 • Internal Stakeholders meeting – 3/1/2024 Bukit Segamaha Estate • DOSH visit monitoring Log at Bukit Segamaha Estate. Latest visit by DOSH officer on 8/6/23.. Recommendations by DOSH officer has been rectified by the estate management also. • External Stakeholder meeting – 22/2/2024 • Internal Stakeholders meeting – 16/3/2024 LTTS estate • DOSH visit monitoring Log at LTTS Latest visit by DOSH officer on 6/11/23. Recommendations by DOSH officer has been rectified by the estate management also. • External Stakeholder meeting – 22/2/2024 • Internal Stakeholders meeting – 14/3/23 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 and mill office with record titled “WORKERS EMPLOYMENT RECORD”.
	1.1.4 (C) Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by nominated representative. *AUDITORS’ GUIDE:* *1) Do the stakeholders include Orang Asli or indigenous people? Refer to AUDITORS’ GUIDE IN REPORTING ORANG ASLI MATTERS at the end of this checklist.* *2) Make sure relevant consultation and communication are properly documented and available for review during audit. The process description shall be clear for reference.* *3) Obtain information on how relevant procedures were circulated to employees and*	Yes	Segamaha CU has established procedures, flowcharts and forms that describe and facilitated the mechanism to be taken for consultation and communication with the stakeholders (external or internal) as follows: a. External Communication Procedure b. Prosedur Komunikasi Luaran dan Dalaman c. Borang Komunikasi Luaran dan Dalaman d. Borang Gangguan Seksual e. Rekod Komunikasi f. Stakeholder Engagement/Negotiation g. Consultation Procedure for Internal and External Stakeholder h. Carta Aliran Membuat Aduan Kepada Pihak Pengurusan (Untuk Pekerja) i. Carta Aliran Membuat Aduan/Pendapat (Pekerja, Awam, Komuniti dan lain lain) j. Carta Airan Aduan ke Pihak Atasan k. Carta Aliran Aduan (Grievance Procedure) l. Carta Aliran Pengendalian Isu sosial

Clause	Indicators	Comply Yes/No	Findings
	the awareness process i.e. *a) Type of contract – daily rate or piece rate. Overtime?* *b) Mechanism for handling of complaint from internal/external stakeholders.* *c) Workers understanding and awareness.* *d) Other workers samples including Orang Asli (if any), contract workers, foreign contract workers.*		These procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders (workforce and external) through Internal and External Stakeholders' meeting held in 22/2/24 for all Segamaha CU Complex and for internal 1/4/2024 POM, LTTS on 14/3/24, GNG on 27/3/2024, Bukit Segamaha on 14/3/23, Sungai Segamaha on 3/1/24. Interviewed workers, suppliers, neighbouring smallholders, neighbouring estates, representative from Kg Paris, Kg. Sg. Takala and other stakeholders acknowledged that they have been briefed and understood the Communication Procedures. Complaint and Grievance channel available on HR/2022/023/003 dated 1/3/2022 namely Grievance channel.
	1.1.5 There is a current list of contact and details of stakeholders and their nominated representatives. *AUDITORS' GUIDE:* *Stakeholders listing shall include internal parties such as workers leader, women leader, religion head, ethnic leader etc.*	Yes	List of stakeholders that may be relevant to the company's operation including local communities, local authorities and NGOs has been established and updated for year 2024 as verified at Segamaha POM, Sg. Segamaha Estate, and G&G Estate. Stakeholder List of Segamaha CU continued to be maintained and updated with stakeholders' information (name of parties, address, contact number, nominated representatives) which included the contractors, vendors/suppliers, foreign recruitment agencies, embassy, government agencies, schools as well as own and contractors employees and others. Arrangement for interviewed been sampled and contacted through phone call verified the list are well updated. Latest stakeholders list at Segamaha CU were updated in 2 January 2024. Identified in the list were also those relevant to the company's operation including local communities, local authorities, NGOs and neighbouring smallholders**.**
1.2 The unit of certification commits to ethical conduct in all business operations and transactions.	1.2.1 A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.	Yes	Segamaha CU subscribe to the 'Code of Ethics and Conduct Policy" established by Boustead Plantations Berhad. It contains, among others, the following aspects of business conduct: • Avoidance of harassment and violence • Avoidance of conflicts of interests • Guarding against bribery and corruption • Protection of information/records. • Anti-money laundering and anti-terrorism financing • Compliance to laws, regulations and legislations of the Government, regulatory bodies, public exchanges etc • Treat customers, suppliers, contractors, competitors, business partners and employees with fairness and integrity, • Ethical conduct in business including recruitment and contracts The policy is implemented in all business operations evidenced from interviews with workers, suppliers/vendors', community representatives and other stakeholders' during the audit.

Clause	Indicators	Comply Yes/No	Findings
	1.2.2 A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.	Yes	In addition, Boustead Plantations Berhad (BPB) also has a Vendor Code of Ethics & Conduct which has been developed to outline the standards of behaviour required by Boustead Plantations Berhad's vendors which includes expectation to uphold human rights. The Vendor COBC applies to all its suppliers, consultants, agents, contractor's/service providers who have direct dealings with the Group. The CEC applies to all its suppliers, consultants, agents, contractor's/service providers who have direct dealings with Segamaha CU. All suppliers/ vendors are required to avoid all forms of exploitation, including but not limited to modern day slavery and human trafficking. This was evidenced through document review and interviews with suppliers/ vendors' representatives and other stakeholders' during the audit. The system in place to monitor compliance and implementation of the Policy and overall business conducts include trainings and internal audits conducted by the BPB Group.

Principle 2: Operate legally and respect rights

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

Clause	Indicators	Comply Yes/No	Findings
2.1 There is compliance with all applicable local, national and ratified international laws and regulations.	2.1.1 (C) The unit of certification complies with applicable legal requirements. *AUDITORS' GUIDE:* *1) Relevant legal requirement might differs between states in Malaysia i.e. peninsular, Sabah & Sarawak.* *2) Give focus on social related legal requirement such as Sabah Labour Ordinance, Child Rights & Protection, Human Rights, Immigration Act, Passport Act, etc.* *3) Please note on the process of the following during audit (where applicable):* *i) foreign workers legalization (Program Pemutihan),* *ii) foreign workers recruiting through agent and quota basis vs walk-in application* *iii) Immigration permit renewal process.*	Yes	It was evident that Segamaha CU continue to comply with of the applicable laws and regulations with regards to: Segamaha POM • MPOB License: For activities: seller and transport of FFB, PK, CPO, SPO, buyer and transport of FFB, PK, CPO and storage of PK, CPO, SPO. • Company registration: 346457-W • Energy commission license, for 5-unit generator and valid until 27/03/2025. • Weighbridge Calibration from Metrology Corporation Malaysia Sdn. Bhd., calibration dated 07/03/2024. • Fire Certificate, Fire Services Act 1988 (Sub 3(1)), Fire Services (Fire Certificate) Regulations 2001, valid until 10/10/2024. • Energy Commission and Domestic Trade Ministry for diesel storage, – valid until 21/02/2027 with approval diesel 18,000L. • Permit Sekatan Kerja Lebih Masa, Seksyen 104 (7), Ordinan Buruh (Sabah Bab 67), max OT per months 120 hours, valid until 17/01/2025. • Lesen Untuk Menggaji Pekerja Bukan Pemastautin, Seksyen 118, Ordinan Buruh (Sabah Bab 67), valid until 17/08/2024. • Permit Potongan Daripada Gaji Pekerja, Seksyen 113(4), Ordinan Buruh (Sabah Bab 67), valid until 07/08/2024. *Factory and Machinery Act 1967* *i) Person In Charge Regulation 1970*

<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>
<table>
<tr><td>Competent person</td><td>Segamaha POM</td></tr>
<tr><td>Steam engineer</td><td>1st grade engineer – Mill Manager</td></tr>
<tr><td>Engine Driver (BHC)</td><td>2nd Grade –Engine Driver</td></tr>
<tr><td>Boiler men</td><td>1st Grade – 1 Person
2nd Grade – 2 Persons</td></tr>
<tr><td>AESP (Authorised Entrant and Standby Person for Confined Space)</td><td>12 Competent persons – Mill Manager, Environmental Supervisor, Foreman, Lab Operator, Supervisor Shift B, Engine Room, Fireman, Fitter, Lab Assistant, Supervisor Shift A, Boilerman</td></tr>
<tr><td>AGT (Authorised Gas Tester and Entry Supervisor for Confined Space Refresher</td><td>2 Competent persons</td></tr>
<tr><td>Electrical Chargemen A4</td><td>Competent Person</td></tr>
<tr><td>Certified Environmental Professional in Scheduled Waste Management (CePSWaM)</td><td>Competent Person (Mill Manager)</td></tr>
<tr><td>Certified Environment Professional in the Treatment of Palm Oil Mill Effluent (CePPOME)</td><td>Competent Person (Mill Manager) & (Environmental Supervisor)</td></tr>
<tr><td>Certified Environmental Professional In Scrubber Operation (CePSO)</td><td>Competent Person – (Mill Manager) & (Environmental Supervisor)</td></tr>
</table>

ii) Steam Boiler and Unfired Pressure Vessel 1970
Boiler CF valid until 07/09/2024 and name of manufacturer was found affixed to the boiler.

iii) The Factories and Machinery (Notification, Certificate of Fitness and Inspection), Regulations, 1970, Regulation 10(2) CF for:
• Air Receiver
• Softener Vessel
• Vacuum Deaerator Vessel
• Vacuum Oil Dryer
• Sterilizer No. 1/2
• Back Pressure Receiver
• Water Softener No. 4
• Softener Tank No. 1/2
• Vacuum Deaerator –

All certificates are valid until 07/09/2024 & 01/08/2024.
</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
			OSHA 1994, Use and Standards of Exposure of Chemicals Hazardous to Health Regulations 2000 *Segamaha POM* • CHRA has been conducted by Safetech Solution, DOSH registration no: HQ/15/ASS/00/364 on 22/02 – 20/05/2022. The assessment has been carried out for 5 work units which use chemicals such as laboratory operator, maintenance operation, water treatment plant operation, dewatering plant operation and store keeping. • General Exhaust Ventilation Examination for 2 units of fume hood has been conducted by Dynakey Laboratories Sdn Bhd dated 10/05/2023, from the results, LEV systems installed and operated at Segamaha POM meet the minimum required face velocity and ducting transport velocities for laboratory fume hood no 1 and no 2. The LEV systems were found effective in removing the hazardous contaminants away from the work units. • Confined Space Medical Surveillance have been conducted on 15/06/2023 (2 years once) by Dab Oh Sdn Bhd, for 12 employees exposed in confined space work. Results from assessment indicated normal spirometry. • Medical Surveillance have been conducted on 15/06/2023 by Dab Oh Sdn Bhd, for 34 employees exposed welding fumes, N Hexane and Hydrogen Sulfide. Results from assessment indicated all are fit to works. *Occupational Safety and Health (Noise Exposure) Regulations 2019* *Segamaha POM* Noise Risk Assessment Report were available, and the assessment was conducted on 06-08/02/2020 by Safetech Solution by the assessor with NRA Registration no.: #HQ/14/PEB/00/125. This assessment was carried out to identified and explain the finding of noise risk assessment at POM operation. From this assessment 23 work unit was assessed. Audiometric testing to be carried out annually for those exceeding the limits specified in Regulation 6 (1)(a)(b) or (c). Audiometric test was carried annually. The audiogram was conducted on 02/10/2023 for 97 workers/staffs. The audiometric test carried out by Dab Oh Sdn. Bhd. (OHD #HQ/19/DOC/00/399). From the report, noted that 92 workers with normal audiogram and 5 workers with abnormal audiogram (must be examined by OHD). For 5 workers with abnormal audiogram have undergone checked by OHD on 06/01/2024 and from the result, 5 workers with non-work related hearing disorder. *Air monitoring* • Black smoke monitoring – The boilers were equipped with continuous emission monitoring system (CEMS) which also included an alarm system. During the audit, noted that the CEMS for boiler no.2 was functioning. • Particulate matters – Stack sampling has been carried out on quarterly basis. Results of isokinetic stack sampling was found to be below the regulated limit of 150 mg/m^3. Sighted latest stack sampling has been carried out on 24/10/2023 and within standard emission limit by the competent person.

Clause	Indicators	Comply Yes/No	Findings
			EQ (Prescribed Premise) Crude Palm Oil Regulations 1977 • License number – 003509 valid from 01/07/2023 to 30/06/2024. The license indicated that the mill has a capacity of 60mt/hr. • Treated effluent is allowed to be discharge as land irrigation. • Environmental compliance audit report (01/2024) conducted on 19/3/2024 and no NCR been raised. • Quarterly report was sent to DOE: • Fourth quarter 04/2023 for period October – December on 05/01/2024 • Third quarter 03/2023 for period July – September on 13/10/2023 • Second quarter 02/2023 for period April – June on 11/07/2023 • First quarter 01/2023 for period Jan - March on 03/04/2023 *Scheduled Waste Regulations 2005* i) *Regulation 9 (Storage of scheduled waste < 180 days) & Regulation 11 (Inventory of scheduled waste).* *Segamaha POM* It was found that scheduled waste generated at the POM stored not more than 180 days. Last disposal was made on 1/4/2024 all the disposal was made by DOE licensed contractor for items SW 305, SW 109, and SW 410. Inventory (5th Schedule) was up to date and tally with the physical stock at the storage area. Verified 5th Schedule was updated and reported using online consignment note was carried out accordingly. The management has communicated the 5th Schedule to DOE monthly basis and latest on 22/04/2024. Ladang TT Sabah renewed license for gen-set installation via application dated 28/02/2024 and replied by the EC dated 13/03/2024. Similarly, Sg Segamaha Estate license expired on 05/03/2024, and the estate made application 18/02/2024. The EC responded dated 26/02/24. Both the estates are to resubmit application as there are new procedures introduced by the EC i.e application a newly appointment agency to M/s E Cos Sabah and pending. Both estates had verbal approval and deferment is due to the new application process.
	2.1.2 A documented system for ensuring	Yes	Document titled “Legal & Other Requirement Register (LORR)” maintained available at SEGAMAHA BU. The document last reviewed on 06/01/2023 by HQ.

Clause	Indicators	Comply Yes/No	Findings
	legal compliance is in place. This system has a means to track changes to the laws and regulations.		While, among the list of legal register reviewed were as follows: Occupational safety and health: 1) Occupational Safety and Health Act 1994 (Act 514) 2) Factories and Machinery Act 1967 3) Petroleum (Safety Measures) 1984 (Act 302) 4) Pesticide Act 1974 (Act 149) 5) Code of Practise for Safe Working in a Confined Space 2010 Environmental: 6) Environmental Quality Act 1974 (Amendment) 2012 7) Water Act 1920 8) Local Government Act 9) Class Regulation 2013 General: 10) Land Acquisition Act 1960 (rev 1992) 11) Workers' Minimum Standard of Housing and Amenities 12) Akta Kerja 1955 13) Sabah Drainage & Irrigation Ordinance (Sabah No 15 of 1956) 14) Protection of Wildlife Act 1972 15) Passport Act 1966 (Act 150) 16) Minimum Wages Order (Amendment) 2022 17) Children & Young Person (Employment) Act 1966 (Revised 1988) 18) Sabah Labour Ordinance 1950 19) Wildlife Conservation Enactment 1997 20) Employment Insurance System Act 2017 Changes to the law and regulation are monitored by the SSD at HQ. Various sources were referred in obtaining information about the updates of legal requirements. This includes checking with the industrial association (e.g. MPOA, EMPA, SECA, etc.), attending seminar/conference, buying of the law books, government agencies websites, etc. The Segamaha CU maintained to track any changes to applicable law and had appointed the PIC of Boustead Plantations Division as the person responsible for monitoring any changes to the law and to cascade those changes to all sites. Boustead Plantations 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	The estates have installed boundary markers as sighted during the visit at the estates. This confirmed that they have maintained boundary markers by installing the red/white pole and signage. There are trenches being constructed between the external properties and road separation for the boundary within the sisters' estates.
2.2 All contractors providing operational services and	2.2.1 A list of contracted parties is maintained.	Yes	The list of contracted parties is available in the stakeholder lists of all units within Segamaha CU and duly updated when necessary. Only 4 contractors have been listed in the stakeholder list. They include suppliers, FFB transporters, replanting contractors, etc. While 8 FFB suppliers also include inside the list.

Clause	Indicators	Comply Yes/No	Findings
supplying labour and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.	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	Contract agreement with third parties contain clauses on meeting applicable requirements. Sampled during the audit were the following agreements: **Segamaha POM** i) Agreement for the purchase of FFB between Segamaha POM with the FFB suppliers dated 1st March 2020. Clause 12.1, 12.2 and 12.3 of the said agreement contains provisions on compliance with legal requirements. The Agreement also obliges the contractor to comply with applicable laws related to employment, environment, safety and health, road transport, anti-bribery, anti-slavery, and human trafficking. ii)Agreement for the transportation of CPO and PK between Segamaha POM with the transport suppliuers dated 6th July 2006. Clause 12.1, 12.2 and 12.3 of the said agreement contains provisions on compliance with legal requirements. The Agreement also obliges the contractor to comply with applicable laws related to employment, environment, safety and health, road transport, anti-bribery, anti-slavery, and human trafficking. **G&G Estate** • Agency agreement between G&G Estate and worker agency dated 1st January 2024 where the agency is given permission to Provide Transportation and Workers at G&G. The Agreement stipulates that any labour recruitment by the agency must comply with all applicable laws and regulations and comply with BPB's Code of Ethic and Business Conduct. • Agency agreement between G&G Estate and agency dated 1st January 2024 where the agency is given permission to G&G Estate and Provision of Machineries for FFB and EFB at G&G Estate. The Agreement stipulates that any labourer recruitment by agency must comply with all applicable laws and regulations and comply with BPB's Code of Ethic and Business Conduct. **LTTS Estate** • Agency agreement between LTTS Estate and Machinery supplier dated 1st January 2024 where the supplier is given permission to run business of Construction of Mechanization Path and Provision of Machineries at LTTS. The Agreement stipulates that any labourer recruitment by supplier must comply with all applicable laws and regulations and comply with BPB's Code of Ethic and Business Conduct. • Agency agreement between LTTS Estate and FFB supplier dated 1st January 2024 where the FFB supplier is given permission to Transporting of Fresh Fruit Bunches(FFB), Empty Fruit Bunches(EFB), and Kernel Shell. The Agreement stipulates that any labourer recruitment by FFB supplier must comply with all applicable laws and regulations and comply with BPB's **Bukit Segamaha Estate** • Agency agreement between Bukit Segamaha Estate and Maintenance supplier dated 1st January 2024

Clause	Indicators	Comply Yes/No	Findings
			where the supplier is given permission to run business of Estate Operation (Harvesting, Maintenance, Pruning & Loose Fruit collection, FFB and EFB Transporter and Provision of Machineries at Bukit Segamaha. The Agreement stipulates that any labourer recruitment by supplier must comply with all applicable laws and regulations and comply with BPB's Code of Ethic and Business Conduct. **<u>Sungai Segamaha Estate</u>** • Agency agreement between Sungai Segamaha Estate and supplier dated 1st January 2024 where the supplier is given permission to run business of Estate Operation (Harvesting, Maintenance, Pruning & Loose Fruit collection, FFB and EFB Transporter and Provision of Machineries at Bukit Segamaha. The Agreement stipulates that any labourer recruitment by the supplier must comply with all applicable laws and regulations and comply with BPB's Code of Ethic and Business Conduct. • Agency agreement between Sungai Segamaha Estate and Machinery supplier dated 1st January 2024 where the supplier is given permission to Sungai Segamaha Estate and Provision of Machineries for FFB and EFB at Sungai Segamaha Estate. The Agreement stipulates that any labourer recruitment by supplier must comply with all applicable laws and regulations and comply with BPB's Code of Ethic and Business Conduct. Evidence of legal due diligence carried out include getting the vendors to sign the 'Code of Ethics and Conduct where they undertake 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. Also sampled during the audit included e-Agreements signed by the suppliers which subscribe to the BPB's 'Code of Ethics and Conduct. Additionally, contractors' background checks were also done as sighted at Segamaha POM where corporate background of vendors was sought before a contract was signed. Sighted at G&G Estate and the Mill was business registration certificate.
	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. Contract signed between Segamaha units with the suppliers were sampled during the audit. Contractors also subscribe the BPB 'Code of Ethics and Conduct' to comply with the BPB Sustainability Policy (12 July 2021). The CEBC in turn, contains provisions which state that Vendors shall not employ anyone under the age of 18 or the applicable minimum legal age in the countries they operate, unless in vocational and/ or formal and structured apprenticeship, educational and training programmes. Based on records available, interviews conducted, and observations made during the audit, there was no evidence of any young persons employed within Segamaha CU.
2.3 All FFB supplies from outside the unit of certification are from	2.3.1 (C) For all directly sourced FFB, the mill requires: • Information on geo-location of FFB origins.	Yes	Segamaha POM has kept the following information for the directly source of FFB from external FFB supplier: a) Information on geo-location of FFB origins. b) Evidence of the ownership status or the right/claim to the land, or valid use of land by the grower/smallholder

Clause	Indicators	Comply Yes/No	Findings
legal sources.	• 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		c) Valid MPOB license
	2.3.2 For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator 2.3.1.	Yes	Currently in Segamaha POM there is no practice of indirectly source of FFB. All FFB are received direct from the suppliers.

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

Implement plans, procedures and systems for continuous improvement.

Clause	Indicators	Comply Yes/No	Findings
	3.1.2 An annual replanting programme projected for a minimum of five years with yearly review, is available.	Yes	The replanting program until 2028 was sighted for the estates. This program is reviewed once a year (latest being Jan 2024) and is incorporated in their annual financial budget.
	3.1.3 The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken. *AUDITORS' GUIDE:* *1) Check the management review agenda. Confirm that the meeting has discussed and addressed all the required.* *2) Should there be any internal audit carried out internally, check on the findings, the closure and the completeness of actions taken to address the internal audit findings.*		The Management Review was held as follows chaired by the Head Business Unit Sabah Region attended by Head Sustainability & Safety Department and respective Managers: The meeting was held on regional basis attended by all representatives from all estates and mill within the CU. Bkt Sgamaha — 13/01/2024 — 11 Sg Sgamaha — 13/01/2024 — 11 LTT Sabah — 13/01/2024 — 11 G&G Estate — 13/01/2024 — 11 SPOM — 13/01/2024 — 11 The agenda discussed among others includes the following; a) Results of internal audits b) Customer feedback c) Process performance and product conformity d) Status of preventive & corrective actions e) Follow up action from management review f) Changes that could affect the management system/Policy

Clause	Indicators	Comply Yes/No	Findings
			g) Recommendation for improvement h) Complaint & Grievances i) Resources needed Minutes of meeting were sighted and verified. No major issues were highlighted during the meeting. Main focus is on the forthcoming external RSPO audit in April 2024.
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 organization had established and review Continuous Improvement Environmental Plan updated in 2024. Mill are monitoring on going task which are carried forward from previous year and also monitoring and estate improvement has been conducted for all the estates including preparation of budget from 2025 until 2029. Based on site inspection as per LOA tender for new housing and facilities including sanitation facilities currently in progress. The project for upgrading and constructing will be continuously until 2029.
	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. *<u>AUDITORS' GUIDE:</u>* *Review the metrics template and ensure details reported are consistent with details in this report.*	Yes	Updated RSPO metrics template has been conducted by personnel from Sustainability & Safety Department and been verified that all the information are accurate and reliable.
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. *<u>AUDITORS' GUIDE:</u>* *Apart from operational procedures to the mill & plantation, ask for procedures on how the company manage their foreign workers and workers recruitment through contractors as these issues were considered as high-risk i.e. recruitment process, training, benefits, probation, payment of wages, renewal and management of permit/passport etc.*	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. It contained 15 chapters. ▪ Oil Palm Circulars (OPC) – that provides guidelines Oil Palm from land clearing & planting to despatch of FFB. It contains 15 chapters (Latest update was in December 2023). ▪ Safe Work Procedure for 52 operations ▪ 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. Mill Operational Manual (M.O.M) is the manual for the operation in the mill, The manual is maintained and carried out in January 2018. The manual has 16 Section, that covered from Reception until Process Check sheet and Work Instruction.
	3.3.2 A mechanism to check consistent implementation of procedures is in		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

Clause	Indicators	Comply Yes/No	Findings
	place.		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 Plantations Berhad from 8th – 13th January 2024 for Segamaha CU.
	3.3.3 Records of monitoring and any actions taken are maintained and available. *AUDITORS' GUIDE:* *1) Records are essential evidence for implementation.* *2) Some records related to migrant workers employment were;* *a) the monitoring of fees that migrant workers pay before they depart from their home country,* *b) demand letters,* *c) MoUs and agreements between recruitment agents the CH and the consulates/embassies for the migrant workers.* *3) The company should provide relevant records as evidence on how they manage and monitor their contractors' compliance against the RSPO requirements e.g. legality of the workers, appropriate license, employment contract, insurance and wages, for the workers employed thru the contractors.* *4) Records of new workers recruitment process, training, benefits, probation, renewal of permit/passport shall be sampled and reviewed.*	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	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 Segamaha CU. Environmental Aspect and Impact (EAI) and Social Impact Assessment (SIA) was conducted internally considering activities associated to estate and mill operations.

Clause	Indicators	Comply Yes/No	Findings
plantings or operations, and a social and 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. *AUDITORS' GUIDE:* *1) To ensure adequate stakeholder involvement", auditors can look for evidence that the CH considers internal/external input i.e. union minutes, JCC meetings, workers complaint log book and any other sources apart from stakeholder meeting as the sources of stakeholders input and to demonstrate their involvement.* *2) Do the stakeholders include Orang Asli or indigenous people? Refer to AUDITORS' GUIDE IN REPORTING ORANG ASLI MATTERS at the end of this checklist.* *3)To ensure participation of internal stakeholder like workers are with appropriate representatives – all races, job scopes, male & female etc.* *4) To ensure that replanting activities and workers involved sampled.* *5) To ensure available positive impacts were identified, included, and promoted into the SEIA by the CH.* *6) To ensure negative impacts were identified and mitigated appropriately.* *7) Mechanism to monitor the plans established shall be evident.*	Yes	For Segamaha CU, the SIA and EAI reports separated. Environmental Aspect Impact Assessment (EAI) for Mill, which covers form upstream activities such as FFB reception until downstream processes were sighted during assessment. The EAI was reviewed on 07/01/2024 for Identification and evaluation of environmental impact was done for all activities and processes related to the estate and mill operation. For all estates, the assessment was to evaluate and analyze the operations impact on soil, water, and air associated with the organization activities. The EAI review process involved EAI steering committee including workers and management and sighted all EIA are relevant to the nature of business. At the POM, specific impacts identified include smoke emissions, noise levels, POME and EFB management. Data was collected and analyzed for compliance with relevant regulations and further actions needed were documented and implemented. There are no significant changes from the current EAI established practice. Due to no changes identified in the mill operation, therefore no timetable for any change is required. During the mill visit, the EAI was used as guide and no discrepancy was found. The person in charge and the control required were properly recorded in the management plan. At the Estates, field activities that includes fertilizing, spraying, transportation of FFB, garbage disposal, landfill management, road maintenance, wildlife and land conservation activities. The mitigation measures were continued to be implemented to minimize the negative impacts. EAI for Replanting 2,174.10 ha at G&G Estate, conducted on in April 2021. Replanting program from 2021 to 2026. The CU also conducted HCV assessment as verified through HCV report titled 'The Assessment of High Conservation Value Sites within Sungai Segamaha, Bukit Segamaha and Ghafar & Group Estates and Mill Complex in Sabah'. The study was conducted and the report was completed in April 2017. The study had covered all the High Conservation Value (HCV) within and adjacent to the Segamaha CU. The HCV assessment had identified the rare, threatened and endangered species (RTEs) for estate named Sungai Segamaha, Bukit Segamaha and Ghafar & Group Estates including the management and action plan. The supplement document to review Social Impact Assessment (SIA) Report dated March 2023, which pertains to Segamaha Business Unit was verified. The assessment took place from 6th to 11th February 2023 for Segamaha Palm Oil Mill, Bukit Segamaha Estate, Sungai Segamaha Estate, G&G Estate and Ladang Tabung Tentera Sabah (LTTS). The SIA was conducted by Sustainability and Safety Department, Boustead Plantations Berhad. The internal and external stakeholders were consulted on 6th to 11th February 2023 during the assessment. The SIA was carried out in the palm oil mill and all four estates, involving internal stakeholders, local communities, 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.

Clause	Indicators	Comply Yes/No	Findings
			The SIA also includes the baseline socio-economic data of POM and 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 latest external stakeholders' consultation minutes meeting was held on 22/02/2024 for Segamaha CU. Evidence of the stakeholder consultations conducted is available, and the stakeholder feedback was recorded in the SIA action plan.
	3.4.3 (C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way. *AUDITORS' GUIDE:* *1) Please check any changes that may trigger the renewal of the SEIA assessment i.e., change of stakeholders' composition, current situation and condition in comparison with the baseline year.* *2) Review the update between the current version vs the previous version. To compare detailed changes. Record both document version no. for purpose of reference.*	Yes	The addendum to the SIA Report dated December 2023 includes a list of internal and external stakeholders' interviews. The SIA was conducted in the palm oil mill and all four estates, involving internal stakeholders such as non-workers committee, dependents, gender, races, job scopes, etc., and external stakeholders such as government agencies, neighboring estates, NGOs, local communities, suppliers, and contractors. The contributions from these stakeholders 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 report covers both positive and negative impacts, such as access and use rights, economic livelihood and working conditions, replanting activities, workers' housing conditions, contractor workers, grievance mechanisms, cultural and religious values, health and education facilities, and other community values. These impacts result from changes such as improved transport/communication or the arrival of a substantial migrant labor force, along with recommendations. The subsequent social management action plans for January 2024 are being reviewed and updated on an annual basis at the CU. This process takes into account inputs from external stakeholder meetings, workers committee meetings, OSH Committee meetings, as well as Gender Committee meetings. The plan details the scope, stakeholder category, social impact, source, recommended mitigation measure, person in charge, outcome, progress, and reference. From the social management plans January 2024 reviewed, it was determined that previous issues were satisfactorily addressed, monitored, and can now be closed. Segamaha CU continues to provide adequate housing and welfare amenities to national standards for all workers. A plan has been developed detailing the upgrade of infrastructure over a 5-year planning horizon under building capital expenditure. Based on site inspections at the housing areas of each operating unit, it was observed that certain previously

Clause	Indicators	Comply Yes/No	Findings
			highlighted housing issues were repaired and upgraded according to structural safety and hygiene standards. The remaining issues are currently in progress. The housing compound was found to be clean, and the upkeep of the housing compound and workers' houses was satisfactory. The housing inspection verification was implemented comprehensively. Based on the checklist, issues found during the inspection were noted, and actions will be taken accordingly. Mill had established Environmental Management Plan to address the significant impact. Site visit at effluent plant, workshop area, chemical storage area and lubricant store found that all significant impact had been well controlled. Records of CEMS been verified and the emission are below permissible limit for particulate matter and opacity. Record of Performance Monitoring Effluent Treatments conducted monthly by lab personnel. Record of Performance Monitoring for Wet Scrubber conducted monthly by lab personnel. Estate had established Environmental management Action Plan to address the significant impact. Site visit at workshop, water treatment plant, chemical & lubricant store found all the identified aspect had been well controlled. Record of oil trap maintenance conducted monthly by person in charge has been made available and updated. Verification on previous NCR as per below: 1) During site inspection at Diesel Genset Division 2 G&G Estate, sighted a lot of traces of lubricant/hydraulic oil spillage and diesel spillage which polluted on the ground. In addition, current design of oil trap was not efficient to ensure that no oil is being discharge to the environment.- area improved. No repeated of spillage and oil trap redesign and well maintained. 2) Water quality monitoring programme was not carried out at G&G Estate as per recommendation in the Environmental Aspect Impact (EIA) Report for Replanting 2,174.10 ha at G&G Estate dated April 2021 (Replanting program from 2021 to 2026). – Under Chapter 6: Recommended Monitoring Programmes. – Water quality monitoring conducted by Ekohandal Sdn Bhd latest report received in December 2023 and within class IIB National Water Quality Standards for Malaysia. 3) The waste management practice was not manage properly as the disposal of waste not done accordingly: ▪ Based on site inspection at Sg. Segamaha Estate Field Block 33, sighted food packaging wastes and used 2T bottles were disposed at the area. – Site visit at field PM 18 A, the field condition are clear from any food waste packaging and used lubricant bottle. ▪ Based on site inspection at Bukit Segamaha Estate Landfill Area, sighted food packaging wastes and recycle wastes was disposed outside from the landfill hole. The practice showed no wastes segregation was carried out. Besides, there is no trace of disposal domestic wastes in 9 days

Clause	Indicators	Comply Yes/No	Findings
			between 21/03/2023 to 30/03/2023 in the landfill based on open and closed date landfill hole. The domestic wastes collection was collected 2/3 times per week based on scheduled.- Site visit landfill at PM10B, segregation of waste was adequately carried and shown no recyclable items been disposed inside landfill. This landfill has been remarked with date open and close which consequently implemented. ▪ During site inspection at Bukit Segamaha Estate Housing Area (Block E) near to rainwater puddle, sighted used motorcycle tire, food packaging wastes and recycle wastes was disposed at the area.- Site visit at Bukit Segamaha housing area, the tidiness are improved and all waste are dispose accordance to waste management plan. ▪ During site inspection at recreation area and write off houses (Segamaha POM), sighted food packaging wastes and recycled wastes was disposed at the area. -Site visit at line site SPOM, tidiness has been improved and waste been dispose as waste management plan. ▪ During site inspection at House near to HCV area, sighted agricultures waste was disposed at the area. Site visit at line site LBS, tidiness has been improved and waste been dispose as waste management plan. ▪ It was found that clinical wastes SW 404 was generated at the G&G Estate, Sg. Segamaha Estate, Bukit Segamaha Estate stored more than 180 days. No approval extension has been carried out. – Site visit at clinics at G&G, LBS and LSS plus verification of records noted that no clinical waste been stored more than 180 days. ***As a result, Major NCR DA 03 2023 effectively closed.*** All estates has established HCV action plan for titled 'High Conservation Value (HCV) Action Plan'. The estate planned to maintain the riparian reserve with the details are been reported in indicator 7.12.4.
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. *<u>AUDITORS' GUIDE:</u>* *1)Appropriate language is used for the employment procedures – Bahasa Malaysia, English and language understood by all workers or their representative.* *2)Workers – local/ foreign/ contractors/ Orang Asli/ male & female.* *3)Get confirmation from workers (as stated above) that they understand the employment procedures content.*	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. The termination and retirement process are also been stated inside same procedure which accordance as per regulations. Meanwhile, promotion process is available for the local & foreign workers in the Limits of Authorities (LOA) dated 03/04/2023, under para 8 Employee Matters below point 8.8 Promotion. BPB have implemented Group Sustainability Policy Statement signed by Chief Executive Officer on 12/07/2021, where

Clause	Indicators	Comply Yes/No	Findings
			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 Segamaha POM was on 01/04/2024 for general worker (School Van Driver). A copied of identification card was kept as record. 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 Operating Unit. The mechanism on responsible migrant workers recruitment that includes monitoring and due diligence of the recruitment agency dated 01/01/2024 (Based on Memorandum of Agreement/Contract Agreement – Responsible Recruitment for Indonesian and Philippines Worker Supply, Renewal Passport and Work Permit). For the LTTS, G&G, Bukit Segamaha, Sg. Segamaha Estate sighted 1 recruitment agency was 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 operating unit are all included. The POM sighted 1 recruitment agency that was appointed. All foreign workers employed in the POM were hired via walk-in interviews. Most of the foreign workers employed have family ties and were born in the area.
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. *<u>AUDITORS' GUIDE:</u>* *1) Apart from updating the HIRARC based on accident/incidence repot, auditor needs to further enhance this activity to ensure details in the HIRARC is appropriate.* *2) As for reporting, review the correctness and effectiveness of details in the HIRARC.*	Yes	The estates 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/01 respectively for the estates and mill. Amendments are summarized in a list detailing dates and reasons for updates. There is no new activities in both mill and estates. Estates expand mechanisation area to reduce reliance on labour. Appropriate risk control measures were determined and implemented for the respective activities and operation. Most of the moving part and rotating machinery were installed with machine guarding and properly covered. Appropriate administrative controls such as safety signage were displayed at all work stations in the mill and estate office and workshop. In general, the control measures were appropriate to the identified risks

<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>The HIRARC has been reviewed on 03/01/2024 titled “Aktiviti-Aktiviti Untuk Melintas Sungai Ladang (Tanpa Jambatan)”. Therein has included activities which requires river crossing I.e harvesting / LF pickers / Spraying / Manuring / Maintenance operations. The HIRARC has detailed hazard identification, risk analysis and risk control with long term control measures and PIC shown.

The estate also reviewed HIRARC for any incidence of > 4 days. Investigation of LTI 3 days and below are reviewed subject to severity of incidence.

As such all the NCR raised had been satisfactorily closed and concluded.

Noise Risk Assessment (NRA)
The NRA for the estates and the mill in Segamaha BU was made respectively.

Mainly the category of employees sent for audiometric are the tractors drivers, gen-set operators, carpenter, chainsaw operator and workshop personnel including grass cutter.
The legislative requirement for the NRA and audiometric test had been complied respectively.</td></tr>
<tr><td></td><td>3.6.2 (C) The effectiveness of the H&S plan to address health and safety risks to people are monitored.</td><td>Yes</td><td>BPB Health and Safety plan among others include the following:
a) No fatality / penalty
b) to enhance OSH awareness through ESH training

The implementation of OSH plan was monitored by internal audits conducted by OSH personnel from SSD Unit. The OSH plan among others initiated by the estates/mill are as follows;

<table>
<tr><th>Task</th><th>Activity</th></tr>
<tr><td>OSH Legal Compliance</td><td>Review all relevant legal compliance</td></tr>
<tr><td rowspan="3">Emergency Response Plan</td><td>ERP Training</td></tr>
<tr><td>Fire drill</td></tr>
<tr><td>Enforcement Visit</td></tr>
<tr><td rowspan="2">OSH Management System</td><td>Review documentation</td></tr>
<tr><td>HIRARC review</td></tr>
<tr><td rowspan="3">Risk Management</td><td>Identify High Risk Area</td></tr>
<tr><td>maintenance</td></tr>
<tr><td>Hygiene Tech</td></tr>
<tr><td rowspan="3">Accident Investigation/ Reporting</td><td>Accident Investigation</td></tr>
<tr><td>JKKP 8/6 submission</td></tr>
<tr><td>Chemical Register</td></tr>
</table>

At Segamaha POM on the OHS management plan has established for 2024 to addressed issues related to</td></tr>
</table>

<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>hazards and risks, legal register and its requirements for compliance, OSH awareness and training program, accident and emergency procedures, treatment of illness/injury during the job, use of PPE, OSH Committee meetings, noise risk assessment, LEV inspection, vehicle and machineries programme inspection, etc. Generally, the OSH plans were acceptable.</td></tr>
<tr><td rowspan="3">3.7
All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.</td><td>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.</td><td>Yes</td><td rowspan="3">The training program for 2024 covering all aspects of the RSPO Principles and Criteria and other essential operations activities has been established which is accessible to all staff, workers, Smallholders and contractors. Training identification matrix has been established with target months for of implementation. The training program/subjects among others

Verification on previous findings found the annual program recent being 2024 under subject of the following with targeted employees' group of all levels.
a) Policy
b) Contract Agreement
c) Code ethic & Conduct
d) Procedure of complaint
e) Induction Program / Salary

Respectively all estates held sessions in relation to the above subjects in addition to others training as follows;

<table><tr><th>Subject</th><th>Bkt Sgamaha</th><th>Sg Sgamaha</th><th>LTT Sabah</th><th>G&G Estate</th></tr><tr><td>Work ethics & conduct /Gender</td><td>13/11/23</td><td>30/03/24</td><td>14/03/24</td><td>06/01/24</td></tr><tr><td>Induction Program / Salary</td><td>07/01/24</td><td>22/04/24</td><td>14/03/24</td><td>19/04/24</td></tr><tr><td>Contract Agreement</td><td>07/01/24</td><td>30/03/24</td><td>14/03/24</td><td>27/03/24</td></tr></table>
As such all the NCR raised had been satisfactorily closed and concluded.

<u>Segamaha POM</u>
A documented formal training programme 'training Program for the Year 2023 and records that covered aspects of RSPO Principles and Criteria was made available to the auditors.

Segamaha Business Unit had trained their staff, workers, smallholders & contractors. Sighted records of training were kept in the RSPO training file. The records included information on the title of the training, name and signature of the attendees, name of the trainer, time and venue. Among others the training held by the units as listed below.

SPOM</td></tr>
<tr><td><u>AUDITORS' GUIDE:</u>
Sample training for everyone – staffs, workers, contractors.</td><td></td></tr>
<tr><td>3.7.2 Records of training are maintained, where appropriate on an individual basis.</td><td>Yes</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
			• Penerangan Kontrak Pekerjaan & Slip Gaji on 01/04/2023 • Latihan Sistem Pemadam Api Kebakaran & Letupan on 20/05/2023 • Penerangan Permit Sekatan kerja Lebih Masa on 16/06/2023 • Latihan Pengendalian Bahan Kimia on 17/06/2023 • Penerangan Kontrak Pekerjaan on 27/06/2023 • Complaint and grievances training on 03/01/2024 • RSPO awareness on 03/01/2024 • First Aider Training on 24-25/01/2024 • Hearing Conservation Training on 26/02/2024 LTTS • Latihan Penyelenggaraan Perangkap Minyak on 08/03/2023 • Safety Procedure for Tractor driver on 20/03/2023 • Safety Procedure for Rat Baiting on 13/03/2023 • Safety Procedure for workshop on 10/04/2023 • Safety Procedure for store on 08/05/2023 • Safety Procedure for backhoe driver on 06/06/2023 • Hearing Conservation training on 20/03/2024 • Environmental awareness briefing on 05/05/2024 • Training on RTE assessment on 02/02/2024 • Emergency preparedness training on 11/3/2024 • Recycle training on 3/4/2024 • Scheduled waste training on 11/3/2024 • Training on buffer zone date 23/3/2024 • Briefing on fire prevention plan dated 14/3/2024 • Policy briefing on 14/3/2024 G&G Estate • Grievance Procedure Training on 04/01/2024 • ERP Training on 20/03/2024 • Code of Ethics & Conduct Training on 06/01/2024 • First Aid Training on 24-25/01/2024 • Recycle Training on 14/02/2024 • Segregation Training on 14/02/2024 • Hearing Conservation training on 26/02/2024 • Buffer Riparian Reserves Training on 14/03/2024 • Harvesting Training on 19/03/2024 • Briefing on RSPO policy on 27/3/2024

Clause	Indicators	Comply Yes/No	Findings
			• HCV & RTE Training on 08/04/2024 • Internal stakeholders meeting date 18/4/2024 • Sexual Harassment training date 18/4/2024 • Scheduled waste training date 20/4/2024 LBS Estate • Chemical Handling Training on 24/01/2024 • Buffer Zone management training dated 20/4/2024 • PPE training on 17/04/2024 • Complaint & Grievances Training on 16/04/2024 • SSOP Spraying Training on 09/03/2024 • Hearing Conservation Programme on 26/02/2024 • Emergency Respond Team Training on 24-25/01/2024 • Employment contract Briefing on 07/01/2024 • Sexual Harassment Training on 13/11/2023 • RSPO briefing during internal stakeholder on 18/3/2024 LSS • Chemical Handling Training on 06/08/2023 • Harvesting & Prunning training dated 12/09/2023 • PPE training on 11/10/2023 • Genset handling Training on 13/11/2023 • MTG/Tractor driving Training on 16/12/2023 • Environment & Biodiversity Training on 03/01/2024 • Internal stakeholder brief on policy dated 3/1/2024 • Emergency Respond Team Training on 04/01/2024 • Scheduled waste management and recycle training date 6/1/2024 • Hearing conservation training date 26/02/2024 • Chemical handling training date 17/4/2024 • Complaint and grievances training date 22/4/2024
	3.7.3 Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed.	Yes	Training record was up todate and well maintained. Sighted last training on SCCS dated 3/1/24. The training has been conducted by Cadet Assistant to all employees at every each workstation such as, maintenance engineer, weighbridge clerk, admin supervisor, shift supervisor, grader, laboratory assistant, and weighbridge operator, boilerman, AP, etc. The intention on this training was to create awareness on understanding on supply chain requirement

SUPPLY CHAIN REQUIREMENTS FOR MILLS

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.1	Identity Preserved Module A mill is deemed to be IP is the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO P&C, or against a Group Certification Scheme Certification for the CPO mills is necessary to verify the volumes and sourced of certified FFB entering the mill, the implementation of any processing control as and volume sales of RSPO certified products. If a mill process certified and uncertified FFB without physically separating them, the inly MB Module is applicable.	Yes	Not applicable due to Segamaha POM using Mass Balance model.
3.8.2	Mass balance Module A mill is deemed to be MB is the mill process FFB from both RSPO certified and uncertified plantations/estates. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3rd party certified supply base.	Yes	Segamaha POM received certified FFB from own estate and Uncertified FFB from outsider FFB supplier.
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 total volume of certified oil palm	Yes	The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill As in Table 2 (FFB) & table 4(CPO & PK) in this report.

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.		
3.8.4	The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO supply chain managing organisation (RSPO IT platform).	Yes	The mill observed to have met registration and reporting requirements for supply chain through the RSPO Palm Trace. Copy of Shipping Announcement was provided during the audit as evident of compliance to reporting requirement as listed by the standard.

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.	Yes	The newly Revised Supply Chain and traceability Procedure was issue on 01/09/2022. the said procedure was sighted and found all elements of the RSPO Supply Chain standard were covered which included: The revised procedure has addressed the new Sales Declaration Flowchart, New Template on Long Term Sales declaration and Revised Format of Mass Balancing Report Sighted CPO and PK production record, weighbridge report, dispatch record and training record was up todate and well maintained. Sighted last training on SCCS dated 3/1/2024. The training has been conducted by Cadet Assistant to all employees at each workstation such as, maintenance engineer, weighbridge clerk, admin supervisor, shift supervisor, grader, laboratory assistant, and weighbridge operator, boilerman, AP, etc. The intention on this training was to create awareness on understanding on supply chain requirement The Mill Manager has the overall responsibility and authority over the implementation of the supply chain requirements in the Segamaha POM. Segamaha POM has implemented Clause 7.0 – traceability procedures for receiving and processing certified and non-certified FFBs. Segamaha POM has received noncertified FFB from outside plantations and smallholders.

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.	Yes	As describe under para The Supply Chain and traceability Procedure was issue on 01/09/2022 para 5.4 - internal audit, and split internal audit procedure – Internal Audit Procedure, date July 2016 revised on 24 May 2022 which is follow the RSPO Supply Chain Certification Standard and requirements. Audit report has also been established. The audit was conducted against the RSPO Supply Chain Certification Standard requirements and cover mass balance module requirements. RSPO supply chain internal audit was conducted on 8-13/1/2024.There are 0 finding were raised by auditor. Audit Attendance sheet, audit plan, audit notes, and NC was sighted by auditor. Management review meeting dated 13/01/2024 (combine RSPO SC and RSPO MYNI 2019, MSPO and MSPO SCCS) • Internal audit – (0 NCR SCCS Only) • Customer feedback • Previous meeting – was highlighted • Changes • Recommendation for improvement – improve the established system

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. *<u>AUDITORS' GUIDE:</u>* • *Obtain list of all suppliers and list of purchase orders/invoices/ documentation issued between the mill and the suppliers.* • *Check for agreement/contracts signed with suppliers (if necessary).* • *Sampling of purchase orders/invoices shall be done on a random basis and the minimum number of samples selected shall be based on the square root formula for each supplier.* • *Ensure the purchase orders/invoices have the correct supplier's information.*	Yes	Segamaha POM received certified FFB And Uncertified FFB. The Weighbridge Clerk checked and verified the consignment notes issued by the supplying estates for the in-coming RSPO and non-RSPO FFBs. SPOM still kept copies of the FFB Consignment Notes or FFB Delivery Notes issued by the supplying estates. Randomly selected FFB delivery notes/dispatch tickets for RSPO-certified FFBs issued by the supplying estates on the in-coming FFBs were verified. It was found that all delivery notes/dispatch tickets had indicated the estate's RSPO Certificate number, the name of the supplying estate and the quantity (weight in Kg) of the FFBs. Auditor has verified that there was no overproduction for period between April 2023 – March 2024

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	Yes	Documented procedures related to sales and goods out were sighted and found adequate. Based on verification during the audit, SPOM has deliver certified materials to end buyer such as KLK Prmier Oils Sdn Bhd, Lahad Datu Edible Oil Sdn Bhd Therefore, the samples of certified CPO & PK sales has complied to standard requirement.

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.	Yes	Segamaha POM outsource transportation of certified product (CPO & CPK) to end buyer and this activity being bound by signed agreement. There is contract document between SPOM and the transporters) stated that the contractor agrees that certification bodies (CBs) have access to the outsourcing contractor or operation if an audit is deemed necessary. The RSPO Supply Chain procedure has described on Outsource Contractor and briefed to the contractor during stakeholder meeting on date 22/2/24. An agreement covering the outsources activity were sighted. During stakeholder meeting 2 representatives from the outsource contractor attended the meeting. It has been noted that the meeting highlighted the information on the implementation of RSPO standard. Inspection was carried out as additional effort to ensure no contamination sighted book at AP Post. There is a contract Agreement has been made on 01/09/2018 and there were also addendum to the transport agreement made on 01/09/2020 for clause 1.3 a) - for child and young person shall not employed and clause 1.5– the contractor shall upon to request by company, allow CB audit is deemed necessary and also sighted the addendum document to the existing transport agreement dated 1 September 2020 And the statement “the contractor shall upon request by the company, allow CB access to audit contractor premises or operation if deemed necessary is available in the Addendum.

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.10	The site shall record the names and contact details of all contractors used for the processing or physical handling of RSPO certified oil palm products.	Yes	List of contractors specifically the transporter which involve in the physical handling of certified materials had been well maintained through the stakeholder listing dated 6/1/24. Among the details maintained are name, contact no. as well as address of the contractor.
3.8.11	The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products.	Yes	No new contractors used and will be used in the future for the processing or production of RSPO certified materials. Nonetheless, the PIC was aware on the need to inform CB on those new contractors prior to next audit.
3.8.12	The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements.	Yes	SPOM found to have maintained an accurate, complete, up-to-date and accessible records and reports pertaining to their traceability/ supply chain system implementation. Among those sighted are as per listed in para 3.8.5 of this report.
	Retention times for all records and reports shall be a minimum of two (2) years and shall comply with legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock.	Yes	All records related to RSPO SC were maintained minimum for 2 years. Sample CPO dispatch note since Jan 2015 until to date was available and well maintained.
	iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis.	Yes	NA since this mill is MB Mill
	iv) For Mass Balance Module, the mill: a. shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis. b. All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by	Yes	a) Segamaha POM had continued to keep record and balances of all receipts of RSPO-certified FFBs and deliveries of RSPO-certified CPO and PK on a three-monthly basis in the table 'Mass Balance Record for Oil Mills'. b) The records of of the volume purchased (input) and claimed (output) over a period of 12 months was updated in 'Mass Balance Records for Oil Mill'. c) The Mass Balance Record for Oil Mills –Segamaha POM indicated both positive balances for the certified CPO and palm kernel. d) 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. e) 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

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	RSPO. 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).		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.	Yes	Segamaha POM process all the received certified crop & their processing output will be based on their actual Oil Extraction Rate (OER) as well as Kernel Extraction Rate (KER).
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.	Yes	These figures were monitored on daily & monthly basis by the mill using the prepared template (e.g. Monthly Production Report – Physical Movement) to ensure their accuracy as well as monitoring of their ongoing performance.
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.	Yes	Marketing Department personnel updated the RSPO IT platform system upon confirmed contract, normally completed via the system within 3-month period after shipment or within the duration agreed by Mill's respective customer/ buyer. They have updated the system based on input provided by SPOM (e.g. of input Projected & Actual FFB Processed template, Mass Balancing Records for Oil Mills (3 monthly), daily production summary report, monthly production summary report etc.) Based on SPOM Palm Trace inventory system, they have sales certified materials to (CSPO & CSPK) to the relevant refineries.
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	Yes	Marketing Department personnel updated the RSPO IT platform system upon confirmed contract, normally completed via the system within 3-month period after shipment or within the duration agreed by Mill's respective customer/ buyer. They shall update the system based on input provided by SPOM (e.g. of input Projected & Actual FFB Processed template, Mass Balancing Records for Oil Mills (3 monthly), daily production summary report, monthly production summary report etc.) SPOM has view access of their Palm Trace system, their Member ID: RSPO_PO1000003737 Summary of

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	dispatch documentation date. ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform		transaction had been generated and found acceptable.
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. *AUDITORS' GUIDE:* *SC auditors, kindly check the application of RSPO Trademark and RSPO Logo, to be in accordance with that specified as General Corporate Communications and Product-Specific Communications of RSPO Rules on Market Communications and Claims, 2022 (wherever applicable).*	Yes	Relevant information on product claim (including applicable Supply Chain model and certificate number) being correctly indicated in the relevant outgoing paperwork. SPOM has not use RSPO corporate logo as well as trademark logo.

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	Boustead Plantations Berhad have a documented policy ''Polisi Hak Asasi Manusia'' dated 20/5/2020 that prohibits retaliation against Human Rights Defenders. Sighted also the BPB Sustainability Policy dated 12 July 2021 that include Respect Human Rights in the clause 2.2. Policy titled 'Anti-Harassment Policy Statement' dated 1 March 2022 prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces. The policy has been communicated to all workers during morning muster and training/briefing sessions and to all External Stakeholders through Joint Consultation meetings and Stakeholder Meeting held for 2023 and 2024 as verified from the Training records and Stakeholders meeting minutes for the two years and the meeting has been conducted throughout Segamaha CU on 22/2/24, The Auditor has also verified through interview with samples of all levels of the workforce, operations, FFB suppliers and local communities who acknowledged their understanding of the policy. Sighted Training has been done for workers on 3/1/24 (POM), 27/3/24(GNG), 14/3/24 LTTS, 16/3/2024 Bukit Segamaha, Sungai Segamaha on 3/1/24
	4.1.2 The unit of certification does not instigate violence or use any form of harassment in their operations.	Yes	There is no evidence that Segamaha CU instigates any violence or use any form of harassment including the use of mercenaries and paramilitaries in its operations. This was confirmed from Auditor's interviews with employees from all levels (staff, workers, security personnel) and consultations held with local communities from Kg Paris and Kg Sg Takala and other external stakeholders. There was no issue regarding user rights and conflicts between local communities and other stakeholders with Segamaha CU
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	Segamaha 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 Segamaha CU Nak CU in resolving disputes and grievances exists in the procedure called "Grievance Procedure (Workers (Estates and Mill), Public, Aborigines and others", "Flowchart for Grievance/Complaint (workers, Public and others)" and "Flowchart for Grievance/Complaint to higher authority". dated 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 and Mill 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 Segamaha 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 14/3/24(LTTS), 3/1/24 (POM), 27/3/2024(G&G Estate), 16/3/2024 (Bukit

Clause	Indicators	Comply Yes/No	Findings
			Segamaha) 3/1/2024 (Sungai Segamaha Estate).It has been verify through interviewed with Growers and Villagers from Sg Tekala that the documented SOP named Grievance Procedure dated 1st March 2022 was already developed with participation of them During Stakeholder Meeting dated 16/2/23 and latest on 22/2/24 all Segamaha CU. **Thus, Past Major NCR MZK 02 2023 is successfully closed.**
	4.2.2 Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties. *AUDITORS' GUIDE:* *1)Appropriate language is made available – Bahasa Malaysia, English and language understood by all workers or their representative.* *2)Workers – local/ foreign/ contractors/ Orang Asli, ALL.* *3)Get confirmation from workers (as stated above) and other affected stakeholders sampled during the audit that they understand the procedures content – complaint/grievance.*	Yes	The Segamaha CU maintained affirms that its dispute system is open to any affected parties. Relevant policy titled 'Polisi Pemberian Maklumat (Whistleblowing)' and procedures were available. In accordance with the procedure, the anonymity of complainants and whistle-blowers will not reveal to third parties. The documented system in dealing with complaints and grievances are briefed during muster briefing and Induction training. At the Estates and Palm Oil Mill, this briefing was also given during Internal and External Stakeholder meetings in 2024 (Refer 1.1.4). To ensure that illiterate parties also understand the procedures, verbal briefings are given are translated into the language the affected parties understand. This was confirmed by foreign workers interviewed by the Auditor at the Estates and Mill.
	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	Segamaha 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). Sample of grievance are related to housing defect and been verified that the certification unit had react within the agreed time frame (2 weeks) and satisfactory acceptance by the complainant.
	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 Segamaha 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 March 2022. The Mill and Estates within Segamaha 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. The grievance procedure at Segamaha CU has been updated with the option for complainant to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator as verified at section 2.2.

Clause	Indicators	Comply Yes/No	Findings
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. *AUDITORS' GUIDE:* *1)Do the stakeholders include Orang Asli or indigenous people? Refer to AUDITORS' GUIDE IN REPORTING ORANG ASLI MATTERS at the end of this checklist.* *2)To check records on communication & consultation between the CU and the local communities.* *3)The contributions should have long term economic, social and/or environmental benefits, and/or SDGs related.*	Yes	There is evidence that contributions to community development was provided based on consultations. Sighted sampled CSR activities at Segamaha units and found to be in place for the Mill, G&G Estate, Sg. Segamaha Estate, LTTS Estate and Bukit Segamaha Estate.
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. *AUDITORS' GUIDE:* *Do the stakeholders include Orang Asli or indigenous people? Refer to AUDITORS' GUIDE IN REPORTING ORANG ASLI MATTERS at the end of this checklist.*	Yes	The documents related to the right to use the land was made available to the audit team. Records of ownership were maintained at respective estate's office. This plantation area was previously owned by Sabah State Government. Segamaha POM & Sg. Segamaha Estate Segamaha POM is located in Segamaha Estate. The land titled was sharing together by these two operations. The owner of land title for Sg. Segamaha Estate is Boustead Rimba Nilai Sdn Bhd. G&G Estate The owner of land title for G&G Estate is Boustead Rimba Nilai Sdn Bhd.. Bukit Segamaha The owner of land title for Bukit Segamaha Estate is Boustead Rimba Nilai Sdn Bhd. It has been verified that for Segamaha POM, Bukit Segamaha and Sungai Segamaha Estate, Segamaha Development Sdn Bhd (Boustead) has bought the land in 24/5/1990, as Country Lease. It was previously owned by Arissan Plantations. Boustead has acquired the land in 1990 and change the name to Boustead Rimba Nilai Sdn Bhd on 13/6/2005. For G&G Estate, as Country Lease, the land Title was previously owned by G&G Plantations Sdn Bhd and for another Division is KTS Plantation Sdn Bhd which is they bought the land from Sabah Land Development and Boustead Rimba Nilai Sdn Bhd has bought the land from the company in 2014. And, for LTT Sabah Estate the land it was originally owned by Lembaga Tabung Angkatan Tentera, Boustead (Lembaga Tabung Angkatan Tentera) has bought the land in 29 January 1985 from Sabah Land Development as

Clause	Indicators	Comply Yes/No	Findings
			Country Lease. All The land titles were for planting either oil palm or agricultural crops for economic value. Auditor has made an attempt to verify through transfer process, however all of the company were not traceable due to termination or change the name. Verify through the Land Title It has been confirmed that Boustead. Plantations has the right to use the land which is legitimately owned by their company.
	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 Segamaha CU. The audit team had confirmed that there were no land issues related to previous owners. The audit team has also interviewed relevant stakeholders such as the *Majlis Pengurusan Komuniti Kampung Paris, Majlis Pengurusan Komuniti Kampung Sungai Takala*, From the interviews, it can be concluded that there was no evidence of any land disputes between local communities and at Segamaha CU.
	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 Segamaha CU. The audit team had confirmed that there were no land issues related to previous owners. The audit team has also interviewed relevant stakeholders such as the *Majlis Pengurusan Komuniti Kampung Paris, Majlis Pengurusan Komuniti Kampung Sungai Takala*, From the interviews, it can be concluded that there was no evidence of any land disputes between at Segamaha CU with local communities and neighbouring estates.
	4.4.4 All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements.	Yes	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Segamaha CU. The audit team had confirmed that there were no land issues related to previous owners. The audit team has also interviewed relevant stakeholders such as the *Majlis Pengurusan Komuniti Kampung Paris, Majlis Pengurusan Komuniti Kampung Sungai Takala*, From the interviews, it can be concluded that there was no evidence of any land disputes between at Segamaha CU with local communities and neighbouring estates.
	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	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Segamaha CU. The audit team had confirmed that there were no land issues related to previous owners. The audit team has also interviewed relevant stakeholders such as the *Majlis Pengurusan Komuniti Kampung Paris, Majlis Pengurusan Komuniti Kampung Sungai Takala*, From the interviews, it can be concluded that there was no evidence of any land disputes between at Segamaha CU with local communities and neighbouring estates.
	4.4.6 There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.	Yes	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Segamaha CU. The audit team had confirmed that there were no land issues related to previous owners. The audit team has also interviewed relevant stakeholders such as the *Majlis Pengurusan Komuniti Kampung Paris, Majlis Pengurusan Komuniti Kampung Sungai Takala*, From the interviews, it can be concluded that there was no evidence of any land disputes between at Segamaha CU with local communities and neighbouring estates.
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	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 Segamaha CU and land titles, there was no new plantings on local peoples' land and also estate land. It has been verified that the land is legitimately owned by Segamaha and the audit team had confirmed that there were no land issues related to previous owners The audit team has also interviewed relevant stakeholders such as the *Majlis Pengurusan Komuniti Kampung Paris, Majlis Pengurusan Komuniti Kampung Sungai Takala*, From the interviews, it can be concluded that there was no evidence of any land disputes between at Segamaha CU with local communities and neighbouring estates
	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	Based on Social Impact Assessment (SIA) Report for Segamaha CU and land titles, there was there was no new plantings on local peoples' land and also estate land. It has been verified that the land is legitimately owned by Segamaha and the audit team had confirmed that there were no land issues related to previous owners The audit team has also interviewed relevant stakeholders such as the Majlis Pengurusan Komuniti Kampung Paris,

Clause	Indicators	Comply Yes/No	Findings
documented system that enables these and other stakeholders to 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.		Majlis Pengurusan Komuniti Kampung Sungai Takala, From the interviews, it can be concluded that there was no evidence of any land disputes between at Segamaha CU with local communities and neighbouring estates
	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 Segamaha CU. The audit team had confirmed that there were no land issues related to previous owners. The audit team has also interviewed relevant stakeholders such as the Majlis Pengurusan Komuniti Kampung Paris, Majlis Pengurusan Komuniti Kampung Sungai Takala, From the interviews, it can be concluded that there was no evidence of any land disputes between at Segamaha CU with local communities and neighbouring estates
	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	Based on Social Impact Assessment (SIA) Report for Segamaha CU and land titles, there was no new plantings on local peoples' land. It has been verified that the land is legitimately owned by Segamaha and the audit team had confirmed that there were no land issues related to previous owners The audit team has also interviewed relevant stakeholders such as the Majlis Pengurusan Komuniti Kampung Paris, Majlis Pengurusan Komuniti Kampung Sungai Takala, From the interviews, it can be concluded that there was no evidence of any land disputes between at Segamaha CU with local communities and neighbouring estates
	4.5.5 Evidence is available that the affected communities and rights holders have had the option to access to information and advice that is	Yes	Based on Social Impact Assessment (SIA) Report for Segamaha CU and land titles, there was no new plantings on local peoples' land. It has been verified that the land is legitimately owned by Segamaha and the audit team had confirmed that there were no land issues related to previous owners The audit team has also interviewed relevant stakeholders such as the Majlis Pengurusan Komuniti Kampung Paris,

Clause	Indicators	Comply Yes/No	Findings
	independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands.		Majlis Pengurusan Komuniti Kampung Sungai Takala, From the interviews, it can be concluded that there was no evidence of any land disputes between at Segamaha CU with local communities and neighbouring estates
	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	Based on Social Impact Assessment (SIA) Report for Segamaha CU and land titles, there was no new plantings on local peoples' land. It has been verified that the land is legitimately owned by Segamaha and the audit team had confirmed that there were no land issues related to previous owners The audit team has also interviewed relevant stakeholders such as the Majlis Pengurusan Komuniti Kampung Paris, Majlis Pengurusan Komuniti Kampung Sungai Takala, From the interviews, it can be concluded that there was no evidence of any land disputes between at Segamaha CU with local communities and neighbouring estates
	4.5.7 New lands are not acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations without consent under the right of eminent domain of the federal and state land acquisition legislations.	Yes	There were no new lands acquired for plantation and mills. The current operation area including mill and 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 through their own representative institutions.	4.6.1 (C) A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.	Yes	The Segamaha 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 corrective actions taken as a result of this evaluation.		In accordance with the 'Land Dispute Compensation and Calculation Procedure" and "Procedure For Calculating & Distribution Fair Compensation is established. However, there was no issue/case related to this indicator as verified by audit team during consultation with staff and workers at mill and visited estates.
	4.6.3 Evidence is available that equal opportunities are provided to both men and women to hold land titles	Yes	There was no scheme small holdings at Segamaha CU. The Fresh Fruit Bunches are supplied from Boustead owned estates which are certified to RSPO and uncertified RSPO growers (Plantations) and FFB suppliers.

Clause	Indicators	Comply Yes/No	Findings
	for scheme small holdings.		
	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. As time of audit, UoC 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 audit team has also interviewed relevant stakeholders such as the Majlis Pengurusan Komuniti Kampung Paris, Majlis Pengurusan Komuniti Kampung Sungai Takala, From the interviews, it can be concluded that there was no evidence of any land disputes between at Segamaha CU with local communities and neighbouring estates. As time of audit, UoC did not conduct any expansion.
	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 Segamaha CU. The audit team had confirmed that there were no land issues related to previous owners. The audit team has also interviewed relevant stakeholders such as the *Majlis Pengurusan Komuniti Kampung Paris, Majlis Pengurusan Komuniti Kampung Sungai Takala*, From the interviews, it can be concluded that there was no evidence of any land disputes between at Segamaha CU with local communities and neighbouring estates. As time of audit, UoC did not conduct any expansion.
4.8 The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that	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	Yes	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Segamaha CU. The audit team had confirmed that there were no land issues related to previous owners. The audit team has also interviewed relevant stakeholders such as the *Majlis Pengurusan Komuniti Kampung Paris, Majlis Pengurusan Komuniti Kampung Sungai Takala*, From the interviews, it can be concluded that there was no evidence of any land disputes between at Segamaha CU with local communities and neighbouring estates. It can conclude that there is no dispute based on any recorded news and interview with stakeholders.

Clause	Indicators	Comply Yes/No	Findings
they have legal, customary, or user rights.	that any compensation was accepted following a documented process of FPIC.		
	4.8.2 (C) Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms.	Yes	Land conflict is not present in the area of the unit of certification. The audit team has also interviewed relevant stakeholders such as the *Majlis Pengurusan Komuniti Kampung Paris, Majlis Pengurusan Komuniti Kampung Sungai Takala*, Pasit Citra Sdn Bhd, Magna Jadi Sdn Bhd and Pertanian Selangor. From the interviews, it can be concluded that there was no evidence of any land disputes between at Segamaha CU with local communities and neighbouring estates. It can conclude that there is no dispute based on any recorded news and interview with stakeholders.
	4.8.3 Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant reqs. (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 audit team has also interviewed relevant stakeholders such as the *Majlis Pengurusan Komuniti Kampung Paris, Majlis Pengurusan Komuniti Kampung Sungai Takala*, Pasit Citra Sdn Bhd, Magna Jadi Sdn Bhd and Pertanian Selangor. From the interviews, it can be concluded that there was no evidence of any land disputes between at Segamaha CU with local communities and neighbouring estates. It can conclude that there is no dispute based on any recorded news and interview with stakeholders.
	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 neighboring communities where applicable).	Yes	There was no conflict or dispute over the land. The audit team has also interviewed relevant stakeholders such as the *Majlis Pengurusan Komuniti Kampung Paris, Majlis Pengurusan Komuniti Kampung Sungai Takala*, Pasit Citra Sdn Bhd, Magna Jadi Sdn Bhd and Pertanian Selangor. From the recorded news and interviews, it can be concluded that there was no evidence of any land disputes between at Segamaha CU with local communities and neighbouring estates.

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

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	During the audit, it was verified that the current and past prices for FFB (Jan – March 2024) are being displayed at the front of weighbridge station and notice board at Segamaha POM.
	5.1.2 (C) Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.	Yes	Segamaha POM is currently on Mass Balance as not all of its suppliers are RSPO certified. Segamaha regularly explains the FFB pricing to the smallholders (FFB suppliers) as attachment to the monthly invoice. The calculation of FFB pricing as in the SECOND SCHEDULE was also included as attachment to the FFB Supplier Agreements. Monthly FFB price is also presented in detail and displayed at the notice board near the Segamaha POM weighbridge. Stakeholder meeting titled 'Penerangan Tentang Cara Kira OER dan RSSF" between Segamaha CU and FFB suppliers was held on 22/2/24 and Explanation monthly during payment by Boustead. Among the agenda for discussion was "Traceability and Transparency of Supply Chain" which included explanation on the method of FFB price calculation for suppliers.
	5.1.3 (C) Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.	Yes	At Segamaha POM, fair FFB pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base. This was confirmed by the feedback from representatives of FFB suppliers interviewed during the Audit
	5.1.4 (C) Evidence is available that all parties, including women and independent representative organisations assisting smallholders where requested, are involved in decision-making processes and understand the contracts. These include those involving finance, loans/credits, and repayments through FFB price reductions for replanting and or other support mechanisms where applicable.	Yes	At Segamaha CU, there are records kept of parties, including women and independent representative organisations assisting smallholders involved in decision-making processes and understand the contracts. These include those involving finance, loans/credits, and repayments through FFB price reductions for replanting and or other support mechanisms where applicable.
	5.1.5 Contracts are fair, legal and transparent and have an agreed timeframe.	Yes	There is evidence that contracts entered into with FFB suppliers, CPO transporters and other Contractors are fair, legal and transparent. Among others, the contracts are dated, with clear provisions on contract duration, scope of services, payment of fee, obligation and undertaking of parties, provisions related to default and termination, rights and obligations upon termination, clause on dispute, etc. Annexes of the FFB supplier and transporter contracts specify method of FFB pricing calculation, schedule of transportation rates and transport rate adjustment mechanism, respectively. Interviews conducted with contractors and suppliers at estate, FFB supplier, CPO & PK transporter had confirmed their understanding of their rights and obligations under the contract. Both contractors confirmed

Clause	Indicators	Comply Yes/No	Findings
			the fairness of the terms of their contract, and payments are usually received within 7 to 10 days of invoice issuance. Contract Agreement for the following companies were verified, and, where the rates are clearly stipulated as Appendix, and price adjustments when applicable due to diesel price fluctuations are stipulated, and payment term is within 30 days of date of invoice. Interviews with representatives of these sampled companies acknowledged fair pricing, treatment, and transparency. Representatives of the following interviewed which acknowledged that pricing are fair and transparent, and payment is received within 30 days of issued invoice.
	5.1.6 (C) Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.	Yes	These contractors interviewed confirmed that payments are made in a timely manner, namely within 7 to 10 days of invoice. Audit team has verified the latest payments record for month of March 2024. Interview with FFB suppliers confirmed the agreed payments are made in a timely manner (not later than 30 days) and receipts specifying price, weight, deductions and amount paid are given.
	5.1.7 Weighing equipment is verified by an independent third party on a regular basis (this can be government).	Yes	Weighing Equipment in Segamaha POM has been calibrated by yearly basis using accredited weighing company on 7/3/24 and the inspection valid until 6/3/25. For LTTS weighbridge calibration has been done on 7/7/23 valid until 6/7/24.
	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	Segamaha CU supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material. Noted that Segamaha CU has invited nearby smallholders to attend the Stakeholder meeting scheduled on 22/2/24 to promote on RSPO certification. So far all smallholders are preferred to certify under MSPO as this is Government requirement and no complaint as per reply dated 25/2/2022 and 22/2/24.
	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	The CU also has developed a Standard Operating Procedure (SOP) on ‘Consultation Procedure’ dated January 2022. It contains procedures for consultation and discussions, solving issues/grievances, records and improvements, which is the responsibility of the Manager and Assistant Manager. It also stipulates those issues and grievances can be raised via comments, complaints, or request for information, and that all issues are to be resolved fairly and within the stipulated timeframe. The SOP also states that Master List of Documents must be available for stakeholders’ reference. This SOP are being exhibited at the office notice boards at muster grounds. The procedures have been communicated to nearby stakeholders & smallholders on 22/2/24. As at to date there is no complaint by stakeholders. The system used by the Segamaha CU in resolving disputes and grievances (including smallholders) exists in the procedure called ‘Grievance Procedure’ dated 1st March 2022. All grievances are recorded and dealt

Clause	Indicators	Comply Yes/No	Findings
			within a timeframe. Complainants are informed of the status and progress of the grievance and complaint. Nevertheless, verification of the Grievance Record book and forms at Segamaha CU Estates and Mill showed no issues with Smallholders.
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. *AUDITORS' GUIDE:* *1)First, need to confirm whether smallholders are applicable to the CU – MB certified & receiving crops from them, or there is smallholders program in the CU area.* *2)If applicable, then confirm any consultation involving the interested smallholders to know their needs for support to improve their livelihood and interest in RSPO certification. To report on dates of meetings & participation from the smallholders, and to specify their needs.*	Yes	Segamaha CU supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material. Noted that Segamaha CU has invited nearby smallholders to attend the Stakeholder meeting scheduled on 22/2/24 to promote on RSPO certification. So far all smallholders are preferred to certify under MSPO as this is Government requirement and no complaint as per reply dated 22/2/24. Segamaha CU are interested to provide consultation to interested smallholders (irrespective of type and outside the supply base) including women or other partners to assess their needs for support to improve their livelihoods and their interest in RSPO certification. However, based on available record at the CU, no smallholders outside the supply base had shown interest to contact Segamaha CU for consultation.
	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). *AUDITORS' GUIDE:* *To report more details on the identified smallholders need and support program available at the CU or develop by the company.*	Yes	Segamaha CU supports Independent Smallholders to improve smallholder livelihood and build their capacity to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder). Noted that Segamaha CU has invited nearby smallholders to attend the Stakeholder meeting scheduled on 25/2/2022 to promote on RSPO certification. Sighted minutes meeting explained regarding the RSPO, sighted also latest letter invitation to the smallholder. So far all smallholders are preferred to certify under MSPO as this is Government requirement and no complaint as per reply dated 25/2/2022. Records verified at Segamaha CU, showed no smallholders outside of supply base had shown interest to contact Segamaha CU for support consultation.
	5.2.3 Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production. *AUDITORS' GUIDE:* *Provide information SPECIFICALLY on the promotion to legalize FFB production (if*	Yes	Segamaha CU supports Independent Smallholders to improve smallholder livelihood and build their capacity to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder). Noted that Segamaha CU has invited nearby smallholders to attend the Stakeholder meeting scheduled on 25/2/2022 to promote on RSPO certification. Sighted minutes meeting explained regarding the RSPO, sighted also latest letter invitation to the smallholder. So far all smallholders are preferred to certify under MSPO as this is Government requirement and no complaint as per reply dated 25/2/2022.

Clause	Indicators	Comply Yes/No	Findings
	applicable).		Records verified at Segamaha CU, showed no smallholders outside of supply base had shown interest to contact Segamaha CU for support consultation.
	5.2.4 (C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.	Yes	There are no Scheme Smallholders in Segamaha CU FFB supply base.
	AUDITORS' GUIDE: *Provide information SPECIFICALLY on the training for pesticide handling.*		
	5.2.5 The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.	Yes	There are support programmes for smallholders within the supply base. Segamaha CU regularly reviews and publicly reports on the progress of its smallholder support programme.
	AUDITORS' GUIDE: *To clarify how CU monitors the stakeholders progress – on the smallholder support program.*		

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 and internal stakeholder consultation to all local and foreign workers on 03/01/2024, 01/04/2024, in Segamaha POM, 14/03/2024, 11/03/2023 in LTTS Estate, 27/03/2024, 18/04/2023 in G&G, 04/01/2024, 10/01/2023, in Bukit Segamaha and 03/01/2024, 30/01/2023 in Sg. Segamaha. It was also communicated to external stakeholders via consultations on 22/02/2024 for all operating unit in Segamaha CU. 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

Clause	Indicators	Comply Yes/No	Findings
			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. *AUDITORS' GUIDE:* *1) Foreign and migrant workers should not pay anything that a local worker is not required to pay, unless mandated by law.* *2)Evidence is available that all statutory payments have been made by the employer.* *3) CU will comply and pay for all statutory payments listed, recruitment fees and processing documentation by registered/ accredited recruitment agent at the respective source country, and transportation (flight ticket) from sending country to entry point and return upon completion of the contract.* *4) To sample new and existing employees for interview during audit. Try different batches, different races & countries. To find out specific information on any payment paid by workers including the recruitment fee, and any potential of debt bondage applied to workers.* *5) Check the details of contract agreement between employer & agency and the workers & agency. To sample contract agreement for new and existing employees. They may have changes and updates, and caused different issues.* *6) CU needs to have clear company policy on this, and it may be provided in the company recruitment procedure.*	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. Based on interviews with sampled new foreign workers from the Indonesian intake in March 2023, April 2023, and August 2023, it was confirmed that no recruitment fees were imposed on any of the new workers. This observation indicates that the recruitment process for these workers was conducted in accordance with ethical standards, ensuring that the workers were not subjected to financial exploitation in the form of recruitment fees. This adherence to fair recruitment practices is essential for upholding the rights and well-being of foreign workers, contributing to a more equitable and sustainable labor market.
	6.1.3 The unit of certification demonstrates that recruitment selection, hiring, access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available.	Yes	BPB has developed Foreign Workers Procedure 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 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

Clause	Indicators	Comply Yes/No	Findings
			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 Segamaha CU, 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. *<u>AUDITORS' GUIDE:</u>* *1)The appointed person shall also understand and be willing to conduct his/her duty as the workers representative. This need to be confirmed via interviews. Can also review the appointment letter/JD of that personnel.* *2)To confirm that the activities beneficial to the gender committee members are in place.*	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 19/04/2024 in Segamaha POM, 20/04/2024 in LTTS, 30/03/2024 in G&G, 02/03/2024 in Bukit Segamaha and 04/04/2024 in Sg. Segamaha. The minutes of the meeting included discussion points on complaints and grievances, raising awareness, identifying and addressing issues of concern, as well as opportunities and improvements for women. A dedicated budget was allocated in the committee to execute the opportunities and improvements for women. It was noted that there were no issues related to sexual harassment or violence reported in the meeting minutes. Additionally, a WhatsApp group was established as an alternative method to monitor for any issues. Interviews with the Chairman of the committee in Segamaha POM, in LTTS, in G&G, in Bukit Segamaha and in Sg. Segamaha, 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. ***As a result, previous Major NCR was acceptable to closed.***
	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. Comparisons were made of sampled employment contracts and pay slips of all job scope. Evidence is available that sampled workers receive equal pay for equal work.
6.2 Pay and conditions for staff and workers and for contract	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	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.

Clause	Indicators	Comply Yes/No	Findings
workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW).	languages (English or Bahasa Malaysia) and explained to them in language they understand. *AUDITORS' GUIDE:* *1)Appropriate language is made available – Bahasa Malaysia, English and language understood by all workers or their representative.* *2)Workers – local/ foreign/ contractors/ Orang Asli, male & female.* *3)Get confirmation from workers that the above documentation is made available to them, and they understand the content.*		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 pay slips (December 2023, January 2024, February 2024, March 2024) 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. Samples were taken and verified and found to be in place.
	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. *AUDITORS' GUIDE:* *1) To request for the CH to prepare contracts/employment records between recruitment agencies and the employer (HQ). The document is needed during the audit.* *2) To review contracts/employment offer letters signed by migrant workers in their respective country at the time of hiring.* *3)* ***Contract agreement must be available in the workers national language.*** *4) If (3) is not available, seek documented evidence that the contract agreement has been explained by the management official via interview with workers, training records etc.* *5) Consider several job positions in overtime sampling e.g. harvesters, creche nanny, nursery, bunch grader.* *6) Maternity leave shall be applicable to every*	Yes	Details of payments and conditions of employment are stated and documented in the employment contracts given to all workers. The contract contains terms related to duration, hours of work, overtime, annual/medical leave, public holiday, mutual termination, salary deductions, maternity entitlement, etc. The terms are in compliance with the Sabah Labor Ordinance, Minimum Wages Order 2022, SOCSO Act 1969, EPF Act 1991, EIS Act 2017, and the contract 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 POM and estates have also demonstrated compliance with the Sabah Labor Ordinance and the Contract Agreement in terms of the employment contracts signed with workers. According to the Contract Agreements, the working hours are set at 48 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.

Clause	Indicators	Comply Yes/No	Findings
	worker, be it local or foreign female employees. 7)To include queries on application of annual leave and Annual Leave Pay (ALP), to ensure workers understanding.		
	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. *AUDITORS' GUIDE:* *1) All claims need to be checked and confirmed i.e., information collected from the interview session (positive & negative) vs documentation maintained by the company.*	Yes	The employment contract is drafted according to the Sabah Labor Ordinance Cap.67, and both local and foreign employment adopt the same contract. As Sabah State has not recognized the Malaysian National Union for Plantation Workers, no collective agreements are in place. For POM, all workers are paid based on daily or monthly rates only. At the estates, all workers are paid via daily or pieced rates. The piece rate pricing is published on the notice board. There is evidence of legal compliance as per the contract agreement, such as regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice, and other legal labor requirements. The working hours as per contract agreement were, working hours at 48 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 records from July 2023, September 2023, December 2023, January 2024, March 2024, the audit checked the roll book recorded from the punch card system and the monthly wage statements abstracted from the PIMACS system. Additionally, interviews were conducted with 13 sampled workers from various job scopes, all of whom confirmed that they worked no more than 12 hours per day. The POM continued to monitor and ensure that all workers did not work more than 12 hours per day through morning briefings and awareness efforts. ***As a result, previous Major NCR was satisfactory closed.*** Permits from the Department of Labour, were sighted to show that proper approval has bheen obtained. Based on interview sampled female workers (especially mother), chief clerk, and verification of pay slip, confirmed that workers with medical certificates are given a paid medical leave, and female workers are given 60 days paid maternity leave. There is no evidence of termination, and so compliance with reasons 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	Yes	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 Estate Dresser or Field Conductor and using the Housing Weekly Inspection Checklists. Any issues found during the inspection were noted down in the

Clause	Indicators	Comply Yes/No	Findings
	reasonable time (5 years) is allowed to upgrade the infrastructure. *AUDITORS' GUIDE:* *1) Medical care and facilities shall be available for the employees, be it local or foreigners i.e. medical assistance, pregnancy checkup, child delivery through registered medical practitioner and vaccination.* *2) HUMANA or Child Learning Centre is available for workers' children who are ineligible to attend government school.* *3) Recreational facilities such as children playground, football/futsal field, badminton court, praying facilities etc shows the employer considerations to good living condition for the workers and their families.*		checklist and action will be taken accordingly. VMO last visit on 16/04/2024 in all estates in Segamaha CU by Klinik Marbello Paris 3.
	6.2.5 The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.	Yes	All operating units were able to demonstrate that efforts have been made to improve workers' access to adequate, sufficient and affordable food by allowing food canteens and 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 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	Yes	The CU provided a decent living wage for both local and foreign workers based on prevailing wages assessment methodology. Total cost of In kind benefits includes wage, paid leave, mandatory/medical, retirement benefits, donations service bonus, meals, housing, health, facilities, sports and recreation, education, creche, welfare, etc. All of this benefit are given free to all employees. In absence of DLW, the management conducted Prevailing Wage Assessment based on check-roll worker for period of the year 2024. The auditor had verified the calculation and though the calculation was in line with RSPO Guidance on Calculation Prevailing Wages and found rational/acceptable based on local rate

Clause	Indicators	Comply Yes/No	Findings
	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.		
	6.2.7 Permanent, full-time employment is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal.	Yes	All workers employed full-time employees, and based on records reviewed and interviews conducted, there are no casual, temporary and day labour employed within all operating units.
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,	6.3.1 (C) A published statement recognising freedom of association and right to collective bargaining in national languages (English and/or Bahasa Malaysia) is available and is explained to all workers, in language that they understand, and is demonstrably implemented.	Yes	The published statement recognizing freedom of association and right to collective bargaining in national languages (English and/or Bahasa Malaysia) was available in the Group Sustainability Policy Statement signed by Chief Executive Officer on 12/07/2021 and was publicly available on the notice board. The policy was explained to all workers during morning muster and demonstrably implemented in the Workers Representative Committee which freely elected including migrant workers. The committee implemented for the employees to speak freely, and the meeting will be conducted twice per year. 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	Although there were no official trade unions in Sabah operating within the Segamaha CU, workers had appointed their own representatives to sit on the Workers Representative Committee. The Workers Representative Committee is comprised of worker and management representatives. Minutes of the Workers Representative Committee meetings were documented, sighted and verified as follows: <u>Segamaha POM</u> Based on the minutes of meetings dated 18/04/2024 and 04/02/2023, as well as interviews with the workers' representative and the chairman, it was confirmed that previous or pending issues were resolved by estate

Clause	Indicators	Comply Yes/No	Findings
the employer facilitates parallel means of independent and free association and bargaining for all such personnel.			management accordingly. The workers revealed that they are satisfied with the management's decisions to address the issues. LTTS Based on the minutes of meetings dated 25/01/2024 and 20/03/2023, as well as interviews with the workers' representative and the chairman,, it was confirmed that previous or pending issues were resolved by estate management accordingly. The workers revealed that they are satisfied with the management's decisions to address the issues. G&G Based on the minutes of meetings dated 18/04/2024 and 17/05/2023, as well as interviews with the workers' representative and the chairman, it was confirmed that previous or pending issues were resolved by estate management accordingly. The workers revealed that they are satisfied with the management's decisions to address the issues. Bukit Segamaha Based on the minutes of meetings dated 24/02/2024 and 24/09/2023, as well as interviews with the workers' representative and the chairman, was confirmed that previous or pending issues were resolved by estate management accordingly. The workers revealed that they are satisfied with the management's decisions to address the issues. Sg. Segamaha Based on the minutes of meetings dated 15/03/2024 and 30/01/2023, as well as interviews with the workers' representative and the chairman, was confirmed that previous or pending issues were resolved by estate management accordingly. The workers revealed that they are satisfied with the management's decisions to address the issues.
	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. *AUDITORS' GUIDE:* *1)To ensure that the appointment of workers representative for workers union/labour organizations/JCC, for all workers including migrant and contract workers are freely appointed by the workers themselves.* *2)The appointed person shall also understand and be willing to conduct his/her duty as the workers representative. This need to be confirmed via interviews.*	Yes	Interviewed with the workers' representatives in Segamaha CU, confirmed that the management did not interfere the formation of the association. All of them were elected freely by the workers via election.

Clause	Indicators	Comply Yes/No	Findings
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 Segamaha CU and indirectly via website as per link as following: http://www.bousteadplantations.com.my/sustain_policy.html
	6.4.2 (C) There is evidence that minimum age requirements are met. Personnel files show that all workers are above the national minimum age or above company policy minimum age, whichever is higher. There is a documented age screening verification procedure. *AUDITORS' GUIDE:* *1) Apart from the legal requirement applicable in the geographical location (peninsular, Sabah, Sarawak), to crosscheck with the internal policy/directive establish by the company.*	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 Segamaha CU. 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 the operating unit employ anyone below the age of 18 years. This was verified by examining the master lists of each operating unit where details of the workers' particulars and dates of birth are available. Interviews with workers and staff, as well as observations made during field visits confirm that only those above 18 are employed.
	6.4.4 The unit of certification demonstrates communication about its 'no child labour' policy and the negative effects of child labour, and promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live. *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.

Clause	Indicators	Comply Yes/No	Findings
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. The Group Sustainability Policy statement was communicated through morning briefings and internal stakeholder consultation to all local and foreign workers on 03/01/2024, 01/04/2024, in Segamaha POM, 14/03/2024, 11/03/2023 in LTTS Estate, 27/03/2024, 18/04/2023 in G&G, 04/01/2024, 10/01/2023, in Bukit Segamaha and 03/01/2024, 30/01/2023 in Sg. Segamaha. It was also communicated to external stakeholders via consultations on 22/02/2024 for all operating unit in Segamaha CU. Additionally, the CU has formed a Gender Committee responsible for organizing relevant activities and programs. The Sexual Harassment Policy and the flowchart for handling social issues have been explained to all levels of the workforce during Gender Committee meetings. This ensures that everyone is informed about the procedures for addressing and resolving any issues related to sexual harassment, promoting a safe and respectful work environment
	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	The policy to protect the reproductive rights of all was implemented under the Group Sustainability Policy Statement dated 12/07/2021 and Anti-Harassment Policy statement dated 01/03/2022, which provides protection of reproductive rights for all, especially women. The Labour Standard specifies that the company recognizes employees' rights to reproduction and reproductive health, including the right to make decisions regarding reproduction. Based on interviews with sampled female workers, there is evidence that this standard is being implemented: female workers are entitled to 98 days of paid maternity leave, and pregnant women are assigned light work. During interviews with sampled female workers, they demonstrated a clear understanding of their reproductive rights and expressed their awareness. The policy and procedure were also communicated to all levels of the workforce through Morning Muster and the Gender Committee. The policy grants employees the right to decide freely and responsibly about their family planning and to make decisions concerning reproduction free from discrimination, coercion, and violence.
	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 Sg. Segamaha Estate, the new mothers' needs were assessed in February 2024, sighted the needs for the mothers required breastfeeding 30 mins time.
	6.5.4 A grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce.	Yes	BPB has established Grievance Procedure 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 any complaint in the estate and mill. The grievance procedure was communicated during morning muster and gender committee meeting. Interviewed with the sampled female workers and gender committee chairman, confirmed that they are aware of the complaint procedure and informed that there is no case of sexual harassment and violence reported.
6.6 No forms of forced or	6.6.1 (C) All workers have entered into employment voluntarily, and the following	Yes	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

Clause	Indicators	Comply Yes/No	Findings
trafficked labour are used.	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		management when it is due for renewal permit. There is no contract substitution reported as most of them are dependents of workers and they requested work by walk-in to the estate. Overtime was on a voluntary basis and payment was made accordingly. There is no restriction of movement as they are allowed to go out anytime. They have freedom to resign and no penalty on the termination of employment. In addition, confirmation from the workers that there is no debt bondage or withholding of wages. Based on interviews with sampled new foreign workers from the Indonesian intake in March 2023, April 2023, and August 2023, it was confirmed that no recruitment fees were imposed on any of the new workers. This observation indicates that the recruitment process for these workers was conducted in accordance with ethical standards, ensuring that the workers were not subjected to financial exploitation in the form of recruitment fees. This adherence to fair recruitment practices is essential for upholding the rights and well-being of foreign workers, contributing to a more equitable and sustainable labor market.
	6.6.2 (C) Where temporary or migrant workers are employed, a specific labour policy and/or procedures are established and implemented. *AUDITORS' GUIDE:* *1) To check the policy statement of the labour policy and to confirm the employer commitment and the implementation in safeguarding this policy.* *2) To request for "Procedure in Handling Foreign Workers". Check whether the establish procedure is practical and complying to the legal requirements i.e. recruitment process, training, benefits, probation, payment of wages, renewal and management of permit/passport etc.* *3) The implementation of the policy and procedure shall be supported with appropriate records.*	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	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	Yes	The Estate / Mill Managers were appointed as responsible person(s) for safety and health issues and also chairman for OSH Committee. The Managers subsequently assigned duties of ESH coordinator to the Assistants or Hospital Assistant for the down line implementation of ESH practices in the estates and mill. All identified Executives were officially given a letter for such an appointment. Records of regular meetings between the responsible person and workers to discuss about health and safety had been verified to the satisfactory maintained. Occupational Safety Health (OSH) Committee has been established together. The

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td rowspan="2">without undue risk to health.</td><td>issues raised are recorded.

<u>AUDITORS' GUIDE:</u>
1)To check on mechanism in place on how to detect issues related with H&S – walk thru survey, you see you act, inspection checklist etc.</td><td></td><td>OSH committee organization chart for 2024 was available. The OSH meetings were held once in three months. Review of the minutes of the meeting:

<table>
<tr><td>Estate/Mill</td><td>1st</td><td>2nd</td><td>3rd</td><td>4th</td><td>Appointment</td></tr>
<tr><td>LTT Sabah</td><td>20/03/24</td><td>12/12/23</td><td>20/09/23</td><td>12/06/23</td><td>01/01/2024</td></tr>
<tr><td>G & G</td><td>25/03/24</td><td>18/12/23</td><td>25/09/23</td><td>21/06/23</td><td>20/04/2024</td></tr>
<tr><td>Bkt Segamaha</td><td>20/02/24</td><td>21/11/23</td><td>22/08/23</td><td>18/04/23</td><td>20/04/2024</td></tr>
<tr><td>Sg Segamaha</td><td>10/02/24</td><td>11/11/23</td><td>21/09/23</td><td>28/06/23</td><td>01/10/2023</td></tr>
<tr><td>Segamaha Mill</td><td>21/03/24</td><td>27/12/23</td><td>28/09/23</td><td>28/06/23</td><td>01/10/2023</td></tr>
</table>

OSH Committee meetings discussed among others following the agenda;
a) Passing of previous minutes and arising matters.
b) Accident report (Monthly Data of Mill/Estate Safety Performance)
c) Workplace inspection
d) Training
e) Environmental issues
f) OSHE Annual Program
g) Other matters</td></tr>
<tr><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 have 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/Mill Manager
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

The organization chart for the ERP team was established and displayed for information of the employees. The important telephone contact numbers were also provided therein. Procedure's guidelines were issued by SSD and amended to tailor to the situation differences in the estates and mill.

ERT members received training and practice in emergency procedures appropriate to their respective workplace and degree of risk. The training are conducted by an accredited or qualified organization who can demonstrate their suitability to provide training.</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
			The trained personnel for the First Aid were among the employees working as field staff/mandores. The first aid boxes were available at various points in the estate office, workshop, and store. The estate distributed the first aid box to the mandores and brought along to the field during operations. In addition, there are also first aid boxes kept in the office, store and workshops 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. Records are kept for a minimum 10 years in the office. Summary for the year is described in the JKKP 8 a mandatory requirement with submission as follows. Accident Statistics are being maintained in a satisfactory manner. LTT Sabah had 1 incidence while cutting FFB frond in the field. Other estates mainly accidents of below 4 days. Mainly incidences are related to commuting and harvesting activities. All LTI are 3 days and below. In general, all major incidences were attended to with proper documents maintained to address root causes and prevention measures etc. The estate has conducted training on for titled “Latihan Kecemasan & First Aid” by the Estate Hospital Assistant. Inclusive in the attendees are other 5 personnel i.e the mandores and field staff As such the NCR raised is closed and concluded.
	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.	YES	The mill and estates issued PPE to its employees for their protection at workplace. Records of PPE issued are maintained individually to all employees. PPE issued to the workers is safety helmets, safety shoes. Special PPE for workers assigned to height, confined space. Safety shoes issued on a 6 monthly basis and recorded. During the site visit the staff/workers were noted to be equipped with their proper attire & PPE. Acknowledgement of receipt was recorded. Based on the HIRARC carried out at the estates and mill the PPE types for the various activities has been identified and implemented. Sighted issuance of PPE record for the following employees in 2023 and recent 2024 Verification of the NCR closure was made as follows; The following employee’s category were provided with ear muff for hearing protection among others, a) Ladang TT Sabah - - 20/01/23 gen-set operator and 2 tractors drivers on 05/05/2024 b) Ladang Bukit Segamaha -– tractor driver 06/01/2024 and– Workshop Apprentice 12/02/2024 c) Ladang G&G - 12/04/24 – workshop personnel

Clause	Indicators	Comply Yes/No	Findings
			Sighted also there are 2 unit of washroom at current during the time of audit at Ladang Sungai Segamaha. The estate is in the midst of completing a new store building which will equip 2 new washrooms due for completion in June 2024. The construction was verified at site. As such the above NCR raised is closed and concluded.
	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. *AUDITORS' GUIDE:* *1) To ensure that there is no gap in between the period of the renewal of permit and the actual submission of application. It is to confirm that the workers, including foreign are covered by insurance at all times.*	Yes	Medical care and accident insurance is provided to all employees, both Local and Foreign workers under Employees' Social Security Act 1969 (Act 4). Sighted the last three months' payment contribution made to SOCSO on Form 8A for foreign and local workers at the estates was available for reviewed.
	6.7.5 Occupational injuries are recorded using Lost Time Accident (LTA) metrics.	Yes	Records of all accidents are kept and filed. The methodology of occupational injuries is recorded using LTA. (Lost Man Day MC.) This is summarized officially in the JKKP 8. Records are kept for a minimum 10 years in the office. Summary for the year is described in the JKKP 8 a mandatory requirement with submission as follows. Accident Statistics are being maintained in a satisfactory manner. All accidents occurred been investigate and revise of HORADC conducted as per indicator 3.6.1.

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

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

Clause	Indicators	Comply Yes/No	Findings
7.1 Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM)	7.1.1 (C) IPM plans are implemented and monitored to ensure effective pest control. *AUDITORS' GUIDE:* *1) To ensure IPM activities are viewed and sampled during the onsite visit.* *2) Pay attention to potential pest issues and indicators such as the use of rat baits, bagworm infestation, barn owl and the use of beneficial plants at site.*	Yes	IPM plans Estates dated 10/01/2024 was implemented and monitored to ensure effective pest control. The objectives are: a) 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. b) Prevention or minimize of loss or damage to palms and yield by pests. c) Increase flora and fauna in the estate environment. d) To ensure effective monitoring and early warning of pest incidence in the plantings. e) To achieve insects' biological equilibrium as possibly can. Pests and disease highlighted in the Agronomist Report.

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td>techniques.</td><td></td><td></td><td>1.The estates had in place documented the IPM plan which covered monitoring of pest, control of pest population levels at below threshold levels by using cultural, biological, physical/mechanical and use of pesticides. The plan was guided by the (O.P.C. no. 04b / 04f / 04g). on beneficial plant protocol.
2.In order to minimize use of insecticides on leaf-eating pest, the estates planted beneficial plants and designated points in the fields and also within the nursery perimeter.
3.The plan also advocated single layer EFB mulching in order to prevent the breeding of rhinoceros beetles. Monthly detection and observation of leaf eating pests, mammalian pests and diseases had been continued.
4.All the estates carried census on rat damage and diseases like Ganoderma. Rat baiting was by calendar baiting.Baiting is continued until bait acceptance threshold level.</td></tr>
<tr><td></td><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>This is not practiced in the estates visited. None of species were referenced in the Global Invasive Species Database and CABI.org are used in the management of IPM. The estates have declared this compliance in the status of IPM species invasiveness.</td></tr>
<tr><td></td><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>There was no land preparation in Estates by burning ever since BPB practiced zero burning as described in the Sustainability Policy dated 12 July 2021 signed by Chief Executive Officer item on “pematuhan tiada pembakaran terbuka”.

As advocated, the estates practiced zero burning. In the replants visited during the audit in the Estates, it was evident that all palms were felled, shredded, windrowed and left to decompose. There was no evidence that fire had been used to prepare land for replanting in the estate. No fire was used for waste disposal.</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. All the Estates had maintained chemical registers and were up dated periodically. The registers were updated on as follows:
a) Ladang Sg. Segamaha on 31/03/2024,
b) Ladang Bukit Segamaha dated 01/04/2024,
c) Ladang TT Sabah on 30/03/2024.
d) Ladang G&G dated 30/03/2024

The justification of agrochemicals use is available in the Oil Palm circulars OPC.

<table><tr><th>Reference</th><th>Title</th><th>Doc eff date</th></tr><tr><td>OPC 01. b</td><td>Weed management in oil palm</td><td>Jun 02</td></tr></table></td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
			<table><tr><td>OPC 04. b</td><td>Rat control in oil palm</td><td>Jan 18</td></tr><tr><td>OPC 04. f</td><td>Management of Rhinoceros Beetles</td><td>Aug 18</td></tr><tr><td>OPC 04. g</td><td>Control of leaf eating caterpillars</td><td>Aug 18</td></tr></table>
	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	The estates had 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 (ai) per ha. a) Pesticides are used only when justified and areas used are recorded in bin cards, program sheets, chemical register, field-cost books and in progress reports. Records of pesticides used were available and verified. b) All pesticides used were those officially registered under the Pesticide Act 1974. The CU had used only class II, class lll & class lV pesticides. c) No illegal agrochemicals (stated by local and international laws) in particular paraquat were used in their estates. Variation of chemical usage are attributed to factors i.e fast vegetative growth of weed and monsoon seasons with heavier rainfall resulting in high dense of weed requiring higher chemical usage.
	7.2.3 (C) Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.	Yes	All the estates on Segamaha CU continued to apply pesticides by proven methods that minimise risk and impacts. Application of pesticides was based on and guided by the following documents: a) CHRA b) MSDS / CSDS supplied by the manufacturer c) OPC Manual d) Safe work procedure Manual
	7.2.4 There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.	Yes	Segamaha CU is committed to minimize the usage of agrochemicals by implementing IPM with the increased in the planting of beneficial plants a) Blanket spraying is also not practiced by the CU and soft grasses were maintained in the field. b) It had also been the practice that insecticides and rat baits are used only after a threshold level has been exceeded as per the S.O.P. (O.P.C. no. 04b / 04f / 04g). c) The chemicals used for the nurseries are as provided in the OPC and where necessary by the PA/Agronomist during the visits.
	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.	Yes	There was no evidence to show that Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, were used in all 4 estates visited. a) The Estates had used only Class ll, Class III and Class IV chemicals. b) All the pesticides used were registered under the Pesticides Act 1974 (Act 149). c) The chemical used in the estate captured from the chemical register .

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td>The due diligence refers to:</td><td></td><td></td></tr>
<tr><td></td><td>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 application to the specific outbreak.</td><td>Yes</td><td>a) There was no evidence of pesticides that are categorized as World Health Organization Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions and paraquat had been used as mentioned above in 7.2.5 of this check list and based on audit findings. Hence, the need for a judgment of the threat assessment does not apply on the Segamaha CU
b) As mentioned above in 7.2.5 of this check lists and based on audit findings, there was no evidence of pesticides that are categorized as World Health Organization Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions and paraquat had been used. Hence, the need for other alternative which can be used does not apply on the Segamaha CU
c) As mentioned above in 7.2.5 of this check lists and based on audit findings, there was no evidence of pesticides that are categorized as World Health Organization Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions and paraquat had been used. Hence, the need for other less hazardous alternative does not apply on the Segamaha CU.
d) As mentioned above in 7.2.5 of this check list and based on audit findings, there was no evidence of pesticides that are categorized as World Health Organization Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions and paraquat had been used. Hence, the need for the process to limit the negative impacts of the application does not apply on the Segamaha CU

As mentioned above in 7.2.5 of this check list and based on audit findings, there was no evidence of pesticides that are categorized as World Health Organization Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions and paraquat had been used. Hence, the need for an estimation of the timescale of the application and steps taken to limit application to the specific outbreak does not apply.</td></tr>
<tr><td></td><td>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.</td><td>Yes</td><td>Segamaha CU continued to trained their employees in handling pesticide and the knowledge and skill required to cover safe handling practices and standard operating procedures. Records of training were available for verification. The training included the safety aspects and usage of PPE when handling with pesticides and herbicides. Record of training among others as provided below;

<table>
<tr><th>Subject</th><th>Bkt Segamaha</th><th>Sg Segamaha</th><th>G & G</th><th>LTT Sabah</th></tr>
<tr><td>Spraying and chemical handling</td><td>09/03/24</td><td>13/08/23</td><td>18/4/24</td><td>09/03/23</td></tr>
<tr><td>Chemical mixing</td><td>24/04/24</td><td>22/05/24</td><td>18/4/24</td><td>15/03/23</td></tr>
<tr><td>Spraying – pump maintenance</td><td>-</td><td>17/07/24</td><td>19/3/23</td><td>-</td></tr>
<tr><td>PPE adherence</td><td>17/04/24</td><td>11/10/23</td><td>06/4/24</td><td>17/04/24</td></tr>
<tr><td>Spraying – safety SOP</td><td>20/04/24</td><td>05/05/24</td><td>23/1/23</td><td>23/03/24</td></tr>
</table>

From interviews with the staff and workers such as the storekeepers and spraying gang, it was evidence that they have been trained and understood the hazards involve and how the chemicals should be used in a safe manner.</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
	7.2.7 (C) Storage of all pesticides is in accordance with recognised best practices.	Yes	The chemical stores in all estates were found to be in compliance with the Occupational Safety and Health Act 1994 (Act 514) as well as in the Pesticides Act 1974 (Act 149). Records of purchase, storage and used were maintained. a) All of the stores were equipped with exhaust fans and the door was secured and keys held by only the store keeper and attendant. Only authorized personnel are allowed to handle the chemicals. b) All chemicals were segregated and fertilizers were well stacked. Relevant MSDS/CSDS were available in the stores. c) Empty pesticides containers were triple rinsed, holes punched in them and stored separately in the scheduled wastes store awaiting proper disposal.
	7.2.8 All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.	Yes	The procedure titled Scheduled Wastes (Hazardous Waste) Management has been established. Visit to waste storage confirmed that empty pesticide containers were collected with proper storage. These items will be punctured and disposed as scheduled waste as the EQA. The SOP of disposal pesticide container is described in the procedure. Content includes the triple rinsing procedures and the relevant training to be conducted. Under the operational control procedure established as given in 7.2.6 and 7.2.7 above the guideline and practice for handling empty pesticides containers are as follows; a) All class 2 and above containers are tripled rinsed and holes punctured at the bottom only if the waste generator is to dispose as non-scheduled waste. b) Containers to be disposed as scheduled waste need not go the triple rinsing and hole punctured process. These guidelines are based on Department Of Agriculture ref 91/120/038/014 dated 7/11/2002. During the site visit this has been adhered mainly containers are tripled rinsed and holes punctured at the container base. The estates dispatched the empty containers together with their SW disposal. Details as provided in 7.3.2
	7.2.9 (C) Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.	Yes	Aerial spraying was not practiced by all the visited estates. There was no evidence to show that any had been carried out. All estates only practices circle spraying and selective spraying which is only for targeted species such as woodies and VOPs. Mature areas spraying was made at frequency 3x/year. This is confirmed through records verification and observation during the site visit, estate complex and interview with the employees.
	7.2.10 (C) Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.	Yes	The CHRA for the estates in Segamaha BU was conducted with details as shown below.

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td><u>AUDITORS' GUIDE:</u>
1) Please note that this requirement is mandatory and not depending on the recommendation made by a CHRA assessor.
2) Immediate treatment needed for non-occupational disease (non-working related), hence, to enquire about any programs in-place initiated by the company to manage medical illness i.e., high BP, sugar, etc.</td><td></td><td>
<table>
<tr><td>OU</td><td>Date</td><td>DOSH no</td></tr>
<tr><td>Bkt Segamaha</td><td>06/07/2021</td><td>HQ/11/ASS/00/298</td></tr>
<tr><td>Sg Segamaha</td><td>06/07/2021</td><td>HQ/11/ASS/00/298</td></tr>
<tr><td>LTT Sabah</td><td>13/02/2024</td><td>HQ/15/ASS/00/366</td></tr>
<tr><td>G &G Estate</td><td>22/03/2023</td><td>HQ/11//ASS/00/298</td></tr>
</table>

The recommendation from the CHRA is mainly on the training for operators working in laboratory, ETP, WTP, Boiler, workshop, scheduled waste and chemical store. In addition, the assessor recommended medical surveillance be conducted for the categories of employees in the workshop and laboratory and chemicals handlers. Similar CHRA was compiled for the estates with details provided therein. below. The CHRA report among others described requirement of medical surveillance to be made for the listed category of employees.

The medical surveillance was performed in Klinik Mobello (Paris) Sdn Bhd Kinabatangan .

The results for the entire workers were positive and declared FIT to handle chemicals.
G&G Estate made a re-examination for 2 sprayers and 1 workshop personnel being detection to some non-occupational related medical conditions which requires further medical attention.
Bkt Segamaha Estate had 10 cases of abnormal requiring medical attention however given approval to continue with the existing work upon re-examination of OHD dated 16/04/2024.</td></tr>
<tr><td></td><td>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.</td><td>Yes</td><td>All the estates and mill in the CU complied with procedure and guidelines provided in the Sustainability Policy signed by the Chief Executive Officer dated 12/07/2021 item 1.6 "Pengendalian Racun Perosak dengan selamat" whereby no work with pesticides is given to pregnant or breast-feeding women. Tidak dibenarkan pekerja wanita yang MENGANDUNG / MENYUSUKAN anak membuat kerja-kerja penyemburan)

The estates maintained the list of sprayers. Identification of pregnancy status is made by the respective appointed Hospital Assistant during the monthly check-up. Field interviews with the lady workers confirmed that such a regulation is a standard practice in the estates and in compliance.</td></tr>
<tr><td>7.3
Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.</td><td>7.3.1 A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.</td><td>Yes</td><td>Waste management and disposal plan to avoid or reduce pollution had been documented. Procedures and guideline were used to guide the waste disposal activities and to reduce pollution during routine operation. Among the identified waste are scheduled waste, domestic waste and recycled waste and completed with action to be taken been determined and documented.
On the monitoring of water and effluent discharge, monthly and quarterly report for final discharge were submitted to DOE timely, as required by the written approval. Effluent quality monitoring was also done on a monthly basis, with samples taken at final discharge point and sent for analysis. Results of laboratory showed that the discharges were within permissible limits.
In estates, domestic waste from the housing area is well managed and all domestic wastes are disposed at landfill sited in the estate area. Sighted the there is no practice of open fires within all estates. Monitoring is</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
			done weekly in both domestic waste collection areas and in landfill sites.
	7.3.2 Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.	NO	Standard Operating Procedure Scheduled Waste ssd/02/sw-02 dated 3/1/2023. Scheduled wastes had been disposed of through a licensed contractor approved by DOE *SPOM* It was found that scheduled waste generated at the POM stored not more than 180 days. Last disposal was made on 1/4/2024 all the disposal was made by DOE licensed contractor. Inventory (5th Schedule) was up to date and tally with the physical stock at the storage area. Verified 5th Schedule was updated and reported using online consignment note was carried out accordingly. The management has communicated the 5th Schedule to DOE monthly and latest on 22/04/2024. LTTS It was found that scheduled waste generated at the estate stored not more than 180 days. Last disposal was made on 12/3/2024 all the disposal was made by DOE licensed contractor.Inventory (5th Schedule) was up to date and tally with the physical stock at the storage area. Verified 5th Schedule was updated and reported using online consignment note was carried out accordingly. The management has communicated the 5th Schedule to DOE monthly and latest on 22/04/2024. For medical waste generated from estate clinic, all been recorded inside 'Rekod Penghasilan Dan Perlupusan Sisa Klinikal' and the items been collected by visiting medical officer. G&G Estate It was found that scheduled waste generated at the estate stored not more than 180 days. Last disposal was made on 12/3/2024 all the disposal was made by DOE licensed contractor. Inventory (5th Schedule) was up to date and tally with the physical stock at the storage area. Verified 5th Schedule was updated and reported using online consignment note was carried out accordingly. The management has communicated the 5th Schedule to DOE monthly and latest on 23/04/2024. For medical waste generated from estate clinic, all been recorded inside 'Rekod Penghasilan Dan Perlupusan Sisa Klinikal' and the items been collected by visiting medical officer date 18/4/2024 before been disposed to Sedafiat Sdn Bhd. LBS It was found that scheduled waste generated at the estate stored not more than 180 days. Last disposal was made on 21/3/2024 all the disposal was made by DOE licensed contractor Inventory (5th Schedule) was up to date and tally with the physical stock at the storage area. Verified 5th Schedule was updated and reported using online consignment note was carried out accordingly. The management has communicated the 5th Schedule to DOE monthly and latest on 20/04/2024. For medical waste generated from estate clinic, all been recorded inside 'Rekod Penghasilan Dan Perlupusan Sisa Klinikal' and the items been collected by visiting medical officer date 17/1/2024 before been disposed to Sedafiat Sdn Bhd. However spotted at scrap iron yard, 1 and half drums unattended used oil with tarnished label are found and this been highlighted **as Minor NCR RMN 01**.

Clause	Indicators	Comply Yes/No	Findings
			LSS Estate It was found that scheduled waste generated at the estate stored not more than 180 days. Last disposal was made on 11/3/2024 all the disposal was made by DOE licensed contractor. Inventory (5th Schedule) was up to date and tally with the physical stock at the storage area. Verified 5th Schedule was updated and reported using online consignment note was carried out accordingly. The management has communicated the 5th Schedule to DOE monthly and latest on 20/04/2024. However missing E-consignment for SW 409 & SW 410. For medical waste generated from estate clinic, all been recorded inside 'Rekod Penghasilan Dan Perlupusan Sisa Klinikal' and the items been collected by visiting medical officer date 15/3/2024 before been disposed.
	7.3.3 The unit of certification does not use open fire for waste disposal.	Yes	During site inspection at housing area and landfill, there was no evidence of open fire has been used for waste disposal. All domestic wastes (household and food waste only) at Segamaha CU have been disposed via landfill. The site visit at landfill area conducted.
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. *<u>AUDITORS' GUIDE:</u>* *1) Be observant.* *2) To ensure that site sampling includes GAP activities and indicators such as soil erosion, absence of vegetative growth (bare land), nutrient deficiency, upkeep of furrow and watering system, nutrient recycling activities, road condition etc.*	Yes	Segamaha CU continued to implement the good agriculture practices as per Oil Palm Circular Manual (O.P.C.) to ensure optimal and sustained yield, and complied with recommendations for the application of the fertilizer in (O.P.C. No.03.b revised) dated April 1996, Mulching (OPC No. 08b) and Oil Palm Manuring Recommendations 2018 by Applied Agricultural Resources Sdn. Bhd. (AAR). a) Maintaining soil fertility was guided by its OPC in a related chapter: • OPC Chapter 01A – Establishment and Maintenance of Legume Covers • OPC Chapter 03A – Manuring • OPC Chapter 08B – EFB Application b) 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. Soil sampling was carried out yearly consistence with foliar sampling. c) 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. Foliar samplings and Soil sampling, which is conducted together, were carried out.
	7.4.3 A nutrient recycling strategy is in place, which includes the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers.	Yes	All the Estates continued to have a nutrient recycling strategy in place. Palm fronds were stacked in the fields to decompose and EFB applied. EFB was applied at 40 tons /Ha/year in single layers in plots between palms. Records of application and maps were reviewed by the audit team.
	7.4.4 Records of fertiliser inputs are maintained.	Yes	Fertiliser application program was monitored using records among others as described below; a) program sheets, bin cards, b) Field cost book, fertiliser application monitoring forms, etc. c) Reconciliation of empty bags vs the issuance.

<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>Records of programs and applications of fertilisers were reviewed by auditors. Review of the records revealed that the actual fertilizers applied in 2023/24 was in line with the program. The following fertilizers were applied in the estates subject to the recommendation by the Agronomist..</td></tr>
<tr><td rowspan="2">7.5 Practices minimise and control erosion and degradation of soils.</td><td>7.5.1 (C) Maps identifying marginal and fragile soils, including steep terrain, are available.</td><td>Yes</td><td>Description of the soil characteristics such as texture, depth, drainage, parent material and key aspect for management was also available. The soil series in the estates were classified as follows as updated on Oct 2013 subject to the requirement of the estates
<table>
<tr><th>Sg. Segamaha</th><th>Bkt Segamaha</th><th>LTT Sabah</th><th>G&G Estate</th></tr>
<tr><td>Tg Lipat</td><td>Juak</td><td>Luasong</td><td>Kretam</td></tr>
<tr><td>Kumansi</td><td>Kapilit</td><td>Laab</td><td>Bang</td></tr>
<tr><td>Local Alluvium</td><td>Kumansi</td><td>Tg Lipat</td><td>Mentapok</td></tr>
<tr><td>Batang Family</td><td>Laab</td><td>Kumansi</td><td>Gumpal</td></tr>
<tr><td>Kapilit</td><td>Malawali</td><td>Pallu</td><td>-</td></tr>
<tr><td>Laab</td><td>Tanjung Lipat</td><td>Juak</td><td>-</td></tr>
<tr><td>Tingkayu</td><td>Tingkayu</td><td>Libong</td><td>-</td></tr>
<tr><td>Malawali</td><td>-</td><td>Lumpongan</td><td>-</td></tr>
</table>
There were no problematic soils (e.g. podzols and acid sulphate soils) on Segamaha CU. 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 formalized in 2015 updated in Oct 2023.
<table>
<tr><th>Details</th><th>Sg. Segamaha</th><th>Bukit Segamaha</th><th>LTT Sabah</th><th>G&G</th></tr>
<tr><td>GPS survey</td><td>/</td><td>/</td><td>/</td><td>/</td></tr>
<tr><td>Soil series</td><td>/</td><td>/</td><td>/</td><td>/</td></tr>
<tr><td>Topography</td><td>/</td><td>/</td><td>/</td><td>/</td></tr>
<tr><td>Water ways model</td><td>/</td><td>/</td><td>/</td><td>/</td></tr>
<tr><td>Field boundary</td><td>/</td><td>/</td><td>/</td><td>/</td></tr>
<tr><td>Boundary stone</td><td>/</td><td>/</td><td>/</td><td>/</td></tr>
</table></td></tr>
<tr><td>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.</td><td>Yes</td><td>Like all BPB estates, the estates visited in the CU continued to have a management strategy for planting on slopes in order to minimize and control erosion and degradation of soils. The plantings on slopes between 9 and 25 degrees was guided by Sustainability Policy dated 12 July 2021 signed by Chief Executive Officer item 1.4 “Pengurusan Cerun Curam”

It was observed that practices to minimize and control erosion and degradation of soils were in place through proper stacking of fronds, EFB application, avoidance of blanket spraying, construction terraces, road</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
			maintenance and maintenance of soft vegetation in interlines. Cover crops were planted in the replants and in various mature areas. The cover crop *Mucuna bracteat*a had been planted along some slopes by management. Large areas with *Neprolepis biserrata* in the inter rows were sighted during the visit. The slope maps were provided by AAR formalized in 2015 updated in Oct 2023.
	7.5.3 There is no new planting of oil palm on steep terrain.	Yes	This compliance being addressed in Sustainability Policy dated 12 July 2021 signed by Chief Executive Officer item 1.4 “Pengurusan Cerun Curam” stating the following among others; Slope of >25 degree to be excluded from any new plantation development and replanting program. For slope <25 degree the existing crop all vegetative shall be maintained accordingly”. There is no new planting in all the 4 estates visited.
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	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. Details of analysis as provided in 7.4.2 above.
	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	Like all IBPB estates, the estates visited in the CU continued to have a management strategy for planting on slopes in order to minimize and control erosion and degradation of soils. The plantings on slopes between 9 and 25 degrees was guided by: a) Sustainability Policy dated 12 July 2021 signed by Chief Executive Officer b) SOP in OPC - Land preparation for replanting c) SOP in OPC Land clearing for oil palm cultivation It was observed that practices to minimize and control erosion and degradation of soils were in place through proper stacking of fronds, EFB application, avoidance of blanket spraying, construction terraces, road maintenance and maintenance of soft vegetation in interlines. Cover crops were planted in the replants and in various mature areas. The cover crop had been planted along some slopes by management. Large areas with *Neprolepis biserrata* in the inter rows were sighted during the visit. The slope maps were shown in details in 7.5.2 above.

Clause	Indicators	Comply Yes/No	Findings
	7.6.3 Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure.	Yes	This compliance being addressed in SOP - OPC Land preparation for replanting and new planting. The "Slope and River Protection" compliance was also described in the Sustainability Policy dated 12 July 2021 signed by Chief Executive Officer Slope of >25 degree to be excluded from any new plantation development and replanting program. For slope <25 degree the existing crop all vegetative shall be maintained accordingly".
7.7 No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.	7.7.1 (C) There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas.	Yes	This is not applicable as there is no peat soil in the entire 4 estates in the CU as supported by the soil maps of respective estates.
	7.7.2 Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peat land Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).	Yes	This is not applicable as there is no peat soil in the entire 4 estates in the CU as supported by the soil maps of respective estates.
	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 entire 4 estates in the CU as supported by the soil maps of respective estates.
	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 entire 4 estates in the CU as supported by the soil maps of respective estates.
	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	Yes	This is not applicable as there is no peat soil in the entire 4 estates in the CU as supported by the soil maps of respective estates.

Clause	Indicators	Comply Yes/No	Findings
	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.		
	7.7.6 (C) All existing plantings on peat are managed according to the 'RSPO Manual on Best Management Practices (BMPs) for existing oil palm cultivation on peat', version 2 (2018) and associated audit guidance.	Yes	This is not applicable as there is no peat soil in the entire 4 estates in the CU as supported by the soil maps of respective estates.
	7.7.7 (C) All areas of unplanted and set-aside peatlands in the managed area (regardless of depth) are protected as "peatland conservation areas"; new drainage, road building and power lines by the unit of certification on peat 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 entire 4 estates in the CU as supported by the soil maps of respective estates.
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	The water management plan is confined to only Segamaha CU engulfing the plans from nursery to fresh fruit processing. This report also includes the domestic water use with the after effect of water use to the surrounding environment. The plans cover the process of water abstraction, shortage, utilization in cultivation, chemical and natural treatments to utilize water at processing, domestic purposes and wastewater management. All of these aspects are included with monitoring, mitigation (if required), implementation and prevention or minimize pollution of these plan. Identified physical system in management: ▪ Treated water quality standard ▪ Baseline data for water quality and frequency quality standard ▪ Contingency plans during dry season

Clause	Indicators	Comply Yes/No	Findings
			▪ Flow meter monitoring at SPOM.
	7.8.1a The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities.	Yes	Based on company sampling of drinking water and river water quality procedure SSD/-4/SDR-01, the certification unit need to conduct river water analysis at frequency once per year depending on availability and applicability as per set procedure. Latest result for water analysis for each operating units has been addressed.
	7.8.1b Workers have adequate access to clean water.	Yes	As verified at Segamaha CU facilities for workers and through interview with sampled workers, they have obtained adequate access to treated clean water. Cleanliness of drinking water supplied to worker was ensured by carrying water analysis. Drinking water quality has been monitored by yearly basis. Among action plan due to drinking water quality off spec parameter such as turbidity, total coliform and fecal coliform: ▪ To conduct checking on the filter tank and buffer tank when off spec ▪ To conduct inspection on the chemical dosage application of coagulant agent (PAC) ▪ To review/update the dosage WTP's chemicals application based on JAR Test Analysis ▪ To conduct immediate correction treatment ▪ To ensure correct dosage of chlorine has been applied for water treatment To ensure water is cooked prior to consumption (drinking etc.) with refresher briefing to water consumer at monthly basis. Drinking water analysis had been conducted.
	7.8.2 (C) Water courses and wetlands are protected, including maintaining and restoring appropriate riparian and other buffer zones in line with 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April 2017).	Yes	The water course and wetland are being protected and bind with company sustainability policy item 1.2 which stipulated comply with "Jabatan Saliran dan Garis Panduan Saliran' including RSPO guidelines. Site visit at sampled buffer zone, shown that both buffer zone are well maintained and no sign of chemical activities has been occurred. Hence ***Major DA 02 2023*** was effectively closed.
	7.8.3 Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored.	Yes	Effluent license renewal application for year 2023/2024 and letter from Department of Environmental. Sighted License signed by Director of DOE. An Effluent Treatment Plant (ETP) is available at Segamaha POM to treat the POME. Effluent treatment process flow sighted in the Lay Out Effluent Pond. Stated in the process flow is the maximum mill capacity per hour is 60mt ffb/hr. According to DOE's license, the disposal method of the final discharge is through land irrigation. The ETP was regularly maintained by desludging of the ponds to ensure its efficiency. Final discharge samples were taken on monthly basis and sent to an accredited laboratory for analysis. Among the parameters required by the DOE to be monitored are bio-oxygen demand (BOD), suspended solid (SS), oil and grease (O&G), ammoniacal nitrogen (AN) total nitrogen (TN), pH and temperature. The results of analysis were submitted to the DOE on quarterly basis. All parameters were within the regulatory limit such as BOD discharged to land irrigation was not more than 100 mg/l. Lab Report for final discharge were carried out by accredited laboratories on monthly basis. The result was within the limit.
	7.8.4 Mill water use per tonne of FFB is monitored and recorded.	Yes	Process water is obtained from water catchment near to the mill. The water usage per tonne of fresh fruit bunches (FFB) continued to be monitored on monthly basis.

Clause	Indicators	Comply Yes/No	Findings
7.9 Efficiency of fossil fuel use and the use of renewable energy is optimised.	7.9.1 A plan for efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and documented.	Yes	The plan for efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and documented. Record on energy consumption for both renewable and non-renewable sources were kept and documented. It is monitored to optimise use of renewable energy. Data is being compiled for comparison and control for future improvement. Among the plan for improving fossil fuel are: ▪ Regular servicing of the generator set for smooth running of engine and prevent excessive emission of greenhouse gas ▪ Estate/mill has set up a schedule the usage of fuels and monitor it at 3 times per week basis Site visit to Segamaha CU, showed evident that they are compiling the data by monthly basis and document it for further action to improve on their efficiency of using the renewable and non-renewable energy. Apart from use of grid electricity, palm fibre and shells were also used to generate electricity.
7.10 Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions.	7.10.1 (C) GHG emissions are identified and assessed for the unit of certification. Plans to reduce or minimise them are implemented, monitored through the Palm GHG calculator and publicly reported.	Yes	The CU had used RSPO Palm GHG version 4.0 Calculator as a tool to calculate the GHG emissions. Sighted report sends to RSPO on 25/04/2024. The input data was verified and checked.
	7.10.2 (C) Starting 2014, the carbon stock of the proposed development area and major potential sources of emissions that may result directly from the development are estimated and a plan to minimise them prepared and implemented (guided by the RSPO GHG Assessment Procedure for New Development).	Yes	Auditor has verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates areas. Based on the observation during the audit, it is confirmed that there were no new planting or new development of areas at Segamaha CU. Hence, RSPO GHG Assessment Procedure for New Development was not applicable.
	7.10.3 (C) Other significant pollutants are identified and plans to reduce or minimise them implemented and monitored.	NO	An assessment of all polluting activities has been conducted and monitored. This included the gaseous emissions, particulate / soot emissions and effluent. The CU has continued to maintain its environmental aspects/impacts register associated with their activities. Environmental aspect and impact (EAI) records which covers estates and mill activities / operation. '*Pollution Identification Environmental Improvement Action Plan', Waste Management Action Plan & Environmental Management Program* are used to identify the waste products and sources of pollution, was in place and is reviewed accordingly. Among others the significant environmental receptors for the estates and mill operations were: ▪ Scheduled wastes – were disposed to licensed contractor and clinical waste. ▪ Domestic wastes are disposed to respective landfill designated area located far from housing complexes and waterways for Segamaha Estates CU. ▪ Full compliance to zero burning practices. ▪ Air emissions from boiler stack - Mill conducted boiler stack sampling for each of the boiler stacks.

Clause	Indicators	Comply Yes/No	Findings
			Results were within the acceptable limit. ▪ Lubricants and chemical – Maintenance oil and chemical trapping and monitor used tray to avoid spillages. Site visit at contractor workshop (Concern Enterprise) at G&G estate, found that traces of oil leachate channeled to natural drain without adequate control measure. Hence ***Major NCR RMN 02*** been raised.
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 Segamaha CU by burning ever since Boustead Plantations Berhad practiced zero burning as per the policy dated 11th January 2011. BPB had also stated their Zero Burning Policy in the "BPB Sustainability Policy" 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.
	7.11.2 The unit of certification establishes fire prevention and control measures for the areas under its direct management.	Yes	The organization had established Fire Prevention Plan and support by Fire emergency flowcharts as mechanism control measures on fire. Updated inspection record for firefighting equipment available and the validity for fire extinguisher recorded and sighted at sites.
	7.11.3 The unit of certification engages with adjacent stakeholders on fire prevention and control measures.	Yes	Records showed that Segamaha CU engaged adjacent stakeholders on fire prevention and control measures through stakeholders' meetings dated 22/02/2024 which been attended by adjacent stakeholders including Kwantas Corporation,Kelopis estate and Pintasan estate.All the stakeholders are explained on the fire prevention plan by Unit of Certification.
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	The CU conducted HCV assessment as verified through HCV report titled 'The Assessment of High Conservation Value Sites within Sungai Segamaha, Bukit Segamaha and Ghafar & Group Estates and Mill Complex in Sabah'. The study was conducted and the report was completed in April 2017. The study had covered all the High Conservation Value (HCV) within and adjacent to the Segamaha CU. The HCV assessment had identified the rare, threatened and endangered species (RTEs) for estate named Sungai Segamaha, Bukit Segamaha and Ghafar & Group Estates including the management and action plan. For LTT Estate A report "High Conservation Value Assessment (HCV) Tabung Tentera Sabah Estate" is available. The study was conducted and the report was completed in March 2017. The study had covered all the High Conservation Value (HCV) within and adjacent to the LTT Estate. The HCV assessment had identified the HCV 1.2, 1.4 and 4.1 within the estate. In general, in HCV 1.2 only Protected bird species under scheduled 2, one Species Sunda Pangolin (*Manis javanica) IUCN Red List* Critically endangered and Oriental Small-clawed Otter *(IUCN Red List* Vulnerable*)* were sighted, HCV 1.4 The Bukit William at PR14A had attracted the wildlife such as wildboar and deer and for HCV 4.1 the assessment had identified Kolam Bukit Darma, Kolam PM94C(1), Kolam PM94C (2) and Kolam PM94B as a HCV area due to water from all the Pond is a Natural Spring water
	7.12.2 (C) HCVs, HCS forests and other conservation areas are identified as follows:	Yes	
	7.12.2a For existing plantations with an HCV assessment conducted by an RSPO-approved assessor and no new land clearing after 15 November 2018, the current HCV assessment of those plantations remains valid.	Yes	
	7.12.2b: Any new land clearing (in existing plantations or new plantings) after 15	Yes	

Clause	Indicators	Comply Yes/No	Findings
	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	Segamaha CU has established and reviewed the action plan and monitoring programme for HCVs area after consultation with relevant stakeholders. The appropriate measures that are expected to maintain and/or enhance them were implemented through an action. There were no major changes to the integrated management plan, except awareness training, continuous monitoring for HCVs area. Bukit Segamaha estate has established HCV action plan titled 'HCV Management Plans'. The estate planned to maintain the HCV area by: • Appropriate signage • Regular briefing • Demarcation HCV Area • Allow natural vegetation • Planted signage and boundary Marking • Periodic visit and monitoring HCV Area The plan was updated on 5/1/2024 Tabung Tentera estate has established HCV action plan for The Bukit William at PR14A, Kolam Bukit Darma, Kolam PM94C(1), Kolam PM94C (2) and Kolam PM94B titled 'HCV Management Plans'. The estate planned to maintain the HCV by: • Place appropriate signage against all poaching at strategic area • Regular briefing to workers • Continuous monitoring • Strict instruction to all level workforce to avoid killing RTE Species • Demarcation of Perimeter • Signage and boundary Marking The plan was updated on 15/4/24 G&G estate has established HCV action plan for titled 'High Conservation Value (HCV) Action Plan - 2024'. The estate planned to maintain the riparian reserve by: • Establishment 50m Buffer zones along 4 blocks bordering with Malua Forest Reserve • Identify RTE and monitoring the issue with Wildlife Department • Join Meeting with Forestry and Wildlife Department of Ulu Segama - Malua

Clause	Indicators	Comply Yes/No	Findings
			• Appropriate signage against poaching and keeping protected species • Regular briefing • Demarcation HCV Area (paint trunk) • Allow natural vegetation in the riparian reserve (20m) • Planting of natural tree species along water courses • Periodic visit and monitoring HCV Area The plan was updated on 6/1/24. Sungai Segamaha estate has established HCV action plan for titled 'High Conservation Value (HCV) Action Plan'. The estate planned to maintain the riparian reserve by: • Appropriate signage against poaching and keeping protected species • Regular briefing • Demarcation HCV Area (paint trunk) • Allow natural vegetation in the riparian reserve (20m) • Planting of natural tree species along water courses • Periodic visit and monitoring HCV Area The plan was updated on 7/1/24.
	7.12.5 Where rights of local communities have been identified in HCV areas, HCS forest after 15 November 2018, peatland and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas.	Yes	There were no local communities living nearby with Segamaha CU only surrounding with Small grower and Plantation Estate. So, this indicator was not applicable with this CU.
	7.12.6 All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species.	Yes	The following program has been established in relation to the HCV/RTE protection during the year 2024. A training programme for year 2024 was available. An awareness HCV training like morning briefing has been conducted by Assistant Manager from Sungai Segamaha and G&G Estate to all workers (Sprayer, Manuring, Harvester, and Maintenance) dated 18/4/24 and 6/4/24 on HCV area, riparian buffer and patrolling HCV. Training for (Sprayer, Manuring, Harvester, and Maintenance) and Training dated 4/1/24 Taklimat Rondaan Alam Sekitar dan Biodiversiti at Bukit Segamaha. Latihan High Conservation Value (HCV) dated 17/4/24 to all workers at Tabung Tentera Estate. An appropriate disciplinary measure was instituted in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect or kill these species, and also Policy and Statement has been developed for disciplinary measures. The statement also available at AP Post surrounding the Segamaha CU

Clause	Indicators	Comply Yes/No	Findings
	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. *AUDITORS' GUIDE:* *Reviewing HCV Management Plan* *a) Review the plan.* *b) Review the appropriateness of the action taken identified to address the issue in the plan.* *c) Look into the monitoring of the action taken and the effectiveness of the implementation of the action plan.* *d) Update the management plan in accordance with the monitoring and implementation evaluation outcome.* *e) Provided overall conclusion for the management plan established by the CH.*	Yes	Segamaha CU continues to discourage any illegal or inappropriate hunting, fishing or collecting activities. Evidence was seen during the site review that signage to prohibit hunting, fishing and pesticide spraying not allowed within buffer area at the HCV Area. It was noted that AP has been monitoring surrounding the estate to control everything including any illegal activities. Latest monitoring for HCV area, Small Patches Forest has been conducted by Sg. Segamaha estate on 24/1/24 7/2/24 17/3/24 and 21/4/2024. The monitoring activities was recorded in the HCV & RTE Monthly Checklist. G&G Estate Latest monitoring for HCV has been done monthly as per recommendation by wildlife department and Forestry of Ulu Segama-Malua on 11/1/24, 12/2/24 and 13/3/24. The monitoring activities was recorded in the Book Rekod Rondaan HCV and Form Monitoring of RTE. Latest monitoring for HCV area, Small Patches Forest has been conducted by Bukit Segamaha estate on 13/3/24, 15/2/24, 10/1/24 and etc. The monitoring activities was recorded in the HCV & RTE Tabung Tentera Estate, the monitoring activities has been done once a week and was recorded in 'Monitoring Biodiversity Found in ladang Tabung tentera Sabah form dated, 3/4/24, 18/3/24, 14/2/24, 6/1/24 and etc. Segamaha CU had Management Plan already identify Wider landscape Level, and the RTE monitoring program, latest Outcomes of Latest HCV/RTE Monitoring was fed back into the Latest management Plan in 2024 at All Estates Affected at Segamaha CU after consultation with Wildlife department related to RTE enter the Estate Sighted Group Monitoring Elephant Namely WCC Group, this group is for monitoring elephant belt area Lahad datu-Kinabatangan-Sukau-Sandakan and assessor found this evidence is enough to close this NCR **Thus, Past Minor NCR MZK 03 2023 is Closed.**
	7.12.8 (C) Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018, the Remediation and Compensation Procedure (RaCP) applies.	Yes	Auditors has verified through checking through www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to all estates. Based on the audit findings, it was confirmed that no land clearing at Segamaha CU since Nov 2005. Remediation and Compensation Procedure (RaCP) did not apply.
AUDITORS' GUIDE IN REPORTING ORANG ASLI MATTERS (if applicable) – FOR NON-COMPLIANCES, TO RAISE AT SPECIFIC INDICATORS IN THE MYNI CHECKLIST.			
No specific clause – Information related to Orang Asli / Indigenous People:	***To include details on Orang Asli*** ***1.To report the name of their kampung and placement (penempatan). No. of the residents of Orang Asli.*** ***2.Where they are located (radius within 5km from the CU). Check the estate map and***	Yes	Since there is no Orang Asli in the CU nearby, the indicator was not applicable.

Clause	Indicators	Comply Yes/No	Findings
	estate boundary on neighboring Orang Asli villages. ***3.Verify the stakeholders list on neighboring Orang Asli community with the CU.*** ***4.Read the SIA or SEIA and HCV or HCV-HCSA reports if these assessments had identified potential Orang Asli village(s) that may be affected by the CU operation. If yes, what the issues and recommended mitigation action.*** ***5.Verify if any of estate activities may affected the Orang Asli through consultation with auditor. Get the information from head of village (local & Orang Asli) how they started the village (origin, nomad, or separation from other orang asli village), their daily needs, roaming area, sacred area, grave, food source, supply of clean water, where they work, and education for their children.*** ***6.Evidence of FPIC had been implemented by the CU and consent given by the Orang Asli communities.*** ***7.What are the CSR from the CU to Orang Asli. Significant CSR for long term development for Orang Asli? Any specific request/needs from Orang Asli from the CU?*** ***8.Consult DFO of Forestry Department and PERHILITAN for any issues related to the Orang Asli.*** ***9.Provide the specific names of Orang Asli representatives sampled during every audit.***		
	<u>Common social issues on Orang Asli</u> **1.Accessibility for Orang Asli from their village to the estate and/or roaming area.** **2.Protection of cemetery of Orang Asli which located within the estate.** **3.Opportunity for employment – male & female.** **4.Do they understand the employment procedures and agreement?** **5.Are their employment contract complying with the RSPO P&C MYNI 2019?** **6.Did they receive appropriate trainings &**	Yes	Since there is no Orang Asli in the CU nearby, the indicator was not applicable.

Clause	Indicators	Comply Yes/No	Findings
	briefings and other necessities (PPE) to work as other local/foreign workers? **7.Replanting activity that may affected the Orang Asli community.** **8.Accessibility for clean water from nearby river or water scarcity.** **9.Hunting of wild boar/monkey/fish/birds within estate area or at the estate boundary.** **10.Education for the Orang Asli children.**		
	<u>What CU needs to do to address the issues</u> **1.FPIC with the affected Orang Asli communities on the estate operation.** **2.Annual external stakeholder consultation with Orang Asli representative.** **3.Stakeholder consultation with the community had been conducted during initial SIA assessment.** **4.Review social action plan with participatory of affected Orang Asli.** **5.Brief and circulate grievances/ disputes mechanism/procedure.** **6.To offer job opportunity to Orang Asli – male & female.** **7.Protection of Orang Asli sacred area or grave.** **8.CSR to Orang Asli - grass cutting, LF collection, nursery, road/bridge maintenance, food donation, transport services for Orang Asli children to go to school, etc.**	Yes	Since there is no Orang Asli in the CU nearby, the indicator was not applicable.

<u>AUDITORS' GUIDE: THE TRIANGULATION CONCEPT – AUDITORS TO CHECK & CONFIRM!!</u>

In elaborating evidence in "Findings", Auditor is reminded to apply the Triangulation Concept where, evidence reported shall be obtain from the following method: (1) observation, (2) information obtains through interview session, and (3) documentation evidence maintains by the company.

The evidence provided must be:

- *sufficient = quantity of audit evidence is adequate to reflect the finding,*
- *relevant = address finding objective, and*
- *reliable = credible and consistent.*

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

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 to newly acquired properties i.e. Tawai CU in Telupid Sabah in 2019 from Sit Seng & Sons Realty Sdn Bhd. As per RSPO Certification System for P&C; new acquisitions shall be certified within a three-year timeframe.
	(d)	Where there are isolated lapses in implementation of a time-bound plan, a minor non- compliance shall be raised. Where there is evidence of fundamental failure to proceed with implementation of the plan, a major non-compliance shall be raised.	Yes	Boustead Plantations have deviations for certifying uncertified unit from year 2021 to 2023 ,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 7.12. Any new plantings since 1st January 2010 shall comply with the RSPO New Planting Procedure (NPP). For each new planting development, compliance with the NPP shall be verified by an RSPO accredited CB;	Yes	Verification through www.globalforestwatch.com , GOOGLE maps data, estates maps and through HCV assessment report, and planting profile evidenced that there was no new planting and no new development of area observed.
	(b)	Land conflicts, if any, are being resolved 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 Plantations 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 and RSPO Partial Certification Requirements.
	(c)	Labour disputes, if any, are being resolved through a mutually agreed process, in accordance with RSPO	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 and RSPO Partial Certification

		P&C criterion 4.2;		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 and RSPO Partial Certification Requirements. b) Several issues of legal non-compliance reported in the internal audit report such as lapses in scheduled waste management and it's being solved progressively. 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,	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 and RSPO Partial Certification Requirements. b) Evidence of audit attendance list, audit checklist & report were made available to auditor as the supporting evidence. c) Verification through www.globalforestwatch.com, GOOGLE maps data, estates maps and through HCV assessment report, and planting profile there was no new planting and no new development of area was observed. d) With this, it can be concluded that the positive assurance made was justified.
		with no other supporting documentation, shall not be acceptable. Verification of compliance shall be based on the following approach:		
		• 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 Plantations 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 6. BPB is progressively undergoing the RSPO Certification process towards 100% RSPO certification of estates/mills. Details were provided in the Time Bound Plan described as per attachment/revision in the TBP.
	(g)	Failure to address any outstanding non-compliances within uncertified unit(s) as defined in 5.5.3 (f) above may lead to suspension of certificate of the certified unit(s), in accordance with the provisions of these Certification Systems.	Yes	As of this audit, Boustead Plantations 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 6. BPB is progressively undergoing the RSPO Certification process towards 100% RSPO certification of estates/mills. Details were provided in the Time Bound Plan described as per attachment/revision in the TBP.

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 Segamaha CU since 24/5/1990,. 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 relevant stakeholders such as the Majlis Pengurusan Komuniti Kampung Paris, Majlis Pengurusan Komuniti Kampung Sungai Takala, From the interviews, it can be concluded that there was no evidence of any land disputes between local communities and at Segamaha 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
7.10.3 RMN 02 2024	Major	**Requirement:** Other significant pollutants are identified and plans to reduce or minimize them implemented and monitored. **Finding:** Pollution prevention plan not adequately implemented and monitored. **Objective evidence:** Site visit at contractor workshop (Concern Enterprise) at G&G estate, found that traces of oil leachate channeled to natural drain without adequate control measure. Site visit at contractor housing area (Generasi Beringin Sdn Bhd) at G&G estate, found that traces of oil at vehicle servicing area which without adequate control measure.	The root cause: 1. Concern Enterprise: Lacked knowledge or expertise in proper waste management among contractors, particularly in handling oil spillage. 2. Generasi Beringin SDN BHD: The contractor was unable to establish workshop facilities due to short-term nature of contracts with G&G Estate. Aside from that, the uncertainty regarding future contracts renewal hindered long-term investment decisions i.e., construction of proper workshop facilities. Correction: 1. Concern Enterprise clears up the traces of oil leachate and disposes of it as scheduled waste i.e., SW408 – Contaminated soil. Next, build proper oil trap to contain any oil spillage from machinery servicing activities or leaking engines. Lastly, develop a schedule to collect the oil from the oil trap to avoid spilling over. 2. Build temporary workshop, equipped with oil spillage facilities. Corrective action: 1. Conduct training on scheduled waste management, particularly in handling oil spillage and managing used oil, to all contractors who are using heavy machineries for their task in the estate.	Root cause identified accepted. Verification on the correction clean up process by Concern Enterprise and Generasi Beringin accepted. Sighted agreement between contractors with BPB include requirement to comply with RSPO requirements. The management also conducted training to both contractors dated 16/5/2024 related to pollution and waste management. Record of monitoring scheduled waste and oil trap cleaning also been submitted and verified. All this evidence are found adequate and effective to closed this NCR.

			2. Conduct an engagement with the Head of Procurement Department to discuss the terms and conditions for all vendor i.e., contractor, especially contractors who use heavy machinery on a daily basis, to ensure this issue does not reoccur in future vendor appointment.	
7.3.2 RMN 01 2024	Minor	**Requirement:** Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated Own Procedure SSD/02/SW-02 dated 3/1/2023. **Finding:** Disposal of scheduled waste not accordance to procedure. **Objective evidence:** Site visit at Ladang Bukit Segamaha, found at scrap iron yard, one full drum and a half open drum contained used oil with worn out label (SW label) are found unattended. For Ladang Sungai Segamaha, record of scheduled waste disposal available are been updated manually inside “Bahan Buangan Berjadual” book. Recorded that dated 11/3/2024 for SW 410, SW 305 and SW 409. However e-SWIS record for SW 409 & SW 410 were not available during the assessment.	The root cause: 1. Ladang Bukit Segamaha – No monitoring was done at scrap iron yard as no dedicated staff was appointed to conduct the monitoring. 2. Ladang Sungai Segamaha – The person in-charge who manages the e-SWIS was not well aware of the Scheduled Waste Procedure i.e., registering all scheduled waste generated at the premise. Correction: 1. Ladang Bukit Segamaha – Relocate the drums from the scrap iron yard to the scheduled wastes store. Next, attach labels and fill them in accordingly. 2. Ladang Sungai Segamaha – Register the SW 409 and SW 410 on e-SWIS. Next, key in the existing record of SW 409 and SW 410 on e-SWIS. Corrective action: 1. Ladang Bukit Segamaha – Appoint suitable person in-charge to monitor the scrap iron yard to ensure no scheduled wastes was stored there. Establish monitoring schedule to ensure regular monitoring. 2. Ladang Sungai Segamaha – Conduct training on Scheduled Wastes Procedure to the person in-charge.	Root cause identified adequate and accepted. Corrective action plan effectiveness will be verify in next audit. Status:Open

			Evaluate his/her understanding on the training using training evaluation form.	

AUDITORS' GUIDE:

- *Please include a statement to reflect that the root cause provided by the CU is accepted.*
- *Each verification statement shall clearly state the evidence reviewed on the correction and/or corrective action to be accepted and closed by auditor.*
- ***Correction** is the **immediate action** to address the non-conformities.*
- ***Corrective Action** is the action taken **to eliminate the causes** of non-conformities and **to prevent the re-occurrence** of non-conformities.*

ATTACHMENT 5

STATUS OF NON-CONFORMITIES PREVIOUSLY IDENTIFIED

P & C Indicator	Specification Major/Minor	Detail Non-conformances	*Root Cause & Corrective Action* Taken by the CU	Verification Statement by Auditors
3.4.3 MZK 01 2023	Major	Requirement: 3.4.3 (C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way. Finding: The social management and monitoring plan was not fully implemented, reviewed and updated regularly in a participatory way. Objective evidence: - The report Review of SIA Assessment Report for Segamaha Certification Unit dated March 2023, sighted that Stakeholder consultation method was not effective. There is no list of stakeholder interviewed in the report. There were no specific group related to revising of SIA Management Plan such as discussion about main activities such as replanting, transporting, safety and health, land conflict, access right etc. and for worker, there is no detailing person who involved in the social management action plan. Inadequate involvement of workers such as non-union workers, dependence, gender, races, job scopes and etc. From the management plans, there was no discussion about previous Social Management Plan, either adequately addressed and can be closed. - There is a grievance from workers at GnG estate related to electricity time and this issue was not identify in the SIA Plan - There is 1 Grievance related to Transportation /to built church from workers at POM since 2020. From the latest management plans, there was no further discussion about this issues, either adequately addressed and can be closed. - There is a grievance from workers at GnG Estates related to sharing houses with not family related and too many family in 1 houses and this issue was not identified in the SIA plan. - There were no reviewed of Previous SIA Management Plan, No monitoring report of previous SIA Management Plan	Root cause: The root cause: 1. All of the issues highlighted in the NCR was not identified due to The SIA Plan was not develop properly and the SIA Plan template is not comprehensive. And due to: 2. Person in-charge for SIA Management Plan at G&G Estate was not competent in updating the management plan. 3. Person in-charge for SIA Management Plan at Segamaha POM was not competent in updating the management plan. 4. Person in-charge for SIA Management Plan at G&G Estate was not competent in updating the management plan. 5. Person in-charge for SIA Management Plan at Segamaha BU was not competent in monitoring and reviewing the management plan. Correction: SSD to redo the review of Social Impact and conduct discussion on previous SIA Management Plan on its status. 1. Revise G&G's SIA Plan and include grievance regarding electricity duration into the plan. 2. Conduct discussion with affected stakeholder regarding transportation to church / to build church for mill's workers.	The auditor has verify evidence of Review SIA Plan that include electricity duration, transportation to church / to build church for mill's workers, identify vacant house, and Review past SIA and found the evidence acceptable. There is also evidence reviewed which is Revised template that include the list of interviewed stakeholders, group (non-union workers, dependent, gender, races, job scopes) as per SIA Guideline & Approach for the MSPO sampling guideline and Appointment letter person in charge in revising SIA Plan. Auditor also reviewed the Training record for PIC Social and found all of the evidence enough to close this NC. **Status: Closed**

			3. Identify the non-related families who share house. Identify vacant house. Relocate the respective family to the vacant house. 4. Review previous SIA Management Plan. Revise the current SIA Management Plan template to include a space for monitoring remarks. Corrective action: (*The corrective action shall address the root cause of this NC)* 1. Revise the report template by including the list of interviewed stakeholders, group (non-union workers, dependent, gender, races, job scopes) as per SIA Guideline & Approach for the MSPO sampling guideline; and person who are involved in revising the SIA Management Plan. 2. Conduct training to the person in-charge at G&G Estate on how to update and feed input to SIA Management plan. 3. Conduct training to the person in-charge at Segamaha POM on how to update and feed input to SIA Management plan. 4. Conduct training to the person in-charge at G&G Estate on how to update and feed input to SIA Management plan. 5. SSD conduct training to the person in-charge at Segamaha BU using the new Social Impact Management Plan template.	
DA 03 2023		Requirement: 3.4.3 (C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way. Finding: The environmental management and monitoring plan	Root cause: 1. Lack of upkeep and less usage of spillage drip tray to prevent lubricant/hydraulic oil spillage and diesel spillage. Wrong design on the outlet pipe of	Auditor has verify evidence of Picture metal drip tray has been planted, Evidence of Water Quality Programme, Picture evidence of Segregation has been made at

		was not well implemented, reviewed and updated regularly in a participatory way. Objective evidence: 1) During site inspection at Diesel Genset Division 2 G&G Estate, sighted a lot of traces of lubricant/hydraulic oil spillage and diesel spillage which polluted the ground. In addition, current design of oil trap was not efficient to ensure that no oil is being discharge to the environment. 2) Water quality monitoring programme was not carried out at G&G Estate as per recommendation in the Environmental Aspect Impact (EIA) Report for Replanting 2,174.10 ha at G&G Estate dated April 2021 (Replanting program from 2021 to 2026). – Under Chapter 6: Recommended Monitoring Programmes. 3) The waste management practice was not disposed accordingly: □ Based on site inspection at Sg. Segamaha Estate Field Block 33, sighted food packaging wastes and used 2T bottle was disposed at the area. □ Based on site inspection at Bukit Segamaha Estate Landfill Area, sighted food packaging wastes and recycle wastes was disposed outside from the landfill hole. The practice showed no wastes segregation was carried out. Besides, there is no trace of disposal domestic wastes in 9 days between 21/03/2023 to 30/03/2023 in the landfill based on open and closed date landfill hole. The domestic wastes collection was collected 2/3 times per week based on scheduled. □ During site inspection at Bukit Segamaha Estate Housing Area (Block E) near to rainwater puddle, sighted used motorcycle tire, food packaging wastes and recycle wastes was disposed at the area. □ During site inspection at recreation area and write off houses (Segamaha POM), sighted food packaging wastes and recycles wastes was disposed at the area. □ During site inspection at House near to HCV area, sighted agricultures waste was disposed at the area. □ It was found that clinical wastes SW 404 was generated at the G&G Estate, Sg. Segamaha Estate and Bukit Segamaha Estate stored more than 180 days. No approval extension has been carried out.	the oil trap. 2. G&G Estate has missed out to carry out the water quality monitoring programme as per recommendation in the Environmental Aspect Impact (EIA) Report for Replanting 2,174.10 at G&G Estate dated April 2021. (Replanting program from 2021 to 2026). – Under Chapter 6: Recommended Monitoring Programmes. 3. Sg. Segamaha: The workers at field block 33 are newly recruited workers and have not yet received training related to waste management. Bukit Segamaha: No dedicated person to monitor the implementation of waste management plan. Bukit Segamaha: Person in-charge for landfill preparation is not competent. Segamaha POM: Housing inspection was not done at the write off house area. HCV area: HCV patrolling record was not reported to the management. G&G, Sg. Segamaha & Bukit Segamaha: The appointed VMO failed to collect the clinical wastes SW 404 as per agreed contract. Corrective Action: Correction: (The correction shall address the objective evidence) 1. Order metal drip tray with dimension of 4 kaki(L) x 4 kaki(W) x 3 inci(H) and use the spillage drip tray each time of transferring/pumping the lubricant/hydraulic oil or diesel from the gallon/container to the genset. G&G Estate to redesign of the oil trap. 2. Carry out the water quality monitoring programme as per recommendation in the Environmental Aspect Impact (EIA) Report for Relplanting	recycle area, evidence picture signage at Land fill area, evidence of appointing VMO to collect clinical waste, evidence of Workplace inspection Template, Appointment letter to Ekohandal Sdn. Bhd. to conduct the Water Quality Monitoring Programme for replanting area and Appoint letter person in-charge to monitor the implementation of waste management plan and found all of the evidence enough to close this NC. **Status: Closed**

			2,174.10 ha at G&G dated April 2021 (Replanting program from 2021 to 2026). – Under Chapter 6: Recommended Monitoring Programmes. 3. Sg. Segamaha: Collect and dispose the food packaging waste and used 2T bottle at field block 33 accordingly. Bukit Segamaha: Collect food packaging wastes and recycled wastes. Next, segregate the waste into recyclable and non-recyclable material. Bukit Segamaha: Redo the landfill open/close date. Segamaha POM: Collect and dispose the food packaging waste near recreation area and write off houses accordingly. HCV area (Bukit Segamaha): Collect and dispose agricultural waste near HCV area accordingly. G&G, Sg. Segamaha & Bukit Segamaha: The MA will make sure the appointed VMO to come and collect the clinical wastes SW 404 as per requirement within 180 days. Corrective action: (The corrective action shall address the root cause of this NC) 1. Revise workplace inspection checklist by including the monitoring for genset housekeeping. 2. Appoint Ekohandal Sdn. Bhd. to conduct the Water Quality Monitoring Programme for replanting area. 3. Sg. Segamaha: Appoint person in-charge to monitor the implementation of waste management plan. Bukit Segamaha: Appoint person in-charge to monitor the implementation of waste management plan. Bukit Segamaha: Conduct training to the person in-charge for landfill preparation. Segamaha POM: Appoint person in-charge to monitor the implementation of waste	

			management plan. HCV Area (Bukit Segamaha): Conduct training to person in-charge for HCV patrolling. G&G, Sg. Segamaha & Bukit Segamaha: Issue a memo to the VMO regarding the collection and disposal of clinical waste (SW 404).	
RAR 03 2023		Requirement: 3.4.3 (C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way. Finding: The social management and monitoring plan was not update regularly in a participatory way Objective evidence: There was evidence of CAPEX or budget 2023 to construct new housing and drainage at all estates and mill. However, sighted Inadequate of "structural safety, unsafe condition, hygiene," at several samples housing areas. Site visit at estates and mill, observed that: • Few housings without mosquito netting due to broken. • Unsafe condition such as robust ceiling and hornet nest. • Broken window was not replaced. • Monsoon drain is not in good condition, odour, full of muddy and stagnant water. • Not good in painted to present a satisfactory appearance. • housing inspection was not comprehensive. However, all the issues above were not identified and updated in management plan	Root cause: The Segamaha CU SIA Plan did not identify the issue is because its already budgeted in the CAPEX, However management of Segamaha CU admitted that mistake did not identify all the issues in the Management Plan. Also, during Housing Inspection, The Housing inspection checklist did not cover item such as mosquito net condition, ceiling condition, absence of hornet nest, window condition, monsoon drain condition, paint appearance, etc. and resulted all aof the issue did not identify in the Plan. Corrective Action: Correction: (*The correction shall address the objective evidence)* Review the Social Management Plan and include the issues captured from housing inspection i.e., structural safety, unsafe condition, hygiene, etc. into the management plan. Corrective action: (*The corrective action shall address the root cause of this NC)* Appoint PIC for Social Issues and Review housing inspection checklist and include missing item such as mosquito net condition, ceiling condition, absence of hornet nest, window condition, monsoon drain condition, paint appearance, etc. so in the future there is no issues related to	Auditor has verified evidence of Review SIA Plan that include the issues captured from housing inspection i.e., structural safety, unsafe condition, hygiene, etc and found the evidence acceptable. There is also evidence reviewed which is revised housing inspection checklist and include missing item such as mosquito net condition, ceiling condition, absence of hornet nest, window condition, monsoon drain condition, paint appearance, etc and Appointment letter person in charge in revising SIA Plan. and found all of the evidence enough to close this NC. **Status: Closed**

			Housing.	
3.6.1 RMN 01	Major	Requirement: 3.6.1 (C) All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented. Company procedure HIRARC stipulated that the organization need to review HIRARC immediately after accident happened. Finding: The organization did not comprehensively assess on all operations; mitigations plans and procedures are not effectively implemented and did not review HIRARC as per company procedure. Objective evidence: Sighted the evidence of HIRARC documentation as per below: 1.Ladang G&G has yet to identify river crossing activity for area which no bridge been provided. 2.Ladang Sungai Segamaha did not review HIRARC after accidents occurred on 19/12/2022,16/10/2022,24/10/2022 and 15/9/2022. 3.Ladang Bukit Segamaha has yet to identify river crossing activity for area which no bridge been provided and did not review HIRARC after accidents occurred on 27/09/2022,18/08/2022 and 14/4/2022. 4.Ladang Tabung Tentera Sabah has yet to identify HIRARC for Water treatment Operation. H&S plan not effectively monitor which can cause unsafe conditions were sighted as per below: 1.During site visit at Ladang G&G Block 26 sighted a harvesting pole was left uncover and hang at oil palm frond. 2.During site visit at Ladang G&G Block 48 sighted side bridge concrete was defected. 3.During site visit at Ladang Sungai Segamaha Chemical store sighted was defected. H&S plan was not monitored as below: 1.Sighted at Ladang G&G, the estate had yet to conduct further investigation by Occupational Health Doctor (OHD) for two (2) personnel identified from result of audiometric test which had been reported in August 2022. 2. Sighted at Ladang Tabung Tentera Sabah, the estate had yet to conduct further investigation by Occupational Health	Root cause: 1. No dedicated person in-charge was appointed to identify HIRARC for river crossing with no bridge at Ladang G&G and Ladang Bukit Segamaha. 2. No dedicated person in-charge was appointed to review HIRARC, where necessary, at both Ladang Sungai Segamaha and Ladang Bukit Segamaha. 3. The water treatment plant just started its operation, and no dedicated person in-charge was appointed to identify HIRARC for Water Treatment Operation. 4. No dedicated person in-charge was appointed to monitor H&S plan implementation at Ladang G&G and ladang Sungai Segamaha. 5. No dedicated person in-charge was appointed to monitor and implement audiometric test result recommendation. Correction: (*The correction shall address the objective evidence)* 1. Conduct the assessment of HIRARC for river crossing with no bridge at Ladang G&G and Ladang Bukit Segamaha. 2. Review HIRARC for accidents that occurred on 19/12/2022,16/10/2022,24/10/2022 and 15/9/2022 for Ladang Sungai Segamaha, and accidents occurred on 27/09/2022,18/08/2022 and 14/4/2022 for Ladang Bukit Segamaha. 3. Conduct the assessment of HIRARC for Water Treatment Operation at Ladang Tabung Tentera Sabah. 4. Immediately instruct the harvester at	Auditor has verified evidence of Revised HIRARC for river crossing with no bridge at Ladang G&G and Ladang Bukit Segamaha, HIRARC for accidents that occurred on 19/12/2022,16/10/2022,24/10/2022 and 15/9/2022 for Ladang Sungai Segamaha, and accidents occurred on 27/09/2022,18/08/2022 and 14/4/2022 for Ladang Bukit Segamaha. HIRARC for Water Treatment Operation at Ladang Tabung Tentera Sabah, Training for PPE, Pictures evacuate chemicals from chemical store to old office and secure the chemical store and evidence management has Send workers for audiometric re-test. And Appointment letter person in-charge to identify HIRARC for any new work activities and Appointment letter PIC to monitor and implement audiometric test result recommendation and found all of the evidence enough to close this NC. **Status: Closed**

		Doctor (OHD) for five (5) personnel identified from result of audiometric test which had been reported in August 2022.	block 26 (G&G) to put the harvesting pole down and cover the sickle with sickle cover; barricade bridge at block 48 (G&G); evacuate chemicals from chemical store to old office (Sungai Segamaha) and secure the chemical store. 5. Send workers for audiometric re-test. Corrective action: (*The corrective action shall address the root cause of this NC)* 1. Appoint person in-charge to identify HIRARC for any new work activities at Ladang G&G and Ladang Bukit Segamaha. 2. Appoint person in-charge to review HIRARC, where required, at Ladang Sungai Segamaha and Ladang Bukit Segamaha. 3. Appoint person in-charge to identify HIRARC for any new work activities at Ladang Tabung Tentera Sabah. 4. Appoint person in-charge was appointed to monitor H&S plan implementation at Ladang G&G and Ladang Sungai Segamaha. 5. Appoint person in-charge was appointed to monitor and implement audiometric test result recommendation.	
DA 01 2023		Requirement: 3.6.1 (C) All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented. Finding: The mitigation plans and procedures H&S was not fully implemented and monitored. Objective evidence: 1) Based on interview with 6 sampled FFB Graders at Segamaha POM, the workers said that the management did provide safety helmets but all of them have been using straw	The root cause: 1. There is a stock of straw hats at the Mill Store, however there is no evidence distribution of straw hats had been given to the FFB Graders due to Risk Assessment/ HIRARC did not identify the FFB grader supposed to receive the Straw Hat. 2. No dedicated person to monitor the safety and health plan implementation 3. Scheduled maintenance was not	Auditor has verified evidence of Revised HIRARC to include Heat Stress at FFB Grader area and available to receive straw hat. Evidence picture safety chain to the has been installed at oxygen tank evidence training has been conduct to worker regarding the SOP. Pictures of machine guarding already installed on the rotating machine. And evidence management has

		hats since they claimed that the safety helmets unable to shield the sunlight. Some of them confirmed that they purchased the straw hats themselves. In addition, no distribution of straw hat sighted in the PPE distribution checklist. Based on site inspection at PPE storage, the straw hat was available and given to the gardener and effluent pond operator. 2) During site inspection at mill compound, sighted 3 oxygen tank was left without safety chain. 3) During site inspection at Final Discharge Pump House, sighted one of the moving part and rotating machinery were installed with machine guarding but not properly covered due to cracked. In addition, the building was not kept in good housekeeping. 4) Based on JKKP 7 dated 19/01/2023, sighted one worker at POM has injury of "Bilateral Profound Mixed Hearing Loss @ Low & high Frequency". Based on medical report 19/01/2023, the OHD has recommended the worker to changed work area or scope which not involving high noise. The mill management already take action with letter dated 20/01/2023 to change the worker from Steriliser Station to Transfer Carrier. However, the Mill Management did not follow up with SOCSO on the compensation of benefit incurred from work-related incident leading to injury or sickness for Worker No. 0113E.	properly implemented due to no dedicated person to monitor the safety and health plan implementation 4. No dedicated person to monitor SOCSO compensation claims towards the workers who injured due to work-related incident leading to injury or sickness Correction: (*The correction shall address the objective evidence)* 1. Revised The HIRARC to include Heat Stress at FFB Grader area and available to receive straw hat. 2. Management to provide and supply the straw hats to the workers involved (FFB Graders etc.). 3. Install safety chain to the oxygen tank and conduct training to worker regarding the SOP. 4. Perform scheduled maintenance and install machine guarding on the rotating machine. 5. Fill out "Borang 34 ; Borang butiran notis dan tuntutan faedah" for worker 0113E Corrective action: (*The corrective action shall address the root cause of this NC)* 1. The store clerk needs to make sure that the straw hat is given to the FFB Grader involved. 2. Appoint person in-charge to monitor the safety and health plan implementation 3. Appoint person in-charge to monitor the safety and health plan implementation I.e., scheduled maintenances, etc. 4. Appoint person in-charge to monitor SOCSO compensation claims towards the workers who injured due to work-	already Fill out "Borang 34 ; Borang butiran notis dan tuntutan faedah" for worker 0113E. auditor also verify the Appointment letter person in-charge to identify monitor the safety and health plan implementation and Appointment letter PIC tomonitor SOCSO compensation claims towards the workers who injured due to work-related incident leading to injury or sickness and found all of the evidence enough to close this NC. **Status: Closed**

			related incident leading to injury or sickness	
3.7.2 RAR 04 2023	Minor	Requirement: Clause 3.7 All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained. Indicator 3.7.2 Records of training are maintained, where appropriate on an individual basis Finding : Workers was not appropriate trained Objective evidence : Several samples' workers interviewed reveals lack of understanding on Contract agreement implementation such as: Annual leave entitlement, benefits, etc	Root cause: Training for contract agreement was scheduled to conduct only one time per year. And management admit mistake for did not consider a new payment, leave entitlement, and benefits to the workers. Correction: (*The correction shall address the objective evidence)* Conduct training on contract agreement i.e., annual leave entitlement, benefits, etc.to all workers and evaluate their understanding of the training. Corrective action: (*The corrective action shall address the root cause of this NC)* 1. Issuing a memo to all employees regarding the quarterly training schedule for the contract agreement. 2. Conduct training as per schedule.	Corrective action Plan accepted. Sighted training related to work ethic & conduct, salary and contract agreement had been conducted from January to April 2024 by each operating units. Status: Closed.
4.2.1 MZK 02 2023	Major	Requirement: 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. Finding: A documented SOP Grievance Procedure dated 1st March 2022 was not mutually agreed with all affected parties. Objective evidence: A documented SOP Grievance Procedure dated 1st March 2022 was develop However, not mutually agreed with affected parties, it was evidence During interview with Growers (Tan Chok Peng, Ladang Irat, Tan Leong Kee) and Villagers from Sg Tekala they was not understand and didn't know about this procedure.	Root cause: The complaint procedure was established by the Human Resources Department (HRD) at the head office. The procedural review process is limited to operational units only. It is the company's practice not to solicit input or suggestions from other stakeholders in the review process of any procedure. But management admit mistake that did not explained and involved the stakeholders to give input Correction: Distribute feedback form to growers i.e., Tan Chok Peng, Ladang Irat, Tan Leong Kee, villagers from Kg Sungai Takala to obtain their feedback on the grievance procedure. Any comment or feedback obtained from growers to be communicated	Assessor has verified the evidence feedback form has distribute to growers and evidence of Training to growers and Appointment letter person in charge in monitor social issues at Segamaha CU. Auditor has found all of the evidence enough to close this NC **Status: Closed**

			to HRD for procedure revision, if necessary. Immediately conduct briefing and Training to gather input from them if necessary. Corrective action: Communicate with procedure owner (HRD), where necessary, to solicit input or suggestions from other stakeholders in the review process of any procedure. Immediately update and revised procedure in case any comments/input from grower or villagers. Appoint PIC monitor social issues at Segamaha CU.	
6.1.5 RAR 02 2023	Major	Requirement: 6.1.5 (C) A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women. Finding: The gender committee in Segamaha CU was not in place specifically to raise awareness on opportunities and improvements for women. Objective evidence: Based on several minutes of meetings and interview with gender committee members at Segamaha CU, there was no discussion about opportunities and improvements for women. Moreover, there is no dedicated budget was provided to the committee to execute the opportunities and improvements for women.	Root cause: There is no competent person in women's empowerment at Segamaha Business Unit or among the gender committee. Correction: 1. Review and revise the purpose of gender committee. Then, conduct a meeting discussing the opportunities and improvements for women. 2. Request additional budget for respective estates and mill's gender committee to execute the opportunities and improvements for women. Corrective action: 1. Request from Talent & Development (Human Resource and Administration Department) to conduct training on the topic of empowering women to Segamaha Business Unit's management and all gender committee's chairman. 2. Appoint dedicated person in-charge at HQ level to monitor the activities done by the gender committee at Segamaha Business Unit.	Auditor has verified evidence additional budget for respective estates and mill's gender committee to execute the opportunities and improvements for women and evidence of request from Talent & Development (Human Resource and Administration Department) to conduct training on the topic of empowering women to Segamaha Business Unit's management and all gender committee's chairman. Appointment letter person in charge in monitor dedicated person in-charge at HQ level to monitor the activities done by the gender committee at Segamaha Business Unit. Auditor has found all of the evidence enough to close this NC. **Status: Closed**
6.2.3	Major	Requirement: 6.2.3 (C) There is evidence of legal compliance	Root cause: The Management did not	Auditor has verify the evidence

RAR 01 2023		for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements. Finding: there is evidence of legal noncompliance for overtime Objective evidence: At Segamaha POM noncompliance on "Permit Sekatan Kerja Lebih Masa" as per Seksyen 104(7) Ordinan Buruh (Sabah Bab 67) – 1.3- prohibited to work not more than 12 hours per day. Based on punch card verification as per below: Employee no: 0131G December 2022 January 2023 Date: 05/12/2022, Total overtime = 5hours Date: 04/01/2023, Total overtime: 9 hours Date: 6/12/2022, Total overtime = 6 hours Date 06/01/2023, Total overtime: 7 hours Date: 07/12/2022, Total overtime: 6 hours Date 12/01/2023, Total overtime: 10 hours Date: 08/12/2022, Total overtime: 6 hours Date: 27/01/2023, Total overtime: 5 hours Date 27/12/2022, Total overtime: 5 hours	monitor daily overtime as management focus on monthly/ cumulative hours only for overtime, resulted daily overtime is taken more than 4 hours and also no dedicated staff to monitor the overtime taken by each worker. Correction: Will enforce and monitor daily Limit workers overtime hours as per "Permit Sekatan Kerja Lebih Masa" by creating Overtime form and submit to the PIC. Corrective action: 1. Appoint dedicated staff to manage and monitor the overtime for each worker. 2. Conduct briefing on the "Permit Sekatan Kerja Lebih Masa" to all workers for their awareness.	Overtime form to monitor daily Limit workers overtime hours as per "Permit Sekatan Kerja Lebih Masa, Appointment letter PIC to manage and monitor the overtime for each workers and evidences of Training Permit Sekatan Kerja Lebih Masa" to all workers Auditor has found all of the evidence enough to close this NC. **Status: Closed**
6.7.2 RMN 03	Minor	Requirement: 6.7.2 Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in national languages (English and/or Bahasa Malaysia) and explained in the language understandable to the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed. Finding: Emergency situation did not fully identify and trained in first aid are not present in both field and other operations. Objective evidence: 1. Emergency procedure at Segamaha POM did not identify emergency for explosive situation. 2. Two (2) persons in charge at Ladang G&G (Mandor Ajis & Mechanic Azmil) had yet to attend first aid training. 3. No emergency shower and eye wash been provide at water treatment plant for Ladang TTS.	Root cause: 1. Segamaha POM's personnel unaware of the necessity of emergency procedure for explosive situation 2. Mandor Ajis and mechanic Azmil was absent during the training. 3. Emergency shower and eye wash has been purchased; however, it has not yet delivered as at day of audit. Correction: Conduct training on emergency procedure of explosive situation to all workers 1. Conduct first aid training to Mandor Ajis and mechanic Azmil 2. Install emergency shower and eye wash immediately as it arrives Corrective action:	Corrective action Plan accepted. Verification - The estate has conducted training on for both Mandor Ajis and Mechanic Azmil on 11/04/2023 titled "Latihan Kecemasan & First Aid" by the Estate Hospital Assistant. Inclusive in the attendees are other 5 personnel i.e the mandores and field staff As such the NCR raised is closed and concluded. **Status: Closed**

			1. Invite Jabatan BOMBA Kinabatangan for fire drill and explosive situation 2. Monitor participation of all required workers on the training. 3. Monitor any purchasing related to required safety equipment/tools for the water treatment operation.	
6.7.3 RMN 02	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: PPE was not provided to tractor driver and sanitation facilities available was found not adequate. Objective evidence: At LTTS, based on the HIRARC register, the organization require to provide ear plug to all tractor drivers. Based on the PPE distribution record for tractor driver and interview with PIC, no evidence of ear plug been provided to tractor drivers. Designated sanitation facilities provided by Ladang Sungai Segamaha did not cover area for workers involve in pesticides to change out their PPE.	Root cause: 1. No dedicated person in-charge was appointed to monitor and implement risk control as per HIRARC register. 2. No dedicated person in-charge was appointed to monitor the implementation of RSPO requirement 6.7.3 Correction: 1. Purchase suitable hearing protection device (HPD) as per NRA recommendation. Distribute the HPD to tractor drivers. 2. Build designated sanitation facilities for workers who handling pesticides to change out of their PPE at Ladang Sungai Segamaha. Corrective action: 1. Appoint person in-charge was appointed to monitor and implement risk control as per HIRARC register. 2. Appoint person in-charge was appointed to monitor the implementation of RSPO requirement 6.7.3	Auditor has verified the evidence records of LTTS has Purchase suitable hearing protection device (HPD) as per NRA recommendation and records Distribute the HPD to tractor drivers. And evidence of picture construction that designated sanitation facilities for workers who handling pesticides to change out., Appointment letter PIC to manage and monitor the OSH. Auditor has found all of the evidence enough to close this NC. **Status: Closed**
7.8.2 DA 02 2023	Major	Requirement: 7.8.2 (C) Water courses and wetlands are protected, including maintaining and restoring appropriate riparian and other buffer zones in line with 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April 2017). Finding: Water courses and wetlands was not fully protected, including not well maintaining and restoring appropriate	Root cause: 1. The management did not train workers for the new BMP requirement and less training for the upkeep gang in charge of maintaining the buffer riparian reserves and no dedicated person to monitor riparian reserves.	Auditor has verified the evidence training has been conducted for the upkeep gang in charge of maintaining the buffer riparian reserves. Auditor also verify evidence Training plan that stated training for Buffer zones will be conducted on 3 monthly basis related

		riparian and other buffer zones was not in line with 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April 2017). Objective evidence: 1) During site inspection at G&G Estate Riparian Reserves (Sg. Bilong), sighted trace of chemical spraying activities was carried out at the signboard buffer riparian reserves. 2) During site inspection at Bukit Segamaha Estate Riparian Reserves, sighted trace of chemical spraying activities was carried out at the buffer riparian reserves to tackle the woodies. In addition, also sighted fertilizer bag, bottle and food packaging was disposed at the buffer riparian reserves. Furthermore, there is no buffer zone marking at the area.	2. The management did not train workers for the new BMP requirement and less maintaining the riparian reserves and no dedicated person to monitor riparian reserves. Correction: Conduct training for the upkeep gang in charge of maintaining the buffer riparian reserves. Corrective action: To plan more training 3 monthly basis related to buffer zones/BMP so the workers di not forget what area can be spray and area which area prohibited to spray. (refer training Plan 2023) Appoint dedicated person to monitor riparian reserves.	to buffer zones/BMP. And appointment letter to person to monitor Environment/ riparian reserves/ Scheduled waste. Auditor has found all of the evidence enough to close this NC. **Status: Closed**
7.12.7 MZK 03 2023	Minor	Requirement: 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. Finding: The Outcomes of HCV/RTE monitoring program was not fed back into the management Plan Objective evidence: Segamaha CU had Management Plan already identify Wider landscape Level, and the RTE monitoring program, However, Outcomes of Latest HCV/RTE Monitoring was not fed back into the Latest management Plan to consider Plan Inventory Monitoring after the RTE such as Elephant etc. enter the estate.	Root cause: No dedicated person to update the management plan on the monitoring plan for any elephants that roams into the estate. Since this incident just happen, and last elephant roam is in 2014, so the management doesn't know how to face this issue Correction: Revise HCV/RTE management plan to include steps to be taken if there are any elephant roaming occurrences fed from the HCV/RTE monitoring plan. Corrective action: Management will immediately Appoint a dedicated person to update the management plan on the monitoring plan for any case of elephants roaming into the estate.	Corrective action Plan accepted. Segamaha CU had Management Plan already identify Wider landscape Level, and the RTE monitoring program, latest Outcomes of Latest HCV/RTE Monitoring was fed back into the Latest management Plan in 2024 at All Estates Affected at Segamaha CU after consultation with Wildlife department related to RTE enter the Estate Sighted Group Monitoring Elephant Namely WCC Group, this group is for monitoring elephant belt area Lahad datu-Kinabatangan-Sukau-Sandakan and assessor found this evidence is enough to close this NCR. **Status: Closed**

ATTACHMENT 6 – Timebound Plan [Received 1/08/2024]

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.	Certified	Yes	2024	The company aims to certify Eldred Bekoh by 2023. However, the appointment process for the certification body (CB), initiated in October 2023. The initial certification audit is already done, and Eldred Bekoh CU has been certified by SIRIM QAS International in July 2024.
Eldred Bekoh	Malaysia	Bekoh	K/B 505 Bekoh Estate 84900 Tangkak Johor	Certified	Yes	2024	

Rimba Nilai Business Unit	Malaysia	Rimba Nilai Palm Oil Mill	90100 Sugut, Sabah.	Not Certified	Yes	2026	The Company originally plan to certify the certification unit in 2022 and have initiated the process of appointing certification body for the certification unit, however, the certification unit is pending for Land Liability Disclosure. Hence, process of appointing certification stopped.The Company have submitted Land Liability Disclosure for the certification unit to RSPO for review. Due to insufficient data information, Land Liability Disclosure is still pending in January 2023.
Rimba Nilai Business Unit	Malaysia	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	
Rimba Nilai Business Unit	Malaysia	Sungai Sungai 3	90100 Sugut, Sabah.	Not Certified	Yes	2026	
Rimba Nilai Business Unit	Malaysia	Lembah Paitan	90100 Sugut, Sabah.	Not Certified	Yes	2026	
Rimba Nilai Business Unit	Malaysia	Kawananan	90100 Sugut, Sabah.	Not Certified	Yes	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	
Tawai	Malaysia	Pertama	KM 113, Jalan Telupid – Sandakan 89300 Telupid, Sabah.	Not Certified	Yes	2026	
Tawai	Malaysia	Sapa Payau	KM 108, Jln. Telupid – Sandakan 89320 Telupid, Sabah.	Not Certified	Yes	2026	
Tawai	Malaysia	Ruku Ruku	Km108, Jln. Telupid – Sandakan 89320 Telupid, Sabah.	Not Certified	Yes	2026	
Tawai	Malaysia	Lokan	89320 Telupid, Sabah.	Not Certified	Yes	2026	
Tawai	Malaysia	Lokan Baru	89320 Telupid, Sabah.	Not Certified	Yes	2026	

Kanowit Tinjar	Malaysia	Kanowit Palm Oil Mill	Jalan Nibong – Tada, Kanowit, 96000 Sibu, Sarawak.	Not Certified	Yes	2026	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.
Kanowit Tinjar	Malaysia	Jih	KM 11.5, Jalan Nibong – Tada, Kanowit, 96000 Sibu, Sarawak.	Not Certified	Yes	2026	
Kanowit Tinjar	Malaysia	Bawan	KM28 Jln Tuah, Off Nibong Tada, 96000 Sibu. Sarawak.	Not Certified	Yes	2026	
Kanowit Tinjar	Malaysia	Pedai	Jln Tuah, Off Nibong Tada, 96000 Sibu. Sarawak.	Not Certified	Yes	2026	
Kanowit Tinjar	Malaysia	Mapai	KM34 Jln Sg Mapai Off Nibong Tada, 96000 Sibu. Sarawak.	Not Certified	Yes	2026	
Kanowit Tinjar	Malaysia	Kelimut	Kanowit, Sarawak.	Not Certified	Yes	2026	
Kanowit Tinjar	Malaysia	Loagan Bunut Palm Oil Mill	Ulu Teru, Jalan Long Lama, 98300 Baram, Sarawak.	Not Certified	Yes	2026	
Kanowit Tinjar	Malaysia	Loagan Bunut	Lot 5,12,15 Tinjarland District, Ulu Teru, Jalan Long Lama, 98300 Baram, Sarawak.	Not Certified	Yes	2026	

ATTACHMENT 7 – Stakeholder listing (Stage 2/Recertification only)

SEGAMAHA MILL			
SUPPLIERS			
NAME	**ADDRESS**	**NAME**	**ADDRESS**
Sri Sinaco Engineering Works Sdn Bhd	Lot 1039, Jalan Maharaja Lela, Batu 3, 36000, Teluk Intan, Perak	Klinik Mabello (Paris) Sdn Bhd	Lot 4, Premis Perniagaan, Kampung Paris 3, 90200 Kota Kinabatangan, Sabah
Syarikat Niaga Prima	Batu 7, Jalan Airport, WDT 156, 90000 Sandakan, Sabah	Kong Seng Hing Machinery	MDLD 7206, Lot 240, Bandar Sri Perdana, Phase 3, P.O.Box 60337, 91112 Lahad Datu, Sabah
Syarikat Sabah Minyak Sdn Bhd	No 3, Lot 15, Lorong Perindustrian Intan 1, Taman Perindustrian Intan, Mile 7, Jalan Tuaran, 88824 Kota Kinabalu, Sabah	Kejuruteraan Letrik Etara (S) Sdn Bhd	No.14, Jalan Indah Gemilang 5, Taman Perindustrian Gemilang Ulu Tiram, Johor
SLS (East Malaysia) Sdn Bhd	Lot 7, Ground & First Floor, Bandar Mega Jaya, Mile 7, Jalan Lintas-Labuk, 90000 Sandakan, Sabah	IHM Supplies Sdn Bhd	Lot 118, Hala Perusahaan Menglembu 5, Kawasan Perindustrian Menglembu, 31450 Menglembu, Ipoh, Perak
Sri Tarbin Servis Sdn Bhd	MDLD 4975, Lot 14, New Kimbell Industrial Estate, 91100 Lahad Datu, Sabah	Hypergreen Instrument Sdn Bhd	No.393, Lot 4049, 1st Floor, Phase 5, 97000 Bintulu, Sarawak
Syarikat Kudrat Maju	Ground Floor, Block E, Lot 2A, Bandar Leila, PPM 421 Elopura, 90000 Sandakan, Sabah	Good Prominent Sdn Bhd	Lot 7, Ground Floor, Block O, Bandar Ramai-Ramai, 90000 Sandakan, Sabah
Prima Bumimas Sdn Bhd	Block I, Lot 6, Bandar Letat Jaya, 90000 Sandakan, Sabah	GS Supply (S) Sdn Bhd	14, Jalan TPP 5/8, Taman Perindustrian Puchong, Section 5, 47100 Puchong, Selangor
MAA Consultancy Services PLT	1st Floor, Lot 7, Block B, Mabdar Melrose, Mile 3.5, North Road, 90000 Sandakan, Sabah	Dynakey Laboratories Sdn Bhd	Lot 5 & 6, 1st Floor, Bandar Sibuga Jaya 2, Batu 8, 90000 Sandakan, Sabah
Mekar Bersatu Padu Sdn Bhd	Lot 250, Block 25, 1st Floor, Prima Square, Phase III, Mile 4, North Road 90000 Sandakan, Sabah	Drew Ameroid (M) Sdn Bhd	2nd Floor, Kompleks Penchala, 50, Jalan Penchala, 46050 Petaling Jaya, Selangor
Millivest Industries Sdn Bhd	Lot 3 A, Sibuga Industrial Centre, Jalan Lintas Sibuga, Sandakan 90000, Sabah	C.H.Bearing & Hardware (S) Sdn Bhd	MDLD 3272, Block 1, Lot No.7, 91100 Fajar Centre, P.O.Box 61772, Lahad Datu, Sabah
Mareal Enterprise	MDLD, 10061, Lot 10, Blok C54, Jalan Tengah Nipah, 91115 Lahad Datu, Sabah	Asli Petro Enterprise	Lot 3, CL.095336333, Sungai Koyah 2, KM 125, Sandakan Off KM 50, Lahad Datu, Sabah
Mega Focusjaya Sdn Bhd	MDLD 1437, Lot 7, Block B, Bangunan Hope Ley, 91100 Lahad Datu, Sabah	Alim Engineering & Supplier	Lot 3, Kimbell Light Estate, KM 3, Jalan Dam, 91100 Lahad Datu, Sabah
MP Machinery (Malaysia) Sdn Bhd	Mile 8, Jalan Lintas Sibuga, 90000 Sandakan Sabah	Agensi Pekerjaan Mercu Jaya Sdn Bhd	Lot 5, Blok 20, First Floor, Mile 4, Bandar Indah, 90000 Sandakan, Sabah
Malaysia Workshop	KM9, Batu Sapi Road, P.O.Box 1539, 90717 Sandakan, Sabah	Muhibbah Enterprise	Lot 21, MDLD 6929, Ground Floor, Lorong 1, Bandar Sri Perdana, Phase 3, Jalan Silam, 91100, Lahad Datu, Sabah
CONTRACTORS			
NAME	**ADDRESS**	**NAME**	**ADDRESS**
SJI (Selangor) Sdn Bhd	54, Jalan 3, Kawasan 16, Taman Intan, 41300 Klang, Selangor	Sabah Steel Engineering Works	Batu 3 1/2, Jalan Segama, P.O.Box 60487, 91114 Lahad Datu, Sabah
Technomech Engineering Sdn Bhd	No 41 Jalan PTP 1/6, Taman Perindustrian Tasik Perdana, 47130, Puchong Selangor	Permawin Sdn Bhd	TB 10756, Lorong Megah 4, Taman Megah Jaya, Off Miles 3.5, Apas Road, 91000 Tawau, Sabah
NF Enterprise	MDLD 6817, Lot 174, Taman Sri Perdana, Jalan Silam, Lahad Datu, Sabah		
REFINERY			
NAME	**ADDRESS**	**NAME**	**ADDRESS**

Mewah Datu Sdn Bhd	Jalan Kastam Baru, 91100 Lahad Datu, Sabah	KLK Premier Oils Sdn Bhd	MDLD 5897, Lot 85, Tengah Nipah, Jalan Kastam Baru, 91100, Lahad Datu, Sabah, Malaysia
Lahad Datu Edible Oils Sdn Bhd	KM 2, No.16, Jalan Kastam Baru, 91109, Lahad Datu, Sa	Genting Musimmas Refinery S/B	Lot 13B, POIC Phase 1, Jalan Kastam Baru, Mile 3, 91100 Lahad Datu, Sabah
TRANSPORTER			
NAME	**ADDRESS**	**NAME**	**ADDRESS**
Syarikat Perdagangan Lean Soon Hung Sdn Bhd	Batu 5, Jalan Lahad Datu/Sandakan, P.O.Box No.60366, 91113 Lahad Datu, Sabah	Pengangkutan Ya Hen Sdn Bhd	Sandakan: 13.5 Miles, Jalan Labuk, P.O.Box No.2844, 90732 Sandakan, Sabah
Chong Shu Min Transporter	Lot 13, MDLD 3347, Teck Guan Industrial Centre, Batu 1.50, Jalan Segama. P. O. Box No. 60326, 91112 Lahad Datu, Sabah.		
OTHER INTERESTED PARTIES (Gov Agencies, Schools, Hospitals & etc)			
NAME	**ADDRESS**	**NAME**	**ADDRESS**
Jabatan Keselamatan Dan Kesihatan Pekerjaan	Tingkat 1, Wisma Saban, Batu 7, Jalan Labuk, W.D.T 71, Bangunan Rumah Persekutuan, 90500 Sandakan.	Sekolah Kebangsaan Kota Kinabatangan	W.D.T 89, 90200 Kinabatangan Sabah.
Hospital Besar Lahad Datu	Peti Surat 60065, 91110 Lahad Datu, Sabah.	Jabatan Perangkaan Malaysia Negeri Sabah.	Aras 1-3, Block C, Kompleks Pentadbiran Kerajaan Persekutuan Sabah, Jalan UMS, Beg Berkunci 2046, 88999 Kota Kinabalu.
Pertubuhan Keselamatan Sosial (PERKESO)	MDLD 3827, Fajar Centre, Peti Surat 61193, 91120 Lahad Datu, Sabah.	Jabatan Pencegahan Jenayah Dan Keselamatan Komuniti	IBU Pejabat Polis Diraja Malaysia, Jalan Kepayan,88560 Kota Kinabalu, Sabah.
Jabatan Alam Sekitar Negeri Sabah.	Aras 4, Blok A, Kompleks Pentadbiran Kerajaan Persekutuaan Sabah, Jalan UMS 88450 Kota Kinabalu, Sabah, Malaysia.	Sirim Qas International Sdn Bhd	SIRIM Complex, 1, Persiaran Dato'Menteri, Section 2, 40700 Shah Alam, Selangor Darul Ehsan.
Kumpulan Wang Simpanan Pekerja (KWSP)	Pejabat Tempatan KWSP, Lot No.65,MDLD 3330, Fajar Centre,91100 Lahad Datu.	Balai Polis Kinabatangan	Pekan Kota Kinabatangan, 90000 Kinabatangan, Sabah
Malaysia Palm Oil Board (MPOB)	KM.10 Jalan Tengah Nipah, Beg Berkunci No.4, 91109 Lahad Datu, Sabah.	Balai Bomba	Balai Bomba Dan Penyelamat Lahad Datu, Jalan Tengah Nipah, Peti Surat Bil.60994, 91118 Lahad Datu, Sabah
Lembaga Hasil Dalam Negeri Cawangan Lahad Datu	Menara Hasil, Jalan Tenku Abdul Rahman, Beg Berkunci 2001, 88600 Kota Kinabalu	Affin Islamic Bank Berhad	Lot 1 & 2, (GF & 1F), Bandar Sri Perdana Fasa 5 KM4, Jalan Silam Bandar Sri Perdana 91100 Lahad Datu, Sabah.
MPOA Security Service Sdn Bhd	MDLD 6923,Lot 15, Lorong Perdana 1,Bandar Sri Perdana,Peti Surat 60703, 91100 Lahad Datu,Sabah.	Niosh Certification Sdn Bhd	7th Floor, NIOSH tower, Lot 1, Jalan 15/1, Section 15, 43650 Bandar Baru Bangi, Selangor Darul Ehsan
Jabatan Tenaga Kerja Sabah.	Kementerian Sumber Manusia,Block E, Lot 5&6, Bangunan Perkasa Realty,W.D.T 120,Jalan Majlis Daerah,90200 Kinabatangan.	Sekolah Kebangsaan Paris 3	W.D.T 89, 90200 Kinabatangan Sabah.
NON GOVERNMENTAL ORGANIZATION (NGO)			
NAME	**ADDRESS**	**NAME**	**ADDRESS**
Heart Patients Fund Association Sabah	Lot. No.18, Likas Plaza Phase 2, Mile 4 1/2, Lorong Likas Plaza, 88400 Kota Kinabalu, Sabah	Sabah Kidney Society	Sabah Kidney Society No.822 Taman Dah Yeh Villa, Jalan Damai 88400 Kota Kinabalu, Sabah Malaysia
Sabah Society for the blind	Lot 7, 3rd Floor, Jalan Sentosa, Kampung Air, Sabah, 88000 Kota Kinabalu	Majlis Perkhidmatan Masyarakat Sabah	Rumah MPMS, Batu 2, Jalan Tuaran, 88300 Kota Kinabalu
Sabah Child Welfare Association	Cancer Society Building, No.15 Jalan Tupai 3, Teck Guan Villa, Jalan Penampang, Kota Kinabalu, Sabah		

BUKIT SEGAMAHA ESTATE

SUPPLIERS			
NAME	**ADDRESS**	**NAME**	**ADDRESS**
Syarikat Sri Tani	MDLD 10280, Lot 7, Palm Heights, Jln Dam, 91100 Lahad Datu, Sabah.	Dyna Key Laboratories Sdn Bhd	Lot 5 & 6, 1st Floor, Bandar Sibuga Jaya 2, Batu 8, BO 3336, Mail bag 8, 90000, Sandakan , Sabah.
Weng Fook Tyres & Batteries	MDLD 4651-4652, Lot 73-74, Teck Guan Ind.Est., KM 3, Jalan Segama, Peti Surat No.60643, 91115 Lahad Datu, Sabah.	Sri Ledang Resources Sdn Bhd	MDLD 7010, Lot 102, Bandar Sri Perdana, Lorong 3, Jalan Silam, Lahad Datu, Sabah.
Agensi Pekerjaan Sri Kencana Sdn. Bhd.	MDLD 8496, Lot 63, Lorong D, Perdana 9, Bandar Seri Perdana, Phase 5, Shop Lot Lahad Datu.	KT Global	MDLD 8965, Lot 82, Ground Floor, D'Perdana Square, bandar Sri Perdana, 91100 Lahad Datu, Sabah.
Lian Ley Hardware Trading Sdn. Bhd.	Lot 4, MDLD 4633, Bandar Tabanac, Jalan Segama, 91100, Lahad Datu, Sabah	Sime Kubota Sdn Bhd	MDLD 7624, Lot 29, Adika Industrial Centre, 91100 Lahad Datu, Sabah.
Well Blossom Sdn Bhd	MDLD 3442, Tabanac Centre Mile 1 1/2, Jalan Segama, 91100 Lahad Datu, P.O BOX 60197, 91111 Lahad Datu	Ecotek	MDLD 9069, Block A, I-Peak, Jalan Dam Commercial Cum Warehouse, Lahad Datu.
Ureach Computer Sales & Services	MDLD 3273, Ground Floor, Lot 8, Block 1, Fajar Center, 91100 Lahad Datu, Sabah	Peace Industries Sdn. Bhd.	Batu 3, Jalan Segama, P.O BOX 60393, 91113 Lahad Datu, Sabah
Chong Yu Auto Service Centre	Lot 3, Blok D, MDLD 1443, Dam Road, Tingkat Bawah, Hope Ley Light Industrial, P.O BOX 60825 Lahad Datu, Sabah	Asli Petro Enterprise	Lot 3, No.Geran 0953336333, Sg. Koyah 2, KM 125, Sandakan Off KM 50 Lahad Datu, 90200 Kota Kinabatangan, Sabah.
Fong Stationery Sdn Bhd	Bandar Tabanac, Lot 10, MDLD 3448, Jalan Segama, 91100 Lahad Datu, Sabah	I&S Enterprise	Lot 02, Block 29, Ground Floor, Phase 06, Mile 4, Bandar Indah, 90000 Sandakan, Sabah
City-Link Express (M) Sdn Bhd	MDLD 6967 Lot 59, Ground Floor Fasa 3 Sri Perdana 91100 Lahad Datu.	Mekar Bersatu Padu Sdn. Bhd	Lot 250, Block 25, Floor 1, Prima Square, Mile 4, North Road, 90000 Sandakan, Sabah
Print Works	Lot 78,Tingkat Bawah, Taman Sibuga, Jalan Sibuga, Sandakan, BQ No.3898, Mail Bag N0.8,90009 Sandakan, Sabah.	Millivest Industries Sdn. Bhd.	MDLD 9705, Lot 7A Taman Tengah Nipah Industrial, KM3, Jalan Tengah Nipah, 91100 Lahad Datu, Sabah, Malaysia
Legenda Bumimas Sdn Bhd	Lot 2, Jalan 3, Industrial Zone 13, KKIP, 88460 Telipok Sabah	Robson Harvest Trading (M) Sdn. Bhd.	TB 11134, 1st Floor, Lot 8C, Taman Berjaya II, Batu 3 1/2, Jalan Apas, 91000 Tawau, Sabah.
KP Chow Engineering Services	P.O Box 8878, Kelana jaya, 46800 Petaling Jaya, Selangor		
OTHER INTERESTED PARTIES (Gov Agencies, Schools, Hospitals & etc)			
NAME	**ADDRESS**	**NAME**	**ADDRESS**
Klinik Mabello (Paris) Sdn. Bhd.	Lot 4, Premis Perniagaan, Kampung Paris 3, 90200 Kota Kinabatangan, Sabah.	Balai Bomba Lahad Datu	Balai Bomba Dan Penyelamat Lahad Datu, Jalan Tengah Nipah, Peti Surat Bil.60994, 91118 Lahad Datu, Sabah
Permai Polyclinics	No. 4, Jalan Pantai, 88000 Kota Kinabalu.	MPOA Security Service Sdn Bhd	MDLD 6923, Lot 15, Lorong Perdana 1, Bandar Sri Perdana, Peti Surat 60703, 91100 Lahad Datu, Sabah
Farmasi Perdana	Lot 9, MDLD 8683, Tingkat 1, Perdana Square, Phase 5, Jalan Silam, 91100 Lahad Datu.	Community Learning Centre	CLC SD Ladang Bukit Segamaha
Jabatan Keselamatan Dan Kesihatan Pekerjaan	Tingkat 1, Wisma Saban, Batu 7, Jalan Labuk, W.D.T 71, Bangunan Rumah Persekutuan, 90500 Sandakan.	Sekolah Kebangsaan Paris 3	W.D.T 218, 90200 Sandakan Sabah.
Hospital Besar Lahad Datu	Peti Surat 60065, 91110 Lahad Datu, Sabah.	Sekolah Menengah Kebangsaan Paris 3	W.D.T 220, 90200 Sandakan Sabah.
Hospital Besar Kinabatangan	W.D.T 200 Kinabatangan, 90200 Kinabatangan, Sabah	Pejabat Imegresen, Lahad Datu	Peti Surat No. 60252, 91112 Lahad Datu
Affin Bank Berhad Lahad Datu	Lot 1 & 2, Ground Floor, Bandar Sri Perdana Fasa 5, KM 4, Jalan Silam, Bandar Sri Perdana, 91100 Lahad	Sirim Qas International Sdn Bhd	SIRIM Complex 1, Persiaran Dato' Menteri, Section 2, 40700 Shah Alam, Selangor Darul Ehsan

	Datu, Sabah.		
Pertubuhan Keselamatan Sosial	MDLD 3827, Fajar Centre, Peti Surat 61193, 91120 Lahad Datu, Sabah.	Majlis Daerah Kinabatangan	Majlis Daerah Kinabatangan, W.D.T No.8, 90200 Kota Kinabatangan, Sabah
Kumpulan Wang Simpanan Pekerja (KWSP)	Pejabat Tempatan KWSP, Lot No.65,MDLD 3330, Fajar Centre,91100 Lahad Datu.	Konsulat Republik Indonesia Tawau, Sabah	TB 690-693 (Lot 5 - 8) Lorong Megah Jaya 10, Jalan Tiku KM 8, 91000 Tawau, Sabah, Malaysia
Malaysia Palm Oil Board (MPOB)	KM.10 Jalan Tengah Nipah, Beg Berkunci No.4, 91109 Lahad Datu, Sabah.	Konsulat Jenderal Republik Indonesia, Kota Kinabalu, Sabah, Malaysia	Lorong Kemajuan, Karamunsing P.O Box 11595, 88817 Kota Kinabalu, Sabah, Malaysia
Lembaga Hasil Dalam Negeri Cawangan Lahad Datu	Lot G-3, Tingkat Bawah, Bangunan Plaza Usia, Jalan Teratai, Sabah 91100, Lahad Datu	Jabatan Hidupan Liar Lahad Datu	Jabatan Hidupan Liar Lahad Datu, 8126, Lorong Singgahmata Point 5, 9110, Lahad Datu, Sabah
Jabatan Tenaga Kerja Sabah, Cawangan Kota Kinabatangan	Kementerian Sumber Manusia,Block E, Lot 5&6, Bangunan Perkasa Realty,W.D.T 120,Jalan Majlis Daerah,90200 Kinabatangan.	Jabatan Perhutanan Kinabatangan	Jabatan Perhutanan Kinabatangan, Pekan Kota Kinabatangan,90000 Kinabatangan,Sabah.
Balai Polis Kinabatangan	Pekan Kota Kinabatangan, 90000 Kinabatangan, Sabah		
NGO (Non-Governmental Organisation)			
NAME	**ADDRESS**	**NAME**	**ADDRESS**
Heart Patients Fund Association Sabah	Lot No. 18, Likas Plaza Phase 2, Mile 4 1/2, Lorong Likas Plaza, 88400 Kota Kinabalu, Sabah	Sabah Kidney Society	Sabah Kidney Society No.822 Taman Dah Yeh Villa, Jalan Damai 88400 Kota Kinabalu, Sabah, Malaysia.
Sabah Society for the Blind	Lot 7, 3rd Floor, Jalan Sentosa, Kampong Air, Sabah, 88000 Kota Kinabalu	Majlis Perkhidmatan Masyarakat Sabah	Rumah MPMS, Batu 2, Jalan Tuaran, 88300 Kota Kinabalu
Sabah Child Welfare Association	Cancer Society Building, No.15 Jalan Tupai 3, Teck Guan Villa, Jalan Penampang, Kota Kinabalu, Sabah, MALAYSIA		
G&G ESTATE			
CONTRACTOR			
NAME	**ADDRESS**	**NAME**	**ADDRESS**
KOTRAKTOR - LADANG G&G (AIMAN ENTERPRISE)	Locked Bag No. 7, 91109 Lahad Datu Sabah	MESSRS. GENERASI BERINGIN SDN. BHD.	Lot 5, 2nd Floor, Block F, Bandar Kim Fung, Mile 4, Labuk Road, 90000 Sandakan, Sabah.
KOTRAKTOR - LADANG G&G (CONCERN ENTERPRISE)	Peti Surat MDLD 6853, Lot 210, Taman Sri Perdana, Phase 2 91100, Lahad Datu Sabah	ALIM ENGINEERING & SUPPLIER	MDLD 8174, Lot 126 Palm Height Fasa 1, Jalan Dam, 91100 Lahad Datu, Sabah.
KOTRAKTOR - LADANG G&G (P&L COMPANY)	MDLD 8019 Lot 149, Palm Height Jln Dam, 91115, Lahad Datu Sabah		
SUPPLIERS			
NAME	**ADDRESS**	**NAME**	**ADDRESS**
PEMBEKAL - LADANG G&G (CHONG YU AUTO SERVICE CENTRE)	Peti Surat 60825, 91117 Lahad Datu Sabah	CITY LINK EXPRESS (M) SDN BHD	MDLD 6967 Lot 59, Ground Floor Fasa 3 Sri Perdana 91100, Lahad Datu Sabah
FONG STATIONARY SDN BHD	Bandar Tabanak, Lot 10, MDLD 3448, Jalan Segama 91100, Lahad Datu Sabah	PRINT WORKS	Lot 78, Tingkat Bawah, Taman Sibuga, Jalan Sibuga, Sandakan, BQ No. 3898, Mail Bag No. 8, 90009 Sandakan, Sabah.
LIAN LEY HARDWARE TRADING SDN BHD	Lot 4, MDLD 4633, Bandar Tabanak, Jalan Segama, 91100 Lahad Datu Sabah	SRI LEDANG RESOURCES SDN. BHD.	MDLD 7010, Lot 102, Bandar Sri Perdana, Lorong 3, Jalan Silam, Lahad Datu Sabah
UREACH COMPUTER SALES AND SERVICES	MDLD 3273, Ground Floor, Lot 8, Block 1, Fajar Centre 91100 Lahad Datu Sabah	ASLI PETRO ENTERPRISE	Lot 3, No Geran 0953336333, Sg. Koyah 2, KM 125, Sandakan Off KM 50 Lahad Datu, 90200 Kota

			Kinabatangan, Sabah.
WENG FOOK TYRES & BATTERIES SDN BHD	MDLD 4651-4652, Lot 73-74, Tech Guan Ind. Est, KM 3, Jln Segama Peti Surat No. 60643, 91100 Lahad Datu Sabah	MILLIVEST INDUSTRIES SDN BHD	Lot 3A, Sibuga Industrial Centre, Jalan Lintas Sibuga, Sandakan 90000, Sabah
WELL BLOSSOM SDN BHD	MDLD 3442, Tabanak Centre Mile 1 1/2, Jalan Segama, 91100 Lahad Datu Sabah	ECOTEK	MDLD 9069, Lot 5, Block A, I-Peak, Jalan Dam Commercial Cum Warehouse, 91112 Lahad Datu, Sabah
LEGENDA BUMIMAS SDN BHD	Lot 1&2, Jalan 3, Industrial Zone 13, KKIP (Formerly Known As G12 Package) Localty of Telipok District Tuaran, 88460 Telipok, Sabah	ROBSON HARVEST TRADING (M) SDN BHD	Suite No. 318, MBE Puchong, C-GF-08, Pavillion, Jalan Puteri 7/13, Bandar Puteri, 47100 Puchong, Selangor Darul Ehsan.
AGENSI PEKERJAAN SRI KENCANA SDN BHD	MDLD 8496, Lot 63, Lorong D, Perdana 9, Bandar Seri Perdana, Phase 5, Shop Lot Lahad Datu Sabah.	MEKAR BERSATU PADU SDN. BHD.	Lot 250, Block 25, 1st Floor, Prima Square, Phase III, Mile 4, North Road, 90000 Sandakan, Sabah.
OTHER INTERESTED PARTIES (GOV AGENCIES, SCHOOLS, HOSPITAL & ETC.)			
NAME	**ADDRESS**	**NAME**	**ADDRESS**
HOSPITAL LAHAD DATU	Peti Surat 60065, 91110 Lahad Datu Sabah	PERKESO SABAH	MDLD 3827, Fajar Center, Peti Surat 61193, 91120 Lahad Datu, Sabah
HOSPITAL KINABATANGAN	W.D.T 200 Kinabatangan, 90200 Kinabatangan Sabah	JABATAN ALAM SEKITAR SABAH	Aras 4, Blok A, Komplek Pentadbiran Kerajaan Persekutuan Sabah Jalan UMS 88450 Kota Kinabalu, Sabah, Malaysia
BALAI POLIS LAHAD DATU	Jalan Kastam Baru, 91100 Lahad Datu Sabah	JKKP SABAH	Tingkat 1, Wisma Sabah, Batu 7, Jalan Labuk, W.D.T 71, Bangunan Rumah Persekutuan, 90500 Sandakan Sabah
BALAI POLIS KINABATANGAN	Pekan Kota Kinabatangan, 90000 Kinabatangan, Sabah	IMIGRESEN SABAH	Pejabat Imigresen Cawangan Lahad Datu, 91100 Lahad Datu, Sabah.
BALAI BOMBA LAHAD DATU	Balai Bomba dan Penyelamat Lahad Datu, Jln Tengah Nipah, Peti Surat Bil. 60994, 91118 Lahad Datu Sabah.	KONSULAT REPUBLIK INDONESIA TAWAU	TB 690-693 (Lot 5-8), Lorong Megah Jaya 10, Jalan Tiku KM 8 Tawau, Sabah.
DOSH SANDAKAN	Tingkat 1, Wisma Saban, Batu 7, Jalan Labuk, W.D.T 71, Bangunan Rumah Persekutuan, 90500, 90000 Sandakan Sabah	AFFIN BANK BERHAD LAHAD DATU	Lot 1 & 2, Ground Floor, Bandar Sri Perdana Fasa 5, KM 4, Jalan Silam, Bandar Sri Perdana, 91100 Lahad Datu, Sabah.
JABATAN TENAGA KERJA NEGERI SABAH	Kementerian Sumber Manusia, Blok E, Lot5&6, Bangunan Perkasa Realty, W.D.T 120, Jalan Majlis Daerah, 90200 Kinabatangan Sabah	KUMPULAN WANG SIMPANAN PEKERJA (KWSP)	Pejabat Tempatan KWSP, Lot No.65,MDLD 3330, Fajar Centre,91100 Lahad Datu.
MAJLIS DAERAH LAHAD DATU	Pejabat Daerah Lahad Datu, Tingkat 2, Bangunan Urusetia, Peti Surat 60165, 91111 Lahad Datu Sabah.	SIRIM QAS INTERNATIONAL SDN. BHD	SIRIM Complex 1, Persiaran Dato' Menteri, Section 2, 40700 Shah Alam, Selangor Darul Ehsan
JABATAN PERHUTANAN NEGERI SABAH	Jabatan Perhutanan Lahad Datu, Mile 1 1/2 (Jln Silam), 91100 Lahad Datu Sabah	SEKOLAH KEBANGSAAN PARIS 3	W.D.T 218, 90200 Sandakan Sabah.
HUMANA CHILD AID SOCIETY SDN BHD	Lot 177, MDLD 6820, Lorong Perdana 14, Sri Perdana, P.o Box 61850, 91127 Lahad Datu Sabah.	SEKOLAH MENENGAH KEBANGSAAN PARIS 3	W.D.T 220, 90200 Sandakan Sabah.
KLINIK BATU PUTIH	Klinik Desa Batu Putih, Kinabatangan, d/a Pejabat Kesihatan Kawasan Kinabatangan, W.D.T 40, Kinabatangan Sabah.	KLINIK MABELLO (PARIS) SDN. BHD	Lot 4, Premis Perniagaan, Kampung Paris 3, 90200 Kota Kinabtangan, Sabah.
PEJABAT DAERAH DAN TANAH SABAH	Beg Berkunci 2044, 88576 Kota Kinabalu Sabah		
NGO (NON-GOVERNMENT ORGANISATION)			
NAME	**ADDRESS**	**NAME**	**ADDRESS**
HEART PATIENTS FUND ASSOCIATION SABAH	Lot No. 18, Likas Plaza Phase 2, Mile 4 1/2, Lorong Likas Plaza, 88400 Kota Kinabalu, Sabah	SABAH KINDEY SOCIETY	Sabah Kidney Society No.822 Taman Dah Yeh Villa, Jalan Damai 88400 Kota Kinabalu, Sabah, Malaysia

SABAH SOCIETY FOR THE BLIND	Lot 7, 3rd Floor, Jalan Sentosa, Kampong Air, Sabah, 88000 Kota Kinabalu	MAJLIS PERKHIDMATAN MASYARAKAT SABAH	Rumah MPMS, Batu 2, Jalan Tuaran, 88300 Kota Kinabalu
SABAH CHILD WELFARE ASSOCIATION	Cancer Society Building, No.15 Jalan Tupai 3, Teck Guan Villa, Jalan Penampang, Kota Kinabalu, Sabah, MALAYSIA		
SUNGAI SEGAMAHA ESTATE			
CONTRACTORS			
NAME	**ADDRESS**	**NAME**	**ADDRESS**
AISYAH ENGINEERING	NO. 030 KG BUGIS BATU 1/2, JALAN SEGAMA 91100 LAHAD DATU, SABAH	DOMINANT DEVELOPMENT	MDLD 6816 LOT 173, TAMAN SRI PERDANA, FASA 11 JALAN LLAM, 9100, LAHAD DATU, SABAH
SYARIKAT TAI HING SDN BHD	PPM286, ELOPURA, 2ND FLOOR, LOT 2, BLK 16, BANDAR INDAH JAYA 9000, SANDAKAN SABAH	SYARIKAT SRI TANI	Ladang Bukit Segamaha, Peti Surat 61804, 91126 Lahad Datu, Sabah
SUPPLIERS			
NAME	**ADDRESS**	**NAME**	**ADDRESS**
AGENSI PEKERJAAN SRI KENCANA SDN BHD	MDLD 8721, Lot 121, Phase 5, D'Perdana Square, 91100 Lahad Datu, Sabah	MILLIVEST INDUSTRIES SDN BHD	Lot 3A, Sibuga Industrial Centre, Jalan Lintas Sibuga, Sandakan 90000, Sabah
AGENSI PEKERJAAN SRI KEMBANGAN SDN BHD	Lot 36, Tingkat 1 Bandar Sibuya Jaya 2, Batu 8, 90000, Sandakan Sabah	HOMIDEA SDN BHD	Lot No 3 Batu 1/2, Jalan Tengah Nipah, Lahad Datu, Sabah
ASLI PETRO ENTERPISE	SHELL STATION PARIS 2, LOT 3, NO GERAN 095336333, SG. KOYAH 2, KM 125	KLINIK RUSLAN	MDLD 8089, Lorong Singgamata, Singga Point, Lahad Datu, Sabah
MEKAR BERSATU PADU SDN BHD	Lot 250, Block 25, 1st Floor, Prima Square, Phase III, Mile 4, North Road 90000 Sandakan Sabah	KLINIK MABELLO (PARIS) SDN BHD	Lot 4, Premis Perniagaan, Kampung Paris 3, 90200, Kinabatangan, Kota Kinabatangan.
CHONG YU AUTO SERVICE CENTRE	Lot 3, Block D, MDLD 1443, Ground Floor, Dam Road, 91100 Lahad Datu, Sabah	MING HUNG PRINTING COMPANY	MDLD 0137, Jalan Tengah Nipah, 91100 Lahad Datu, Sabah, P.O.Box 61228,91121 Lahad Datu, Sabah.
CITY-LINK EXPRESS (M) SDN BHD	MDLD 6967, LOT 59 G/F SHOP FASA 3, SRI PERDANA, 91100 LAHAD DATU, SABAH	ROBSON HARVEST TRADING (M) SDN BHD	Suite No. 318, MBE Puchong, C-GF-08, Pavillion, Jalan Puteri 7/13, Bandar Puteri, 47100 Puchong, Selangor Darul Ehsan.
ECOTEK	MDLD 9069, Lot 5, Block A, I-Peak, Jalan Dam Commercial Cum Warehouse, 91112 Lahad Datu, Sabah	SAFEGUARDS SECURE SOLUTION SDN.BHD (SAFEGUARDS G4S (SABAH) SDN BHD)	TB 4710, 1ST FLOOR, LOT 2 JALAN ABACA, WDT 249, 91000 TAWAU, SABAH
FARMASI PERDANA	Lot 9, Perdana Square Phase 5, MDLD 8683, Jalan Silam, 91100, Lahad Datu, Sabah	SHARIKAT SABAH MINYAK SENDIRIAN BERHAD	Kg.Karamunting, Jalan Batu Sapi,P.O.Box No.1200, 90713 Sandakan Sabah
FONG STATIONERY SDN BHD	Bandar Tabanac, Lot 10, MDLD 3448, Jalan Segama, 91100 Lahad Datu, Sabah	SRI LEDANG RESOURCES	1ST FLOOR, MDLD 3288, LOT 23, BLOCK C, FAJAR CENTRE, 91100 LAHAD DATU, SABAH
I & S ENTERPRISE	LOT 02, BLOK 29, TINGKAT BAWAH, FASA 6, BATU 4, BANDAR INDAH, 90000 SANDAKAN SABAH	WELL BLOSSOM SDN BHD	MDLD 3442, Tabanac Centre, Mile 1 1/2, Jalan Segama, 91100 Lahad Datu, Sabah
LEGENDA BUMIMAS	Lot 2, Jalan 3, Industrial Zone 13, KKIP, Telipok, 88460 Tuaran, Sabah	WENG FOOK TYRES & BATTERIES SDN BHD	MDLD 4651-4652, Lot 73-74, Teck Guan Industrial Estate, Jalan Segama, 91111 Lahad Datu, Sabah
LIAN LEY HARDWARE TRADING SDN BHD	Lot 4, MDLD 4633, Bandar Tabanac, 91115 Lahad Datu, Sabah	WENG FOOK AUTO PARTS SDN BHD	MDLD 4651-4652, Lot 73-74, Teck Guan Industrial Estate, Jalan Segama, 91111 Lahad Datu, Sabah
GOVERNMENT/OTHERS RELATED PARTIES			
NAME	**ADDRESS**	**NAME**	**ADDRESS**

AFFIN ISLAMIC BANK BERHAD	Lot 1 & 2 (GF & 1F) Bandar Sri Perdana Phase 5, KM 4, Jalan Silam, 91100 Lahad Datu, Sabah	MALAYSIA PALM OIL BOARD (MPOB)	KM 10 Jalan Tengah Nipah, Beg Berkunci No.4, 91109 Lahad Datu, Sabah
HOSPITAL KINABATANGAN	WDT, 90200 Kota Kinabatangan Sabah	SMK PARIS 3 KINABATANGAN	Jln SKN-LDU Kg Paris 3, Sandakan
JABATAN TENAGA KERJA SABAH	kementerian Sumber Manusia, Block E, Lot 5&6, Bangunan Perkasa Reality, W.D.T 120, Jalan Majlis Daerah, 90200 Kinabatangan	JABATAN HIDUPAN LIAR	Pejabat Hidupan Liar, W.D.T 169 90200 Kota Kinabatangan
JABATAN ALAM SEKITAR NEGERI SABAH	Aras 4, Block A, Kompleks Persekutuan Sabah, Jalan UMS 88450 Kota Kinabalu, Sabah.	BALAI BOMBA KINABATANGAN	Jln Datuk Hj. Abdul Malek Chua, Pekan Kota Kinabatangan, 90200 Kinabatangan, Sabah
PERTUBUHAN KESELAMATAN SOSIAL (PERKESO)	MDLD 3827, Fajar Centre, P/S 61193, 91120 Lahad Datu, Sabah	PEJABAT IMIGRESEN LAHAD DATU	Pejabat Imigresen Lahad Datu, 91100 Lahad Datu, Sabah
KUMPULAN WANG SIMPANAN PEKERJA (KWSP)	Pejabat Tempatan KWSP, Lot No 65, MDLD 3827, Fajar Centre, 91100 Lahad Datu, Sabah	BALAI POLIS LAHAD DATU	Ibu Pejabat Polis Daerah Lahad Datu, Polis Diraja Malaysia, Jalan Kastam Baru, P/S 601333, 91100 Lahad Datu, Sabah

LADANG TABUNG TENTERA

NAME	ADDRESS	NAME	ADDRESS
Balai Polis Kota Kinabatangan.	BALAI POLIS KOTA KINABATANGAN POLIS DIRAJA MALAYSIA W.D.T. No.17 90200 KINABATANGAN, SABAH.	Fong Stationary Sdn. Bhd.	BANDAR TABANAC, LOT 10, MDLD 3448, JLN SEGAMA, 91100 LAHAD DATU, SABAH.
Balai Bomba, Kinabatangan	JALAN KELAPA PETI SURAT BIL 782, 9108 TAWAU, SABAH.	G-Planter Sdn. Bhd.	NO.11A, JALAN MAHSURI, KAWASAN PERINDUSTRIAN KLUANG 1, 86000 KLUANG , JOHOR.
Jabatan Tenaga Kerja, Kinabatangan	MDLD 3988 LOT 103 TINGKAT BAWAH & BANGUNGAN 1 LEMBAGA KOKO MALAYSIA FAJAR CENTRE JALAN SEGAMA PETI SURAT 60181 91100 LAHAD DATU	Hung Sing Tyres Sdn. Bhd.	LOT 1, MDLD 4248, TAMAN PERTAMA SATU, JALAN SILAM, LAHAD DATU,SABAH. P.O. Box 61588, 91124 LAHAD DATU, SABAH
Kumpulan Wang Simpanan Pekerja, Lahad Datu.	ML 31 S'KAN RD, LOCKED BAG NO 7, 91109 LAHAD DATU SABAH.	I Borneo Klinik & Surgeri	Lot 10, Block O, Phase 3A, SUDC Darvel Bay Commercial Centre, Kg Panji, 91100 Lahad Datu, Sabah.
Pejabat Imigresen, Lahad Datu.	PEJABAT IMIGRESEN LAHAD DATU 91100 LAHAD DATU SABAH.	Klinik Ruslan	MDLD 8089, LORONG SINGGAMATA 1, SINGA POINT, 91100 LAHAD DATU.
Hospital Lahad Datu.	Bahagian Pengurusan Peti Surat NO. 60065 91110 Lahad Datu Sabah Malaysia.	KP Chow Engineering Services	P.O Box 8878,Kelana Jaya, 46800 Petaling Jaya, Selangor
Hospital Kota Kinabatangan.	W.D.T 200 90020 KINABATANGAN SABAH.	Legenda Bumimas Sdn. Bhd.	LOT 1 & 2, JALAN 3,INDUSTRIAL ZONE 13, KKIP (FORMERLY KNOWN AS G12 PACKAGE) LOCALTY TELIPOK DISTRICT OF TUARAN,88460 TELOPIK, SABAH.
Pertubuhan Keselamatan Sosial (PERKESO), Lahad Datu.	MDLD 3827, Fajar Centre, Peti Surat 61193, 91120 Lahad Datu, Sabah	Makmur Megah Enterprise	MDLD 6853, LOT 210, TAMAN SRI PERDANA, PHASE 2,JALAN SILAM, 91100 LAHAD DATU, SABAH.
Sekolah Kebangsaan Paris 3.	Sekolah Kebangsaan Paris 3. W.D.T 218, 90200, Sandakan.	Megatech Enterprise	Lot 5 Km 3.5 Dam Road, 91100 Lahad Datu, Sabah P.O Box 62472. 91188 Lahad Datu Sabah
Sekolah Menengah Kebangsaan Paris 3.	Sekolah Menengah Kebangsaan Paris. W.D.T 220 Kinabatangan 90200, Sandakan, Sabah.	Mabello Group Of Clinic	LOT 9, BLOCK 0, 2ND FLOOR, LAHAD DATU SEDCO SHOP HOUSE,PHESE 3A, KAAMPUNG PANJI,91100 LAHAD DATU, SABAH.

Jabatan Keselamatan Dan Kesihatan Pekerjaan, Sandakan.	Tingkat 1, Wisma Saban, Batu 7, Jalan Labuk, W.D.T 71, Bangunan Rumah Persekutuan, 90500 Sandakan.	Paradigm Technology & Services	NO .28-1, TINGKAT 1, JALAN MAKYONG 5C , K05 BANDAR BUKIT RAJA, 41050 KLANG, SELANGOR D.E.
Jabatan Perlindungan Alam Sekitar, Sandakan.	Jalan Persekutuan A, Sandakan, 90000 Bahagian Sandakan , Sabah.	Sime Kubota Sdn Bhd	MDLD 7624,LOT 29, Adika Industrial Centre,91100 Lahad Datu, Sabah.
Jabatan Perhutanan, Lahad Datu.	Peti Surat 61, Lahad Datu, 91007 Lahad Datu, Sabah.	Syarikat Perniagaan Lian Ley	CL 116153185, Batu 5, Jalan Segama, 91112, P.O. Box 60650, 91115 Lahad Datu, Sabah.
Jabatan Perhilitan, Kinabatangan	Pejabat Penguasa, Pejabat Hidupan Liar, W.D.T 169, 90200,Kinabatangan	TCIM Sdn Bhd	LOT 29, MDLD 3387, JALAN KIMBELL 2, OFF JALAN DAM, KIMBELL LIGHT INDUSTRIAL CENTRE 91100 LAHAD DATU, SABAH.
Lembaga Hasil Dalam Negeri, Lahad Datu.	LOT G-3, TINGKAT BAWAH BANGUNAN PLAZA USIA JALAN TERATAI 91100 LAHAD DATU,SABAH.	Ureach Computer Sales & Servicing	MDLD 3273, GROUND FLOOR, LOT 8 BLOCK 1 FAJAR CENTRE LAHAD DATU, SABAH.
Majlis Daerah Kota Kinabatangan	Pejabat Daerah Kinabatangan, Bangunan Urus Setia W.D.T, No 1, 90200 kota kinabatangan,Sabah	Well Blossom Sdn. Bhd.	MDLD 3442, TABANAC CENTRE MILE 1 1/2, JALAN SEGAMA, 91100 LAHAD DATU, SABAH. P.O BOX NO. 60197, 91111 LAHAD DATU, SABAH.
Jabatan Tanah Dan Ukur, Lahad Datu.	Jabatan Tanah Ukur , Lahad Datu, Malaysia.	Wing Shing Printing Sdn. Bhd.	MDLD0747, LEVEL 1,BLOC C, JALAN TANJUNG, MING HUAT LIGHT INDUSTRIAL CTR, 91100 LAHAD DATU, SABAH MALAYSIA
Humana Child Aid Society Sabah	MDLD 8919, LOT 36, LORONG D, PERDANA ll, BANDAR SRI PERDANA, 91100 LAHAD DATU, SABAH.	Union Harvest Sdn Bhd	
Pejabat Kesihatan Kawasan Kinabatangan.	Pejabat Kesihatan Kawasan Kinabatangan,WDT 40 90200 Kinabatangan Sabah	ECOTEK	MDLD 9069, Lot 5, Block A, I-Peak, Jalan Dam Road,Commercial Cum Warehouse, 91112 Lahad Datu, Sabah.
Malaysia Palm Oil Association (MPOA)	UOA Business Park,1, Jalan Pengaturcara U1/51A,40150 Shah Alam, Selangor,Malaysia	Northwest Engineering	
Jabatan Tanah Dan Ukur, Kinabatangan.		MILLIVEST INDUSTRIAL SDN. BHD.	Lot 3A Sibuga Industrial Centre, Jalan Lintas Sibuga, Sandakan 90000, Sabah
Konsulat Republik Indonesia Tawau	BATU 1/2 JLN, SIN ONN, P.O. BOX NO.742 91000 TAWAU - SABAH.	MING'S AUTO PARTS SUPPLIES	P.O.Box 62330,Khazanah Jaya Sdn Bhd Lot 6,91128 Lahad Datu Sabah
Konsulat Jederal Republik Indonesia Kota Kinabalu	LORONG KEMAJUAN, KARAMUNSING P.O. BOX 11595, 88817 KOTA KINABALU, SABAH, MALAYSIA	SRI JAYA PERNIAGAAN	Lot 57,Lorong 2,Mdld 6965 Bandar Sri Perdana ,Jalan Silam
Affin Bank Berhad Lahad Datu	LOT 1&2, GROUBD FLOOR, BANDAR SRI PERDAN FASA 5, KM 4, JALAN SILAM, BANDAR SRI PERDANA, 91100 LAHAD DATU, SABAH.	Tung Hup Plantation Sdn. Bhd. Ladang LP1	TUNG HUP ENTERPRISES SDN. BHD, LADANG PIN 1&5, PETI SURAT 1132, 90712 SANDAKAN, SABAH.
EKOHANDAL SDN BHD	Lot 44-2,Block F,Lorong 2,Riverside Plaza P.O.B.ox 15886 88867 Kota Kinabalu,Sabah	Tung Hup Plantation Sdn. Bhd. Ladang LP2	TUNG HUP ENTERPRISES SDN. BHD., LADANG PIN 1&5, PETI SURAT 1132, 90712 SANDAKAN, SABAH.
Agensi Pekerjaan Sri Kencana	MDLD 7010, LOT 102, LORONG 3, BANDAR SRI PERDANA, P.O. BOX NO.61427 91100 LAHAD DATU,SABAH.	Kwantas Corporation Berhad. Ladang Mewah	JALAN SINGAMATA, SABAH, 91100 LAHAD DATU, MALAYSIA
Asli Petro Enterprise	SHELL STATION PARIS 2 LOT 3, NO GERAN CL095336333, SG .KOYAH 2, KM125 SANDAKAN OFF KM50 LAHAD DATU, 90200 KOTA KINABATANGAN, SABAH.	Kretam Holding Berhad. Ladang Abedon	LOT 6, BLOCK 44, LEBOH TIGA, P.O. BOX 1292, 90714, SANDAKAN, SABAH.
Borneo Dispensary Sdn. Bhd.	BORNEO DISPENSARY SDN. BHD 65, JALAN TIGA, SANDAKAN.P.O BOX 528	Ketua Kampung Sri Takala - wakil (HJ Rasid Bin Rajah)	KAMPUNG SRI TAKALA, KG PARIS 2, KOTA KINABATANGAN

Chan Furniture Sdn. Bhd.	LOT 77, MDLD 3815, JALAN SEGAMA, FAJAR CENTRE, SABAH, 91100 LAHAD DATU.		Pemaju Mukim Paris, MPKK (Romansa Bin Wanna)	KAMPUNG SRI TAKALA, KG PARIS 2, KOTA KINABATANGAN
Chong Yu Auto Service Centre	Lot 3, Block D, MDLD 1443, Dam Road, Ground Floor, Hope Ley Light Industrial.P.O Box 60825,91117 Lahad Datu, Sabah.		Concern Enterprise Sdn. Bhd.	CONCERN ENTERPRISE,MDLD 6853,LORONG 16,TAMAN SRI PERDANA,91109,LAHAD DATU,SABAH.
City Link Express (M) Sdn. Bhd.	NO 3A, JALAN AKITEK U1/22, SEK. U1 HICOM-GLENMARIE IND. PARK 40150 SHAH ALAM SELANGOR		Haeruddin Bin Kamaruddin	LADANG TABUNG TENTERA, LOCKED BAG NO. 07,91109 LAHAD DATU,SABAH.
Cummins Sales & Services Sdn Bhd	TB 16276 & 16277, Thian Mee Light Industrial Estate, Mile 2.5, Jalan Pantai Off Jalan Apas,91000 Tawau,Sabah.		Syarikat Sri Tani	syarikat sri tani,MDLD 10280,Lot7,Palm height fasa 5, jalan dam 91100 lahad datu,sabah