	SIRIM QAS INTERNATIONAL SDN. BHD. Building 4, SIRIM Complex, No. 1 ,Persiaran Dato' Menteri, Section 2, 40700 Shah Alam, Selangor, Malaysia.	**File Ref. : EB05000001**
	RSPO PUBLIC SUMMARY REPORT	

CLIENT : BOUSTEAD RIMBA NILAI SDN. BHD. – SUNGAI JERNIH 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	
Sungai Jernih Certification Unit	Sg Jernih POM	3° 20' 16.625" N	103° 6' 0.664" E	KM 70, Lebuhraya Gambang – Segamat, 26650 Pekan, Pahang.
	Sg Jernih Estate	03° 20' 17" N	103° 05' 59" E	KM 70, Lebuhraya Gambang – Segamat, 26650 Pekan, Pahang.
	Bebar Estate	3° 8' 48.211" N	103° 6' 40.861" E	KM 87, Lebuhraya Gambang – Segamat, 26700 Muadzam Shah, Pahang.
	Tabung Tentera - Terengganu Estate	04° 12' 10" N	103° 13' 59" E	KM 61, Jln Jabor–Jerangau, 24050 Kemaman, Terengganu.

MAP : See Attachment 1

AUDIT DATE : 5th to 9th August 2024 **DURATION : 15 auditor days**

TYPE OF AUDIT : ■ **Annual Surveillance Audit No. 3** ☐ **Recertification Audit**

STANDARD: MYNI 2019 FOR RSPO PRINCIPLE & CRITERIA 2018

SCOPE OF CERTIFICATION : Production of Sustainable Crude Palm Oil and Palm Kernel Using the Identity Preserved Supply Chain Model

VALIDITY OF RSPO CERTIFICATE : 12/09/2021 to 11/09/2026 (RSPO-PC 00121)

The following attachments form part of this report:

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

Report by Audit Team Leader		**Acknowledgement by Client's Representative**	
Name	: **DZULFIQAR AZMI**	Name	: MITAH LIMPU
Signature	:	Signature	:
Date	: **7 / 11 / 2024**	Date	: 20/11/2024

SUMMARY OF AUDITS

Recertification Audit					
On-site audit date	:	23rd – 25th August 2021 (Remote) 24th – 27th January 2022 (Onsite)		No. of auditor days:	15 auditor days
Audit team	:	Dzulfiqar Azmi (LA), Rozaimee Ab Rahman, Rahayu Zulkifli			
No. of major NCR	:	1	Indicator: 6.5.1		Closing date: 18/04/2022
No. of minor NCR	:	3	Indicator: 2.1.2, 2.2.2, 6.5.4		
Indicate by ticking the stakeholders interviewed during the on-site audit	:	Employees	Settlers	Villagers / Local communities	Suppliers
		√		√	√
		Contract workers	NGOs	Govt. agency	Independent growers
		√		√	
		Indigenous people	Contractor	Others (Please specify)	
		√	√		
Supply base sampled	:	Sungai Jernih Estate, Bebar Estate, Tabung Tentera Terengganu Estate			
Changes since the last audit	:	Changes of planted ha - to include LTTT Estate immature ha 56.90 ha, missed out in last year surveillance audit 4.			
Justification of audit planning	:	Total allocation of auditor days for Sg. Jernih CU were: • Remote Audit = 3 days for remote of documents reviews safety and health, environment, mill/estate best practices, GHG verification and for supply chain certification systems). • Onsite Audit = 12 days for verification onsite of implantations safety and health, environment, good agriculture best practices, GHG verification and for supply chain certification systems).			
Name of peer reviewer	:	Prof. Emeritus Dr. Jalani Sukaimi			
Report approved by	:	Kamini Sooriamoorthy		Approval date: 13/5/2022	

Annual Surveillance Audit 1					
On-site audit date	:	25-29 JULY 2022		No. of auditor days :	17
Audit team	:	Rozaimee Ab Rahman, Dzulfiqar Azmi, Mohd Ab Raof Asis, Ismail Adnan			
No. of major NCR	:	2	Indicator:6.2.4, 6.7.1		Closing date: 28/10/2022
No. of minor NCR	:	-	Indicator : -		
Indicate by ticking the stakeholders interviewed during the on-site audit	:	Employees / Workers organizations	Settlers	Villagers / Local communities	Suppliers
		X		x	
		Contract workers	Local & National NGOs	Govt. agency / Statutory bodies	Independent growers / Smallholders
		X			
		Indigenous people	Contractors	Others (Please specify)	
		X	x		
Supply base sampled	:	Sungai Jernih Estate, Bebar Estate, Tabung Tentera Terengganu Estate			
Changes since the last audit	:	Planted area – construction of harvesting path			
Justification of audit planning	:	17 days for verification onsite of implantations social, RSPO metric template safety and health, environment, good agriculture best practices, mill best practice GHG verification and for supply chain certification systems).			
Report approved by	:	Kamini Sooriamoorthy		Approval date : 2/11/2022	

Annual Surveillance Audit 2					
On-site audit date	:	24-27/9/2023		No. of auditor days :	15 Auditor days
Audit team	:	LA – Rohazimi Mat Nawi A-Mohd Zulfakar Kamaruzzaman, Dzulfiqar Azmi, Rozaimee Ab Rahman & Ng Siew Theng			
No. of major NCR	:	1	Indicator: 7.8.2		Closing date: 20/10/2023
No. of minor NCR	:	3	Indicator: 7.3.2, 3.7.2 & 2.2.2		
Indicate by ticking the stakeholders interviewed during the on-site audit	:	Employees / Workers organizations	Settlers	Villagers / Local communities	Suppliers
		X		X	
		Contract workers	Local & National NGOs	Govt. agency / Statutory bodies	Independent growers / Smallholders
		X			
		Indigenous people	Contractor	Others (Please specify)	
		X	X		
Supply base sampled	:	Sungai Jernih Estate, Bebar Estate, Tabung Tentera Terengganu Estate			
Changes since the last audit	:	Certified area changes which involve Ladang Sungai Jernih.			
Justification of audit planning	:	15 days for verification onsite of implantations social, RSPO metric template safety and health, environment, good agriculture best practices, mill best practice GHG verification and for supply chain certification systems.			
Name of peer reviewer	:	NA			
Report approved by	:	Kamini Sooriamoorthy		Approval date : 23/10/2023	

Annual Surveillance Audit 3					
On-site audit date	:	05-09/08/2024		No. of auditor days:	15 auditor days
Audit team	:	Dzulfiqar Azmi (LA), Rohazimi Mat Nawi, Mohd Zulfakar Kamaruzaman, Ismail Adnan			
No. of major NCR	:	4	Indicator: 2.2.2 (Upgraded), 3.6.2, 6.7.3, 7.10.3		Closing date: 6/11/2024
No. of minor NCR	:	1	Indicator: 7.12.7		
Indicate by ticking the stakeholders interviewed during the on-site audit	:	Employees / Workers organizations	Settlers	Villagers / Local communities	Suppliers
		X		X	
		Contract workers	Local & National NGOs	Govt. agency / Statutory bodies	Independent growers / Smallholders
		X			
		Indigenous people	Contractor	Others (Please specify)	
		X	X		
Supply base sampled	:	Sungai Jernih Estate, Bebar Estate, Tabung Tentera Terengganu Estate			
Changes since the last audit	:	Changes in planted hectares at Bebar Estate are due to a resurvey and updated GPS hectarage conducted by the Drone Unit and Applied Agricultural Resources Sdn. Bhd. in December 2022.			
Justification of audit planning	:	15 days for verification onsite of implantations social, RSPO metric template safety and health, environment, good agriculture best practices, mill best practice GHG verification and for supply chain certification systems.			
Name of peer reviewer	:	NA			
Report approved by	:	Kamini Sooriamoorthy		Approval date : 20/11/2024	

SUMMARY OF INFORMATION

TABLE 1

	STAGE 2 / RA	ASA 1	ASA 2	ASA 3	ASA 4
Projection Period / Reporting Period*	The projection should be reflecting the volume for 12 months period				
Certified FFB Processed (MT)	128,600.00	123,700.00	137,548.00	121,900.00	
Production of Certified CPO (MT)	29,578.00	26,754.23	31,636.04	28,037.00	
Production of Certified PK (MT)	4,758.00	4,420.26	4,814.18	4,268.00	
Certified Areas (Ha)	6,847.00	6,847.00	*6,880.50	6,880.50	
Planted Areas (Ha)	6,491.10	6,491.10	6,491.10	**6,513.20	
Production Areas (Ha)	6,435.70	6,435.70	6,435.70	6,457.80	
HCV Areas / Conservation Areas (Ha)	51.82	51.82	51.82	51.82	
REMARKS	*During this 2023 ASA2 Audit, Sungai Jernih CU has been changed their Certified Area from 6847.00 ha to 6880.503 ha to follow the actual land title as per stated in the Grant. The reason to include back 33.5033 is due to before this, in 2012 the government has acquired the land for Tun Razak Highway. However, the Government decided to not use the land and give back to Sungai Jernih CU. **During this 2024 ASA3 Audit, Changes in planted hectares at Bebar Estate are due to a resurvey and updated GPS hectarage conducted by the Drone Unit and Applied Agricultural Resources Sdn. Bhd. in December 2022. The Drone Unit performed GPS mapping to provide a more accurate area statement in the budget system for FY2024. Ref: Circular No. 17/AS/COO Office/0823 dated 02/08/2023.				

**There shall be no gap in the projection period/reporting period.*

TABLE 2

	PO	PK
****Last years certified volume (MT)**	31,636.04	4,814.18
Last years actual certified sold (MT)	27,879.10	4,402.29
Last years actual sold under other schemes (MT)	0.00	0.00
Last years sold conventional (MT)	0.00	0.00
Last year actual sold CSPO credits (where applicable)	0.00	0.00
New year certified volume (MT)	28,037.00	4,268.00

***Should there be extension volume applied, the total of certified volume + extension volume shall be reported in this column.*

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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
Dzulfiqar Azmi	Lead Auditor / Social Internal, GAP, Time Bound Plan, Metrics Template	He holds a B.SC. (Hons) in Plantation Technology and Management from Mara Technological University (UiTM). He had more than 6 years of working experience in the oil palm operation. He was qualified in the auditing line with experience in Sustainability, EMS, Supply Chain, MSPO and RSPO audit since 2018. He is a qualified RSPO and MSPO Lead Auditor from 2020.
Rohazimi Mat Nawi	Auditor / Safety, Environment	Hold B. Sc (Hons) Chemical Gas Engineering from Universiti Teknologi Malaysia. He has been in the Plantations Industry with various companies having served in Palm Oil Mill. He was qualified in the auditing line with experience in Sustainability, QMS, EMS, OHSMS and Supply Chain audit since 2015.
Mohd Zulfakar Kamaruzaman	Auditor / Social External, HCV, Supply Chain	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.
Ismail Adnan Abdul Malek	Auditor / Social External, HCV	Holds a Master of Forestry, University of British Columbia, Canada. experience as Sub Assistant Conservator, involved with Forest Administration/ Management and Enforcement. seven years as Forest Officer/ Logging Superintendent. Senior Lecturer, UPM. A qualified RSPO P & C Auditor with experience in Forest, Social and MSPO auditing.

1.3 Audit methodology

The audit covered the one palm oil mill and three 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 three supply base covered during the audit are Sg. Jernih Estate, Bebar Estate and Tabung Tentera Terengganu Estate. The audit included an on-site audit to the estates, mill and settlers' houses (can be expanded) 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 during the on-site audit. In general, there was no negative comments made against this Certification Unit. In summary, the stakeholders interviewed during the audit and the evidence from the stakeholder consultation carried out were as tabulated below:

Stakeholders interviewed	Evidence from stakeholder consultation
1) Employees / Workers Organizations (local / foreign / Orang Asli workers / male & female)	Interviewed check roll workers at the estates (locals and foreigners). All estate workers confirmed that they are being paid a monthly wage in accordance with minimum wage, and receive their wages before the 7th of the month. All workers are offered housing facilities, but some local workers prefer to live in their own houses. The houses are comfortable with electricity and potable water. Contracts were signed prior to employment and the contents were explained to them. They confirmed that there is no discrimination, and they are given equal opportunities irrespective of nationality and gender. Other benefits received include medical facilities for them and their dependants. Foreign workers informed that they keep their own passports and are provided with lockers at their homes to store their lockers. Safety and social awareness briefings are given regularly, and they are aware of the complaint's procedure, calculation of wages, safety protocols, etc. Also interviewed were union representatives and gender committee members. NUPW representatives interviewed confirmed that there is no management interference in NUPW affairs and that they are free to organize or attend NUPW meetings. So far there has been no issues of concern. Gender committee representatives at all estates were also interviewed and expained the activities of the gender committee representatives to create awareness among workers especially female workers on gender issues and prevention of sexual harassment and abuse. No such cases were reported at all estates.
2) Settlers	Not applicable.
3) Villagers / Local communities (including women representatives, displaced communities)	Interviewed relevant stakeholders such as villager representatives and Orang Asli representatives and there is no negative feedback.
4) Suppliers	Suppliers, were interviewed and they confirmed that payments are received within one month of invoice.

	They are also aware of the complaint channel. There are no issues with the estates and mill. They receive invitations to attend stakeholder meetings but sometimes cannot attend.
5) Contract workers (local / foreign / Orang Asli workers / male & female)	No contract workers are engaged at Tabung Tentera Terengganu Estate (Ladang Tabung Tentera Terengganu or LTTT), or Sungai Jernih Estate. Bebar Estate, Sg Jernih Estate and POM. However, only contract workers under BPB Bu were available: 2 contract workers in Bebar Estate under contractor who work as a FFB lorry driver and tractor driver respectively were interviewed and informed that they are entitled and was paid for work on designated rest day in a week, overtime pay, paid annual leave, or paid sick leave. However, detailing of the calculation towards wages on rest day, public holidays and sick leaves in their pay slips were inadequate. Upon further review of the employment contracts of these workers, it was evidenced that the requirement in the Employment Act 1955 was not complied with, hence a **Major NCR (ISMA 01/2024) against Indicator 2.2.2** was raised as an upgrade of the Minor NCR against the Indicator raised in the prvious year Audit.
6) Local & national NGOs	Not applicable.
7) Government agencies / Statutory bodies	Not applicable.
8) Independent growers / Smallholders	Not applicable.
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.***	Interviewed relevant stakeholders such as village representatives and Orang Asli with no negative feedback.
10) Contractor	Spoke to representatives of contractors. These contractors provide harvesting and loading/Transportation services to all the Estates. The contractors confirmed that they are aware of their obligations under the contract (ensuring workers have valid passports and work permits, payment of wages by the 7th of every month, SOCSO protection for workers, etc). Contractors also confirmed that there are no adverse issues with the Estates. They are invited to attend online stakeholder meeting and are briefed of the company policies and procedures. Payments are received within agreed timeframe.
11) Previous land owner (if any)	Not applicable.
12) Others (please specify)	Sundry shop operator at Bebar Estate is already aware of the need to obtain permit to sell LPG. It is not allowed to sell LPG without authorization/permit from KPDNHEP. Canteen operators at Bebar Estate and Sg Jernih Estate had acquired business license, attend food handling training and get vaccinated and medically examined by a registered medical practitioner.

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 Sungai Jernih Production Unit (hereafter referred to as SJPU) is a Certification Unit (CU) under the Boustead Rimba Nilai Sdn. Bhd. which is one of the subsidiaries of Boustead Plantations Berhad. Sungai Jernih CU comprises of 1 palm oil mill and 3 oil palm plantations (Sungai Jernih Estate, Bebar Estate and Tabung Terengganu Estate) located in the East Coast of Malaysia.

The CU was certified to RSPO P&C MYNI 2014 on 12 September 2011 by another Certification Body. The certification was transferred to SIRIM on 23 May 2016.

Sg Jernih Palm Oil Mill (SJPOM) was commissioned in 1992. The palm oil mill commenced operations with a processing capacity of 30 metric tonnes of fresh fruit bunches (FFB) per hour.

Sungai Jernih POM currently had the ISO 9001:2015 certification by SIRIM QAS International Sdn. Bhd.

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

The FFB sourced from company owned estates that were certified. Details of the FFB contribution from each source to the Sg. Jernih POM are shown in the following tables:

Table 1 : Actual FFB production by the supply base for the last reporting period (August 2023 to July 2024)

CU own estates	FFB Production	
	Tons	Percentage (%)
Sg Jernih Estate	55,081.11	44.21
Bebar Estate	51,629.45	41.44
Tabung Tentera -Terengganu Estate	16,788.26	13.48
Sister Estates		
Chamek Estate	274.89	0.22
Kulai Young Estate	130.48	0.10
Telok Sengat Estate	677.46	0.54
Total	**124,581.65**	**100.00**

Table 2: Projected FFB production by supply base for the next reporting period (August 2024 to July 2025)

CU own estates	FFB Production	
	Tons	Percentage (%)
Sg Jernih Estate	49,200.00	40.36
Bebar Estate	54,300.00	44.54
Tabung Tentera -Terengganu Estate	18,400.00	15.09
Total	**121,900.00**	**100.00**

Table 3: Actual FFB received and CPO & PK dispatch by the Mill for the last reporting period (August 2023 to July 2024)

RSPO Supply Chain Model: IP	Total (MT)
FFB Received	124,581.65
FFB Processed	124,581.65
CPO Production	27,975.00
PK Production	4,575.00
CPO delivered as RSPO certified	27,879.10
CPO delivered under other schemes (MT)	0.00
PK delivered as RSPO certified	4,402.29
PK delivered under other schemes (MT)	0.00
PK delivered as non-RSPO certified	0.00
Credits traded thru Book & Claim	0.00

Table 4: Projected FFB received and CPO & PK dispatch by the Mill of the next reporting period (August 2024 to July 2025)

RSPO Supply Chain Model: IP	Total (MT)
FFB Received	121,900.00
FFB Processed	121,900.00
CPO Production	28,037.00
PK Production	4,268.00

Table 5: Planted and certified area of the CU

Estate	Planted (ha)	Certified (ha)
Sg. Jernih Estate	2,571.60	2,729.20
Bebar Estate	2,293.30	2,340.60
Tabung Tentera Terengganu Estate	1,648.30	1,810.70
Total	**6,513.20**	**6,880.50**

Remarks.
Changes in planted hectares at Bebar Estate are due to a resurvey and updated GPS hectarage conducted by the Drone Unit and Applied Agricultural Resources Sdn. Bhd. in December 2022. The Drone Unit performed GPS mapping to provide a more accurate area statement in the budget system for FY2024. Ref: Circular No. 17/AS/COO Office/0823 dated 02/08/2023.

Table 6: Planting profile planting profile for estates under Sungai Jernih CU

Estate	Year of planting	Planting Cycle	Mature >3 years (Ha)	Immature < 3 years(Ha)	Planted area	% of planted area mature	% of planted area immature
Sg Jernih Estate	2007	2nd	214.50	0.00	214.50		
	2008	2nd	377.80	0.00	377.80		
	2009	2nd	387.70	0.00	387.70		
	2010	2nd	398.20	0.00	398.20		
	2011	2nd	401.70	0.00	401.70		
	2012	2nd	400.70	0.00	400.70		
	2013	2nd	391.00	0.00	391.00		
Total			**2,571.60**	**0.00**	**2,571.60**	**100.00**	**0.00**
Bebar Estate	2005	2nd	264.80	0.00	264.80		
	2006	2nd	250.60	0.00	250.60		
	2007	2nd	255.40	0.00	255.40		
	2008	2nd	341.20	0.00	341.20		
	2009	2nd	361.60	0.00	361.60		
	2010	2nd	292.10	0.00	292.10		
	2011	2nd	303.70	0.00	303.70		
	2012	2nd	151.20	0.00	151.20		
	2014	2nd	40.00	0.00	40.00		
	2018	2nd	20.60	0.00	20.60		
	2020	2nd	12.10	0.00	12.10		
Total			**2,293.30**	**0.00**	**2,293.30**	**100.00**	**0.00**
Tabung Tentera Terengganu Estate	2001	2nd	404.60	0.00	404.60		
	2002	2nd	389.30	0.00	389.30		
	2003	2nd	375.70	0.00	375.70		
	2004	2nd	146.80	0.00	146.80		
	2008	2nd	148.30	0.00	148.30		
	2009	2nd	128.20	0.00	128.20		
	2019	2nd	0.00	55.40	55.40		
Total			**1,592.90**	**55.40**	**1,648.30**	**96.64**	**3.36**
Grand Total			**6,457.80**	**55.40**	**6,513.20**	**99.15**	**0.85**

2.3 Organizational Information/Contact Person(s)

The details of the contact person are as below:

Name	:	Azmariah Muhamed
Position	:	Head of Sustainability & Safety Department
Address	:	18th Floor, Menara Boustead, 69, Jalan Raja Chulan, 50200 Kuala Lumpur.
Phone no.	:	03-2145 2121
Fax no.	:	N/a
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 changes so far.

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 :

Please refer to the timebound plan

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

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

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

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

If no, please state reasons

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 so far.

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 during the audit.

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 7.12.7

Total no. of major NCR(s) List : 4 2.2.2 (Upgraded), 3.6.2, 6.7.3, 7.10.3.

4.2 For SC (Details checklist refer to Attachment 3) : Not applicable.

Total no. of minor NCR(s) List : Not applicable.

Total no. of major NCR(s) List : Not applicable.

5.0 AUDIT CONCLUSION

The audit team concludes that the organization has / ~~has not~~* established and maintained its management system in line with the RSPO P&C requirements of the standard and demonstrated the ability of the system to systematically achieve agreed criterion & requirements.

6.0 RECOMMENDATION

☐ No NCR recorded. Recommended to continue certification.

■ Minor NCR(s) recorded. Corrective action plan has been accepted. Verification of the NCR(s) to be carried out in the next audit.
Note: Minor NCRs raised in the audit which are not addressed in the subsequent audit shall be upgraded to major NCRs .

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

■ Recommended to continue certification.

☐ Major NCR(s) recorded. Evidence of implementation of the corrective actions have been provided but not fully accepted by the audit team. NCR(s)…… have not been satisfactorily closed out within 90 days of the audit. Recommended for suspension of the certificate.
Note: Major NCRs which are not addressed within a further 90 days shall result in the certificate being withdrawn.

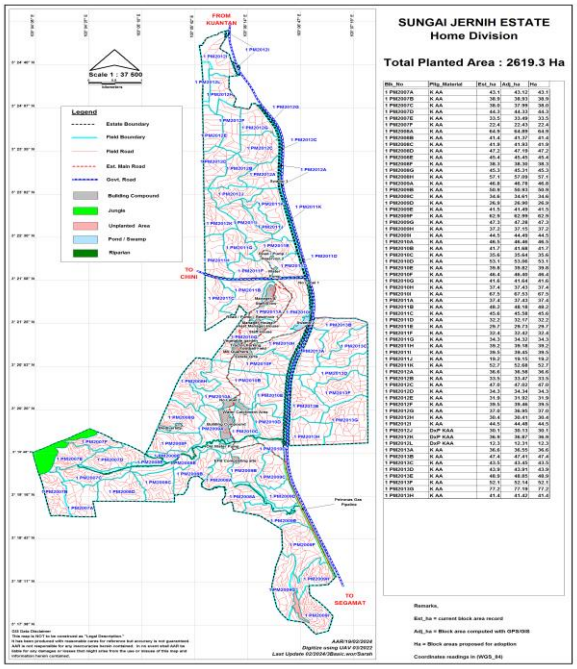
7.0 IT IS CONFIRMED THAT ALL CORRECTIVE ACTIONS TAKEN ON MAJOR NON CONFORMITIES HAVE BEEN SATISFACTORILY REVIEWED, ACCEPTED AND VERIFIED AND ALL CORRECTIVE ACTIONS PLANS PROVIDED ON MINOR NON CONFORMITIES HAVE BEEN SATISFACTORILY REVIEWED AND ACCEPTED. RECOMMENDED CONTINUATION OF RSPO P & C CERTIFICATION.

Audit Team Leader :	DZULFIQAR AZMI		6/11/2024
	(Name)	(Signature)	(Date)

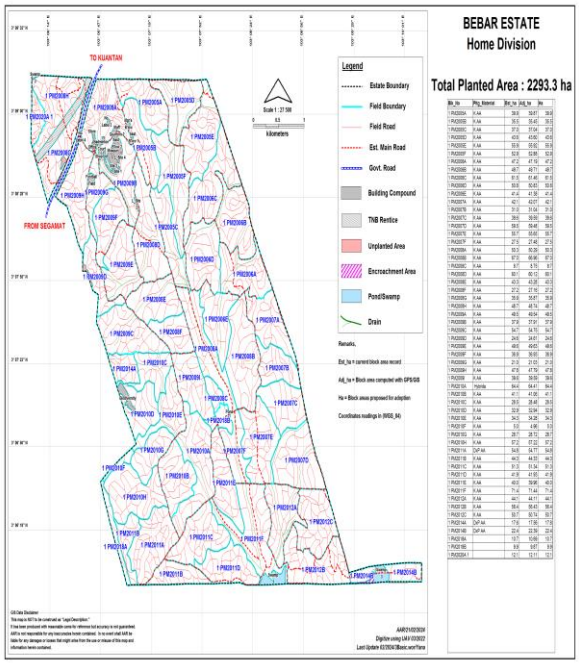
Attachment 1 – Map

Maps of Sg. Jernih CU

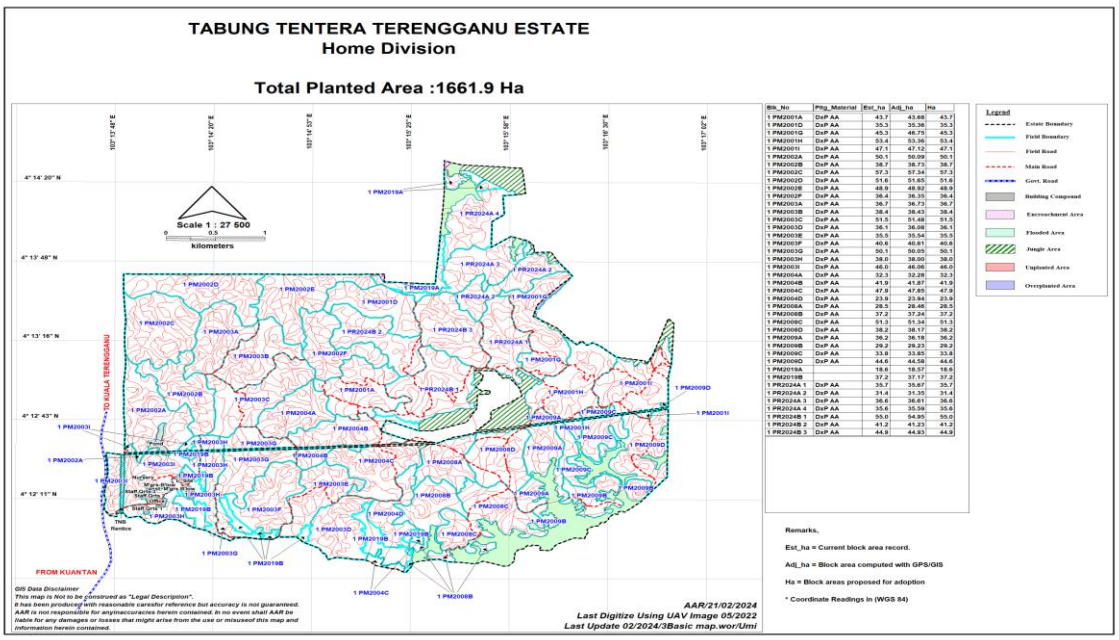
Sg. Jernih Estate & Sg. Jernih POM



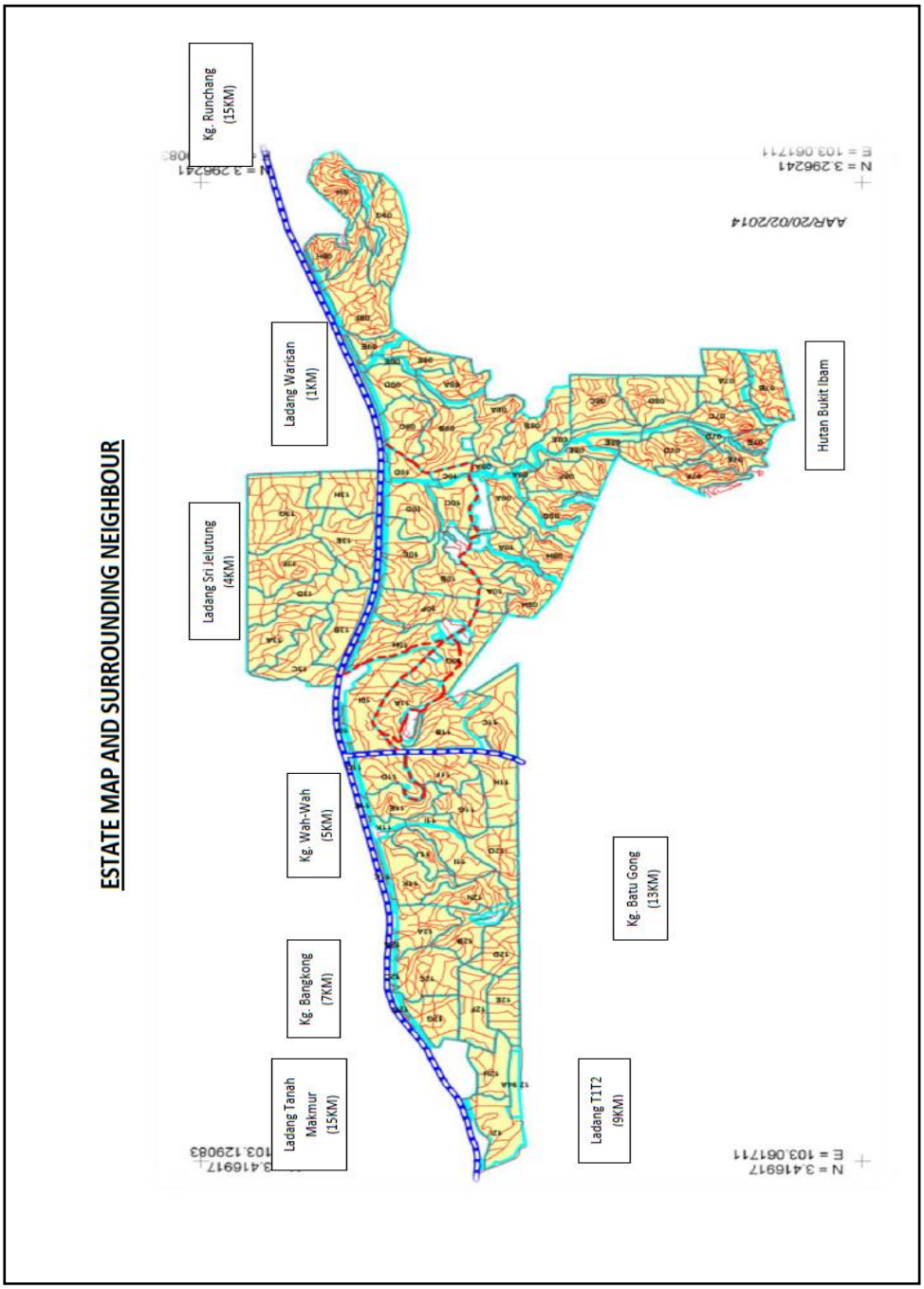
Bebar Estate



Tabung Tentera Terengganu Estate



Maps of location adjacent indigenous people in Sg. Jernih Estate and Bebar 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 : 5th to 9th August 2024

3. Site of assessment : Sg. Jernih Certification Unit:

(i) Sungai Jernih Palm Oil Mill
(ii) Sungai Jernih Estate
(iii) Bebar Estate
(iv) Tabung Tentera Terengganu 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, March2018
b. RSPO Certification System Documents
c. Company's audit criteria including Company's Manual/Procedures

5. Assessment Team

Lead Auditor : Dzulfiqar Azmi (GAP, TPB, Metric Template)

Auditor :

1) Rohazimi Mat Nawi (Safety, Environment)
2) Mohd Zulfakar Kamaruzaman (Social External, HCV, SCCS)
3) Ismail Adnan (Social Internal)

Observer : Not applicable.

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 andevaluation of records.

8. Audit Findings

Audit findings shall be classified as major and/or minor. Major nonconformities shall be addressed within90 days or else the certificate shall be suspended.

If the major nonconformities are still not addressed within another 90 days, the certificate shall be terminated. If there are five or more major non-compliances within one Principle found during the audit, immediate suspension of RSPO certification shall be recommended.

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

9. Confidentiality Requirements

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

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

10. Working Language : English and Bahasa Malaysia

11. Reporting

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

12. Facilities Required

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

13. 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 directly related to the RSPO P&C and aligned with the RSPO Theory of Change. This Metrics Template takes effect on June 1, 2021, and all audits against the 2018 P&C or the relevant National Interpretation conducted from that date onwards shall prepare and submit this Metrics Template for review by the audit team during the audit. Kindly submit the Metrics Template (version 2.0) to the Lead Auditor for verification.

14. Assessment programmed details: As page below

Day-1: 05/08/2024 (Monday)

<table>
<tr><th>Time</th><th colspan="4">Activities / areas to be visited</th><th>Auditee</th></tr>
<tr><td>9.00 am</td><td colspan="4">Opening Meeting for BOUSTEAD RIMBA NILAI SDN. BHD. – SUNGAI JERNIH CU. Audit team introduction and briefing on assessment objectives, scope, methodology, criteria and programmes by SIRIM QAS Audit Team Leader. Briefing on the organization background and implementation of RSPO at CU (including actions taken to address previous audit findings) by company Management Representative.</td><td>All CU & Management Representative</td></tr>
<tr><td>9.30 am</td><td colspan="4">Overview of current activities of CU by audit team & Logistics discussion to the sites to be visited at Tabung Tentera Terengganu Estate.</td><td>Management Representative</td></tr>
<tr><td rowspan="3">9.45 am</td><td colspan="4">To assign each audit team members – site and the P&C requirements</td><td></td></tr>
<tr><td>Dzul
Tabung Tentera Terengganu Estate</td><td>Rohazimi
Tabung Tentera Terengganu Estate</td><td>Zulfakar
Tabung Tentera Terengganu Estate</td><td colspan="2">Ismail
Tabung Tentera Terengganu Estate</td></tr>
<tr><td>Coverage of assessment: P1 – P7 (GAP)
▪ Interview with workers such as Harvesters and General Workers.
▪ Site inspection/interview at production area – Harvesting Operation at Block 01D, Circle Raking at Block 08A.
▪ Safety & Health practice – witness activities at site
▪ Good agriculture practices implementation
▪ Management Review
▪ Business Plan and Replanting program
▪ Agricultural Manual implementation
▪ Pest and Disease
▪ Pesticides usage
▪ Peat management

Other areas identified during the assessment.</td><td>Coverage of assessment: P1 = P7 (Safety & Environment)
▪ Facilities at Workplace Inspection (Water Treatment Plant, Diesel Genset, Clinic, Stores, Workshop, Landfill Area at Block 03C.
▪ Waste management including disposal site
▪ Aspects/impacts of estate management
▪ Pollution mitigating plans
▪ River system and Effluent Treatment/Discharge
▪ Controlled/open burning.
▪ Chemical management
▪ Buffer/Riparian Zones at Block 03I/03H
▪ Hazard identification and Risk Management

Other areas identified during the assessment.</td><td>Coverage of assessment: P1 – P7 (Social External, HCV)
▪ Interview with external stakeholders i.e. contractors, local communities, government agencies, NGO, smallholders, etc.
▪ Site visit at HCV area at 08A, Mill/Estate Boundary, adjacent and neighboring land use.
▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment, and management plans.
▪ Local sustainable development
▪ Support smallholder inclusion
▪ Complaints and grievances
▪ External stakeholders' issues & welfare
▪ HCV/RTE and action plan

Other areas identified during the assessment.</td><td colspan="2">Coverage of assessment: P1 – P7 (Social Internal)
▪ Facilities provided at workers housing inspection, mosque/surau, community center, provision shop & etc.
▪ Interview with Harvester, Sprayers.
▪ Site inspection/interview at production area – Harvesting Operation at Block 09B, Selective Weeding at Block 04A and Nursery Oil Palm at Block 23A
▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment, and management plans.
▪ Interview with Union/workers representatives.
▪ Interview with gender committee, worker representative, contractors' workers, supplier, etc.
▪ Workers Issues & welfare

Other areas identified during the assessment.</td></tr>
<tr><td>1.00 pm</td><td colspan="5">LUNCH BREAK & ZUHUR PRAYER</td></tr>
<tr><td>2.00 pm</td><td colspan="5">Continue assessment / Verification on outstanding issues / Auditor to inform auditee on the required document / records</td></tr>
<tr><td>5.00 pm</td><td colspan="5">Audit team discussion / Interim closing / End of Day 1 audit</td></tr>
<tr><td>9.00pm</td><td colspan="5">Discussion LA and teams on potential NCRs</td></tr>
</table>

Day-2: 06/08/2024 (Tuesday)

<table>
<tr><th>Time</th><th colspan="4">Activities / areas to be visited</th><th>Auditee</th></tr>
<tr><td>9.00 am</td><td colspan="4">Overview of current activities of CU by audit team & Logistics discussion to the sites to be visited at Bebar Estate.</td><td>Management Representative</td></tr>
<tr><td rowspan="3">9.30 am</td><td colspan="4">To assign each audit team members – site and the P&C requirements</td><td></td></tr>
<tr><td>Dzul
Bebar Estate</td><td>Rohazimi
Bebar Estate</td><td>Zulfakar
Bebar Estate</td><td>Ismail
Bebar Estate</td><td></td></tr>
<tr><td>Coverage of assessment: P1 – P7 (GAP)
▪ Interview with workers such as Harvesters and General Workers.
▪ Site inspection/interview at production area – Harvesting Operation at Block 11B, Selective Weeding at Block 08D.
▪ Safety & Health practice – witness activities at site
▪ Good agriculture practices implementation
▪ Management Review
▪ Business Plan and Replanting program
▪ Agricultural Manual implementation
▪ Pest and Disease
▪ Pesticides usage
▪ Peat management

Other areas identified during the assessment.</td><td>Coverage of assessment: P1 = P7 (Safety & Environment)
▪ Facilities at Workplace Inspection (Water Treatment Plant, Diesel Genset, Clinic, Stores, Workshop, Landfill Area at Block 08D.
▪ Waste management including disposal site
▪ Aspects/impacts of estate management
▪ Pollution mitigating plans
▪ River system and Effluent Treatment/Discharge
▪ Controlled/open burning.
▪ Chemical management
▪ Hazard identification and Risk Management

Other areas identified during the assessment.</td><td>Coverage of assessment: P1 – P7 (Social External, HCV)
▪ Interview with external stakeholders i.e. Indigenous people at Kg. Dungun, contractors, local communities, government agencies, NGO, smallholders, etc.
▪ Site visit at Estate Boundary, adjacent and neighboring land use.
▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment, and management plans.
▪ Local sustainable development
▪ Support smallholder inclusion
▪ Complaints and grievances
▪ External stakeholders' issues & welfare
▪ HCV/RTE and action plan

Other areas identified during the assessment.</td><td>Coverage of assessment: P1 – P7 (Social Internal)
▪ Facilities provided at workers housing inspection, mosque/surau, community center, provision shop & etc.
▪ Interview with Harvester, Contractor Driver.
▪ Site inspection/interview at Production area – Harvesting Operation at Block 10B, 09A.
▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment, and management plans.
▪ Interview with Union/workers representatives.
▪ Interview with gender committee, worker representative, contractors' workers, supplier, etc.
▪ Workers Issues & welfare

Other areas identified during the assessment.</td><td></td></tr>
<tr><td>1.00 pm</td><td colspan="4">LUNCH BREAK & ZUHUR PRAYER</td><td></td></tr>
<tr><td>2.00 pm</td><td colspan="4">Continue assessment / Verification on outstanding issues / Auditor to inform auditee on the required document / records</td><td></td></tr>
<tr><td>5.00 pm</td><td colspan="4">Audit team discussion / Interim closing / End of Day 2 audit</td><td></td></tr>
<tr><td>9.00pm</td><td colspan="4">Discussion LA and teams on potential NCRs</td><td></td></tr>
</table>

Day-3: 07/08/2024 (Wednesday)

<table>
<tr><th>Time</th><th colspan="4">Activities / areas to be visited</th><th>Auditee</th></tr>
<tr><td>9.00 am</td><td colspan="4">Overview of current activities of CU by audit team & Logistics discussion to the sites to be visited at Sungai Jernih Estate.</td><td>Management Representative</td></tr>
<tr><td rowspan="3">9.30 am</td><td colspan="4">To assign each audit team members – site and the P&C requirements</td><td></td></tr>
<tr><td>Dzul
Sungai Jernih Estate</td><td>Rohazimi
Sungai Jernih Estate</td><td>Zulfakar
Sungai Jernih Estate</td><td colspan="2">Ismail
Sungai Jernih Estate</td></tr>
<tr><td>Coverage of assessment: P1 – P7 (GAP)
▪ Interview with workers such as Harvesters and General Workers.
▪ Site inspection/interview at production area – Harvesting Operation at Block 08D, 09C, 09F, 10B.
▪ Safety & Health practice – witness activities at site
▪ Good agriculture practices implementation
▪ Management Review
▪ Business Plan and Replanting program
▪ Agricultural Manual implementation
▪ Pest and Disease
▪ Pesticides usage
▪ Peat management

Other areas identified during the assessment.</td><td>Coverage of assessment: P1 = P7 (Safety & Environment)
▪ Facilities at Workplace Inspection (Water Treatment Plant, Diesel Genset, Clinic, Stores, Workshop, Landfill Area at Block 09B.
▪ Waste management including disposal site
▪ Aspects/impacts of estate management
▪ Pollution mitigating plans
▪ River system – site inspection at Buffer Zone at Block 09A
▪ Controlled/open burning.
▪ Chemical management
▪ Hazard identification and Risk Management

Other areas identified during the assessment.</td><td>Coverage of assessment: P1 – P7 (Social External, HCV)
▪ Interview with external stakeholders i.e. Indigenous people at Kg. Wah Wah and Kg. Sawah Batu, contractors, local communities, government agencies, NGO, smallholders, etc.
▪ Site visit at Estate Boundary, adjacent and neighboring land use.
▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment, and management plans.
▪ Local sustainable development
▪ Support smallholder inclusion
▪ Complaints and grievances
▪ External stakeholders' issues & welfare
▪ HCV/RTE and action plan

Other areas identified during the assessment.</td><td colspan="2">Coverage of assessment: P1 – P7 (Social Internal)
▪ Facilities provided at workers housing inspection, mosque/surau, community center, provision shop & etc.
▪ Interview with General Workers, Sprayers
▪ Site inspection/interview at production area – Circle Spraying Operation at Block 10I, Selective Weeding Operation at Block 10F.
▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment, and management plans.
▪ Interview with Union/workers representatives.
▪ Interview with gender committee, worker representative, contractors' workers, supplier, etc.
▪ Workers Issues & welfare

Other areas identified during the assessment.</td></tr>
<tr><td>1.00 pm</td><td colspan="5">LUNCH BREAK & ZUHUR PRAYER</td></tr>
<tr><td>2.00 pm</td><td colspan="5">Continue assessment / Verification on outstanding issues / Auditor to inform auditee on the required document / records</td></tr>
<tr><td>5.00 pm</td><td colspan="5">Audit team discussion / Interim closing / End of Day 3 audit</td></tr>
<tr><td>9.00pm</td><td colspan="5">Discussion LA and teams on potential NCRs</td></tr>
</table>

Day-4: 08/08/2024 (Thursday)

<table>
<tr><th>Time</th><th colspan="4">Activities / areas to be visited</th><th>Auditee</th></tr>
<tr><td>9.00 am</td><td colspan="4">Overview of current activities of CU by audit team & Logistics discussion to the sites to be visited at Sungai Jernih POM.</td><td>Management Representative</td></tr>
<tr><td rowspan="3">9.30 am</td><td colspan="4">To assign each audit team members – site and the P&C requirements</td><td></td></tr>
<tr><td>Dzul
Sungai Jernih POM</td><td>Rohazimi
Sungai Jernih POM</td><td>Zulfakar
Sungai Jernih POM</td><td colspan="2">Ismail
Sungai Jernih POM</td></tr>
<tr><td>Coverage of assessment: P1 – P7 (Mill Best Practice)
Facilities at workplace inspection (worker quarters, water treatment plant, laboratory, clinic, stores, workshop, landfill area & etc.
Site inspection/interview at production area – FFB loading ramp, boiler, sterilizer, biogas, laboratory, & etc.
Mill Best Practice implementation
Management Review
Business Plan
Other areas identified during the assessment.</td><td>Coverage of assessment: P1 = P7 (Safety & Environment)
Facilities at workplace inspection (worker quarters, water treatment plant, laboratory, clinic, stores, workshop, landfill area & etc.
Site inspection/interview at production area – FFB loading ramp, boiler, sterilizer, biogas, laboratory, & etc.
Waste management including disposal site
Aspects/impacts of mill management
Pollution mitigating plans
River system and Effluent Treatment/Discharge
Controlled/open burning
Safety & Health practice – witness activities at site
Hazard identification and Risk Management
Chemical management
Other areas identified during the assessment.</td><td>Site visit and assessment on Supply Chain Implementation including the:
Model used, General Chain of Custody, System Requirements for the supply chain, Purchasing and goods in, Outsourcing activity, Sales and goods out, Processing, Claims.
Coverage of assessment: P1 – P7 (Social – External)
Interview with external stakeholders i.e. local communities, government agencies, NGO, smallholders, etc.
Local sustainable development
Support smallholder inclusion
Complaints and grievances
External stakeholder’s issues & welfare
Training and skill development programs
Continuous improvement
Other areas identified during the assessment.</td><td colspan="2">Coverage of assessment: P1 – P7 (Social – Internal)
Facilities provided at line site inspection (i.e. workers/staff housing, mosque/surau, community center, School/CLC, Humana/Crèche, provision shop & etc.
Interview with mill workers – female, male, various nationality, various job scope, contractor workers, check roll workers.
Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans.
Interview with Union/workers representatives.
Interview with gender committee, worker representative, contractors, supplier, etc
Workers Issues & welfare
Other areas identified during the assessment.</td></tr>
<tr><td>1.00 pm</td><td colspan="5">LUNCH BREAK & ZUHUR PRAYER</td></tr>
<tr><td>2.00 pm</td><td colspan="5">Continue assessment / Verification on outstanding issues / Auditor to inform auditee on the required document / records</td></tr>
<tr><td>5.00 pm</td><td colspan="5">Audit team discussion / Interim closing / End of Day 4 audit</td></tr>
<tr><td>9.00pm</td><td colspan="5">Discussion LA and teams on potential NCRs</td></tr>
</table>

Day-5: 09/08/2024 (Friday)

<table>
<tr><th>Time</th><th colspan="3">Activities / areas to be visited</th><th>Auditee</th></tr>
<tr><td rowspan="4">9.00 am</td><td colspan="3">Overview of current activities of CU by audit team & Logistics discussion to the sites to be visited at Sungai Jernih POM / Sungai Jernih Estate.</td><td>Management Representative</td></tr>
<tr><td colspan="4">To assign each audit team members – site and the P&C requirements</td></tr>
<tr><td>Dzul
Sungai Jernih POM / Sungai Jernih Estate</td><td>Rohazimi
Sungai Jernih POM / Sungai Jernih Estate</td><td colspan="2">Zulfakar
Sungai Jernih POM / Sungai Jernih Estate</td></tr>
<tr><td>Continued assessment at the operating unit will be notified during the Day-4 audit. Verification of outstanding issues and notification to the auditee regarding the required documents and records will be conducted by the auditor.</td><td>Continued assessment at the operating unit will be notified during the Day-4 audit. Verification of outstanding issues and notification to the auditee regarding the required documents and records will be conducted by the auditor.</td><td colspan="2">Continued assessment at the operating unit will be notified during the Day-4 audit. Verification of outstanding issues and notification to the auditee regarding the required documents and records will be conducted by the auditor.</td></tr>
<tr><td>12.00 pm</td><td colspan="4">LUNCH BREAK & FRIDAY PRAYER</td></tr>
<tr><td>2.00 pm</td><td colspan="4">Continue assessment / Verification on outstanding issues / Auditor to inform auditee on the required document / records</td></tr>
<tr><td>3.30 pm</td><td colspan="4">Discussion and acceptance on assessment findings with Management Representative and visited site Plantation / Scheme Manager</td></tr>
<tr><td>5.00 pm</td><td colspan="4">Closing meeting at the CU / End of audit</td></tr>
</table>

Note: This audit plan is subject to change whenever necessary, and the Client's representative will be informed of any.

Attachment 3

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

Principle 1: Behave ethically and transparently

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

Clause	Indicators	Comply Yes/No	Findings
1.1 The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.	1.1.1 (C) Documents that are specified in the RSPO P&C are made available to the public.	YES	Sg. Jernih CU continued to implement the procedure for responding to any communication as outlined in their Estates/Mill quality management system documents. The records of communication were identified and maintained in different files depending on the stakeholder. Adequate information covering environmental, social and legal issues which are relevant to RSPO Criteria and relevant to stakeholders is shared for effective participation and decision making. Information on environmental, social and legal issues relevant to RSPO Criteria was made available to relevant stakeholders for effective participation in decision making. Public documents available in mill including Sg. Jernih Palm Oil Mill OER Performance 2018-2023; KER Performance 2018-2023 and in Sg. Jernih Estate, Tabung Tentera Terengganu Estate and Bebar Estate such as land title, OSH plan, HCV documents, negotiation procedure, complaint records, RSPO public summary reports and EIA. Management Plans & Continuous Improvement Plans and company policies are also available publicly. The CU continued to use the internet for disseminating public information. Information relating to land titles, safety and health plans, pollution prevention plans and the procedure for complaints and grievances are available through Boustead Plantations website at http://www.bousteadplantations.com.my/home.html. 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.
	1.1.2 Information is provided in appropriate languages and accessible to relevant stakeholders.	YES	The CU continues to engage with stakeholders, including contractors, vendors/suppliers, government agencies, schools, local communities, independent smallholders, and others. It is noteworthy that Boustead Plantations Berhad has updated their website,

Clause	Indicators	Comply Yes/No	Findings
			https://bousteadplantations.com.my/, to include all management documents related to the unit's environmental, social, and legal issues. This demonstrates their commitment to complying with RSPO criteria. The information is provided in both English and Bahasa and is accessible to relevant stakeholders. Information requests and responses are managed based on the Communication Procedure for handling communication with both internal and external stakeholders. External Communication Forms and Communication Records are utilized to maintain records, including authority visit logs. Samples of mill records for information requests and responses were reviewed. These include the Machinery Inspection Logbook (DOSH), Fire Pump House Logbook (Bomba), DOE Inspection Logbook, Electrical Inspection Report, and the visitor book.
	1.1.3 (C) Records of requests for information and responses are maintained.	YES	Records of request for information and responses are maintained by Sg. Jernih Estate, Tabung Tentera Terengganu Estate and Bebar Estate managements. Review on the file sighted the feedback form is available to been verified. Sg. Jernih CU acquired all feedback form during internal meeting with workers and external stakeholder meeting to response accordingly on any feedback and request. The internal meeting with workers is as follows. *External Stakeholder Consultations:* The most recent external stakeholder consultations were conducted in 2024 for all the relevant estates and the palm oil mill. These meetings involved key stakeholders, including state government authorities, other government authorities, school representatives, adjacent local communities, independent smallholders, out growers, suppliers, contractors, etc. During these consultations, participants were thoroughly briefed on all the RSPO principles and criteria to ensure comprehensive understanding and adherence to sustainable practices. This inclusive approach ensures transparency, encourages collaboration, and aligns the interests of all parties involved in the estate operations. *Internal Stakeholder Consultations:* The latest internal stakeholder consultations took place in 2024 for all the relevant estates and the palm oil mill. These meetings were attended by estate management and workers' representatives. The internal consultations focused on discussing operational procedures, addressing workers' concerns, and ensuring that all internal stakeholders are informed and engaged in the implementation of RSPO standards. By regularly engaging with internal stakeholders, estate management promotes a culture of continuous improvement and responsibility.

Clause	Indicators	Comply Yes/No	Findings
			National Union of Plantation Workers (NUPW) Meetings: The most recent NUPW meetings were recorded in Sg. Jernih POM and Sg. Jernih Estate. These meetings were attended by estate/POM management and NUPW chairman and representative committees. This regular interaction with NUPW representatives ensures that the estate operations remain fair, equitable, and compliant with labor standards. *Gender Committee Meetings:* The latest Gender Committee meetings were held in 2024 for all the relevant estates and the palm oil mill. The minutes of these meetings highlighted several key discussion points, including complaints and grievances, raising awareness about gender issues, identifying and addressing concerns, and exploring opportunities for improvements specifically for women. Importantly, there were no issues related to sexual harassment or violence reported in these meetings. Evidence of the above stakeholder consultation conducted is available and the stakeholder feedback was recorded in the SIA and EIA plan. So far, no negative impacts have been observed during the stakeholder's feedback or meeting.
	1.1.4 (C) Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by nominated representative.	YES	The Consultation and Communication Procedure is documented and available for both internal and external communications. For internal communication, it is presented in a flow-chart format known as External Communication Form and Communication Record. These procedures are essential as they provide clear, structured methods for addressing and resolving complaints from internal and external stakeholders. By outlining specific steps and responsibilities, the procedures ensure that all grievances are handled efficiently, transparently, and fairly, thereby developing trust and cooperation between the company and its stakeholders. To ensure that all stakeholders understand and are aware of these mechanisms, comprehensive briefings were conducted during stakeholder meetings. These meetings were crucial in educating stakeholders about their rights and the processes available to them for lodging complaints and seeking redress. Each estate's nominated representatives delivered the briefings, ensuring that the information was communicated effectively and, in a Bahasa/English language, and format that stakeholders could easily understand. Additionally, the procedures and their importance were emphasized, demonstrating the company's commitment to addressing any issues or grievances promptly and appropriately. This proactive approach helps in maintaining transparency and accountability, which are key to upholding the standards required for RSPO certification and encouraging a positive relationship with all stakeholders.

Clause	Indicators	Comply Yes/No	Findings
	1.1.5 There is a current list of contact and details of stakeholders and their nominated representatives.	YES	The stakeholder list for FY 2024 was established for both the mill and estates. This list includes a comprehensive range of external stakeholders such as local communities, adjacent plantations, smallholders, authorities, contractors, suppliers, FFB suppliers, and NGOs. Each stakeholder entry includes a nominated representative with their contact number and address. For internal stakeholders, the list encompasses key figures such as worker leaders, women leaders, religious heads, ethnic leaders, and others. This inclusive approach ensures that all relevant parties are identified and can be effectively communicated with regarding any issues or concerns.
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	BPB has implemented its Code of Ethics & Conduct across all business operations and transactions, demonstrating its commitment to maintaining the highest standards of integrity and professionalism. This ensures that the company conducts business in a transparent, appropriate, and fair manner. By adhering to these ethical guidelines, BPB aims to foster trust and credibility with its stakeholders, including employees, customers, and partners.
	1.2.2 A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.	YES	The system to monitor compliance and the implementation of the policy and overall ethical business practice was executed via the annual internal audit and contract agreement. All purchases are centralized at the Company's HQ in Kuala Lumpur, where quotation, order, and suppliers are determined. The Mill and Estates have no direct contact with suppliers and buyers. Tender awards to be decided by tender committee and refer to Tender Management Procedure under Compliance and Contract Management to ensure independence and transparency; and vendor COBC developed to outline the standards of behavior required by BPB vendors which includes expectation to uphold human rights. Vendor COBC applies to all its suppliers, consultants, agents, contractors /service providers who have direct dealings with the company. All vendors are required to declare their compliance through the Contract Agreement which includes a declaration to eradicate all forms of exploitation, including but not limited to modern day slavery and human trafficking.

Principle 2: Operate legally and respect rights

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

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td>2.1
There is compliance with all applicable local, national and ratified international laws and regulations.</td><td>2.1.1 (C) The unit of certification complies with applicable legal requirements.</td><td>YES</td><td>The unit of certification had shown compliance with applicable legal requirements for MPOB license, Diesel Storage Permits, Permits from Jabatan Tenaga Kerja (JTK), Certification of Fitness for Machinries, DOE licenses for the Mill. The evidence were sighted during the audit for the LTT Estate, Bebar Estate, Sungai Jernih Estate and Sg.Jernih Palm Oil Mill.

Factory and Machinery Act 1967
i) Person In Charge Regulation 1970
<table>
<tr><th>Competent person</th><th>Sg Jernih POM</th></tr>
<tr><td>Steam engineer</td><td>1st Grade – (Mill Manager)</td></tr>
<tr><td>Engine Driver (BHC)</td><td>2nd Grade – 4 persons: (Workshop Operator), (Boilerman), (Mechanical Apprentice), (Apprentice).</td></tr>
<tr><td>Boiler men</td><td>1st grade – 1 person:
2nd grade – 4 persons: (Workshop Operator).</td></tr>
<tr><td>AESP (Authorised Entrant and Standby Person for Confined Space)</td><td>Competent persons for AESP – 15 persons: Sterilizer Operator, Workshop Operator, Sampling Boy, TCM Driver, Fireman, Boilerman, Workshop Operator, Supervisor, Lab Operator, Store Clerk, Mandore, Mechanical Apprentice, Wireman, Weighbridge Operator, Electrical Apprentice, Environmental Staff, Mill Engineer.</td></tr>
<tr><td>AGT (Authorised Gas Tester and Entry Supervisor for Confined Space Refresher</td><td>Competent person for AGT – 2 persons: (Assistant Manager).</td></tr>
<tr><td>ICE driver</td><td>2nd Grade ICE driver</td></tr>
<tr><td>Electrical Chargemen A4</td><td>Competent Person – 1 person</td></tr>
<tr><td>Wireman A1</td><td>Competent Person – 1 person</td></tr>
<tr><td>Certified Environmental Professional in Scheduled Waste Management (CePSWaM)</td><td>(Lab Assistant)</td></tr>
<tr><td>Certified Environment Professional In The Treatment Of Palm Oil Mill Effluent Treatment System (CePPOMETS)</td><td>(Assistant Manager)</td></tr>
</table></td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
			ii) *Steam Boiler and Unfired Pressure Vessel 1970* Boiler name plate 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: • Back pressure steam receiver • Air receiver • Palm oil crane • Palm oil crane • Sterilizer Sterilizer *EQ (Prescribed Premise) Crude Palm Oil Regulations 1977* ▪ License number indicated that the mill has a capacity of 30mt/hr ▪ Treated effluent is allowed to be discharged as land irrigation. ▪ Analysis of the final discharge was carried out on a monthly basis. Review of the results indicated that all parameters were within the regulatory limit. *Air monitoring* a) Black smoke monitoring – The boilers were equipped with CEMS. b) Particulate matters – Stack sampling has been carried out on 6 months once basis. Confined space (AESP respirator fit test) has been carried out by the same assessor. Results from the assessment indicate that all 16 employees are fit to work at confined space areas.
	2.1.2 A documented system for ensuring legal compliance is in place. This system has a means to track changes to the laws and regulations.	YES	The CU has documented the Legal & Other Requirements Register (LORR), covering all necessary regulatory requirements, which were made available during the assessment. The CU actively tracks any changes to applicable laws. The PIC from the Safety Sustainability Department (SSD) designated as the person responsible for monitoring legal updates and communicating these changes to all sites. Various sources are referred to for obtaining information about updates to legal requirements. These include consultations with industrial associations (e.g., MPOA, EMPA, SECA), attend seminars and conferences, purchasing law books, and regularly checking government agency websites. The latest review addressed significant updates such as the Occupational Safety & Health (Amendment) Act 2022, the Employment Act (Amendment) 2022, and the Anti-Sexual Harassment Act 2022. This proactive approach ensures that the CU remains compliant with current legal standards, thereby encouraging a safe and legally compliant

Clause	Indicators	Comply Yes/No	Findings
			working environment.
	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	Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries. The boundary markers are clearly visible and demarcated by using drainage and pegging for LTT Terengganu, Bebar Estate and Sg.Jernih Estate.
2.2 All contractors providing operational services and supplying labour and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.	2.2.1 A list of contracted parties is maintained.	YES	A list of contracted parties is maintained in the stakeholder list of each operating unit within Sg Jernih CU. At LTTT Estate, there were a total of five (5) contractors, at Bebar Estate, a total of two (2) contractors and at Sg Jernih Estate a total of eight (8)) contractors and at S Jernih POM, a total of Two (2) contractors were listed in the stakeholder list.
	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.	NO	There is evidence that agreements with third parties contain clauses on meeting applicable requirements. Sampled during the audit were agreements with the following contractors for palm oil and the estates. The sampled contractors are CPO and PK Transporters, Harvesting suppliers and Machinery Rental or Resurfacing contractors. Each contract has clauses related to compliance with the laws related to labour laws, child labour, anti-trafficking, smuggling of migrants and OSHA requirements. Based on interviews with sampled workers, field observations and documents reviewed (e.g. workers' passports, work permit, employment contract, pay slips), evidence was available that these can be demonstrated by third parties. In reference to the previous Minor NCR, verification of the FFB Transport at Bebar Estate could not be completed due to the termination of the contractor's contract. However, similar issues have been identified with another contractor regarding inadequate detailing of wage entitlements and the calculation of wages in employment contracts and pay slips for workers. Specifically, the pay slip for June 2024 for worker from the contractor at Bebar Estate indicated that the salary calculation was based on productivity (MT) multiplied by RM per ton. However, the pay slip failed to provide detailed calculations for wages related to public holidays, sick leave, and annual leave. ***As a result of these findings, the previous Minor NCR was not adequately addressed, leading to the escalation of the issue to a Major NCR, identified as ISMA 01 2024.***
	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 an addendum on compliance with all legal requirements related to employment laws, which would include laws related to employment of children and young persons, trafficked and forced labour. The contracts sampled were as per Indicator 2.2.2 above. Among the contractual terms include requirements for contractors to ensure workers are legalised, have valid passports and work permits, insurance coverage, no recruitment of child labour, no forced labour and no

Clause	Indicators	Comply Yes/No	Findings
			human trafficking. This was verified in sighted contracts between Sg Jernih CU with CPO and PK Transporters, Painting Workers Quarters, Hire Machineries, JCB, Excavator - Resurfacing, FFB Transporter, Harvesting, Machinery rental and Machinery and transportation.
2.3 All FFB supplies from outside the unit of certification are from legal sources.	2.3.1 (C) For all directly sourced FFB, the mill requires: • Information on geo-location of FFB origins. • Evidence of the ownership status or the right/claim to the land, or valid use of land by the grower/smallholder • One or more supporting documents for claims • Valid MPOB license	YES	Fresh Fruit Bunches are supplied from Boustead Plantations Berhad owned estates which are certified to RSPO. Sungai Jernih POM also is an Identity Preserved Mill. All Information on geo-location of FFB origins, evidence of the ownership status or the right/claim to the land, or valid use of land by the grower/smallholder, one or more supporting documents for claims, Valid MPOB license was clearly noted.
	2.3.2 For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator 2.3.1.	YES	Fresh Fruit Bunches are supplied from Boustead Plantations Berhad owned estates which are certified to RSPO. Sungai Jernih POM also is an Identity Preserved Mill. Thus, there is no indirectly Sourced FFB used.

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

Implement plans, procedures and systems for continuous improvement.

Clause	Indicators	Comply Yes/No	Findings
3.1 There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.	3.1.1 (C) A business or management plan (minimum three years) is documented that includes, where applicable, a jointly developed business case for Scheme Smallholders.	YES	The CU has established and implemented its commitment towards long term sustainability and improvements through a "4 YEARS PLANNING HORIZON". The 4 Years Planning Horizon shows a business plan for the year 2025 to 2028 where the throughput FFB, Area statement & Yield, Cost and Capital Expenditure is projected. The business plan shows the commitments of estates towards better management of resources to increase productivity while reducing the cost of expenditure. The CU has a yearly budget prepared by the management and approved by top management that indicates the business plan on an annual basis. This annual budget specifies the details of the expenditures through better and more sustainable management.
	3.1.2 An annual replanting programme projected for a minimum of five years with yearly review, is available.	YES	The CU had a Long-Range Replanting Program up to FY2034. The program was reviewed annually. The replanting tentative program until FY2029 were as follows for Tabung Tentera Terengganu Estate, Bebar Estate and Sg.Jernih Estate.
	3.1.3 The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken. .	YES	Management review has been planned to conduct yearly basis. Sighted latest management review meeting has been conducted (combine RSPO and MSPO) to discuss issues related to audit findings, estate operations. Generally, the RSPO system has been maintained in good order as per the requirements of RSPO MYNI 2019 Standard. The management review meeting for which were held on 24/05/2024 and attended by Head Sustainability & Safety Department, Head Business Unit, Sustainability Teams and all the estate managers. It was chaired by Head Sustainability & Safety DepartmentManagement has transparently addressed the continuous suitability, adequacy, and effectiveness of the requirements for effective implementation of RSPO.
3.2 The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable	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	Each estates and mill had established environmental improvement plan and integrate inside company Capital Expenditure in yearly manner. Sighted among the improvement had been initiated by estates and the mill such as parking bay roofing construction, installation of roofing for conveyors and other infrastructure improvements.
	3.2.2 As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO	YES	The monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template before the audit started. The auditor already verified and checked the data and figure given match with their database system.

Clause	Indicators	Comply Yes/No	Findings
continuous improvement in key operations.	metrics template. .		
3.3 Operating procedures are appropriately documented, consistently implemented and monitored.	3.3.1 (C) Standard Operating Procedures (SOPs) for the unit of certification are in place.	YES	The CU has developed and documented several manuals for its use. Among them were: ▪ Standard Operating Procedure (SOP) that provide guidelines to staff members in respect of certain major aspects of Estate and Mill operations. ▪ Oil Palm Circulars (OPC) – that provides guidelines Oil Palm from land clearing & planting to despatch of FFB. ▪ Safe Work Procedure for operations ▪ OSHA Manual, Occupational Safety and Health Guidelines. ▪ Procedure for the training entitled Sustainability Guidelines: Training 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 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.
	3.3.2 A mechanism to check consistent implementation of procedures is in place.	YES	Head of Business Unit, Planting Advisory Department, and Safety & Sustainability Department inspect and report to ensure compliance against company policy and procedure with regards to operation, finance as well as safety, health and welfare requirements. Operating units visited maintain all records of monitoring and are 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 ensure consistent implementation of procedures is the conducting of internal audits. These audits were carried out by the Safety & Sustainability Department of Boustead Plantations Berhad for the Sg. Jernih Business Unit. The onsite audit took place from May 20th to 24th, 2024, and the remote audit was conducted from May 13th to 16th, 2024.These findings highlight areas requiring immediate attention and corrective actions to maintain compliance with sustainability standards. ▪ Planting Advisor Report on Bebar Estate, detailing the assessment and observations for the period from January to October 2023. The report is based on the site visit conducted from November 28 to December 1, 2023. This review follows up on the previous visit, and aims to evaluate progress, identify areas for improvement, and ensure compliance with current standards and practices. ▪ Planting Advisor Report on Sg. Jernih Estate, detailing the assessment and observations for the period from January to September 2023. The report is based on the site visit conducted from November 14 to 17, 2023. This review follows up on the previous visit, and aims to evaluate progress, identify areas for improvement, and ensure compliance with current standards and practices.

Clause	Indicators	Comply Yes/No	Findings
	3.3.3 Records of monitoring and any actions taken are maintained and available.	YES	The implementation of SOP is monitored daily by the field staff and Assistant Managers with an 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) monthly agrochemical consumption g) harvesting details i.e., daily inspection report - yield improvement program, h) summary of machinery running hours i) harvesting records detailing the number of bunches harvested j) quantity of loose fruit collected by each harvester. k) Monthly FFB production, etc. Activities carried out by contractors are being monitored via the following among others. a) evidence of competency for specialized work/job b) The estate supervisors and engineers will be onsite to monitor the work. c) The estates monitor to ensure that no contractors bring along their family members to work in the field. d) The estates ensure that the contractors are providing PPE, suitable working equipment and machinery. Records of follow-up action, if any, are retained where necessary.
3.4 A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated	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 were no new plantings in Sg. Jernih CU. Environmental Aspect and Impact (EAI) and Social Impact Assessment (SIA) were conducted internally considering activities associated to estate and mill operations. Thus, this indicator is not applicable. All estates had maintained Environmental Impact Assessment and been documented with latest review in January 2024. Based on the interview, there is no change to the estates since last audit and this document comprehensive cover all the activities. Sungai Jernih POM had maintained Environmental Impact Assessment and been documented with latest review on 2nd January 2024 and no changes to the organization. Methods of establishment of this document based on consultation with the mill management and site visit. Based on the interview, there is no change to the mill since last audit and this document comprehensive cover all the activities.
	3.4.2 For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been	YES	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 EIA established practice. Due to no changes identified in the mill operation, therefore no timetable for any

Clause	Indicators	Comply Yes/No	Findings
in ongoing operations.	developed with participation of affected stakeholders. .		change is required. During the mill visit, the EIA was used as guide and no discrepancy was found. The person in charge and the control required were properly recorded in the management plan. 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 had included stakeholders' consultation with regards to environmental aspects, impacts, and pollution control, and ERT, HCV and land usage issues. The reviews done involved respective Managers, Assistants and Sustainability Team with external stakeholders such as from Govt. agencies, neighboring estates, local villagers, suppliers and contractors. So far, no issues related to environmental has been highlighted during stakeholders meeting. The SIA was conducted in consultation with all significant stakeholders, namely internal employees, local communities, neighboring estates, nearby schools, relevant government agencies, contractors, suppliers, etc. A Social Impacts Management and Mitigation Plan was developed for each estate and the mill based on feedback received during the stakeholder consultation meetings above.
	3.4.3 (C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.	YES	For all estates, the monitoring plans are reviewed and updated on an annual basis. Evidence was available that the monitoring plans are devised based upon consultations conducted with relevant stakeholders. These inputs were obtained from internal and external stakeholder meetings, from gender committee meetings, and complaints received. Sighted during the audit were Environmental Management plans for each unit FY2024. The plan contains a table identifying plans for mitigation of negative impacts, identification of person-in-charge, and timeframe for implementation. The most recent external stakeholder consultations were conducted on the following dates for the estates and mill. These meetings involved key stakeholders, including state government authorities, other government authorities, school representatives, adjacent local communities, independent smallholders, out growers, suppliers, contractors, etc. During these consultations, participants were thoroughly briefed on all the RSPO principles and criteria to ensure comprehensive understanding and adherence to sustainable practices. This inclusive approach ensures transparency, encourages collaboration, and aligns the interests of all parties involved in the estate operations. Since the issuance of the SIA above, the company has established and implemented continuous improvements as per the Social Impacts Management and Mitigation Plan is prepared for each estate and the mill and updated on an annual basis and last updated on 21 July 2024. The action plans are explained in detail under indicator 3.2.1 above. The plan also contains a table identifying plans for mitigation of negative impacts, identification of person-in-charge, and timeframe for implementation. The plans are reviewed following consultations with the stakeholders with records of stakeholder meetings sighted including attendance lists, stakeholder meeting minutes and photos of stakeholder meetings.

Clause	Indicators	Comply Yes/No	Findings
3.5 A system for managing human resources is in place.	3.5.1 Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives where applicable.	YES	BPB has developed Human Resources & Administration Workforce Management Unit Procedure: ▪ Recruitment and Employment of Local Worker ▪ Quota Application (Peninsular Region) ▪ Job Order (Peninsular Region) ▪ Work Permit Renewal (Peninsular Region) ▪ Check-Out Memo (Peninsular Region) The recruitment process was clearly stated in the procedure where the recruitment was based on age, medical fitness and etc. There is no discrimination based on religion, gender, nationality etc during their recruitment. The recruitment process is based on skills, capabilities, medical fitness necessary and etc. Meanwhile, the promotion process is available for the local & foreign workers in the Limits of Authorities (LOA) under Employee Matters - Promotion. BPB have implemented Group Sustainability Policy Statement signed by Chief Executive Officer on 12/07/2021, where the management is committed to contributing to a better society including respecting, upholding & no-exploitation of fundamental human rights, providing safe and healthy workplaces and protecting workers' welfare and engaging and empowering communities. The company is also in the process of finalizing an SOP on Recruitment and Employment of Migrant Workers, although in practice the procedure is being applied for the hiring of foreign workers. Implementation of the employment and HR procedures were confirmed from interviews with HR personnel and workers and review of employment contracts.
	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 forms, employment interview assessment forms, medical check-up reports and employment contracts were sighted for new recruited employees. The latest recruitment of workers in Sg. Jernih POM was on 27/5/2024 for general worker. A copy of the identification card was kept as a record. The interviewee with the clerk confirmed that if there is any job vacancies available, they will publish a job vacancy advertisement at the places near the villages. For foreign workers managed by Human Resources & Administration Workforce Management Unit. BPB mechanism on responsible migrant workers recruitment that includes monitoring and due diligence of the recruitment agency dated 16/12/2019 (Based on Collaboration Letter – Responsible Recruitment for Indonesian Worker Supply). The recruitment agency if appointed shall comply with the BPB foreign worker recruitment procedure. BPB is committed to the policy of no recruitment fees. Fees for levy, medical examinations (FOMEMA), visa on arrival, visa endorsement, immigration security clearance, immigration service fee, PLKS (Pas Lawatan Kerja Sementara) fee, and travel from point of departure to designated Estates are all expenses paid by BPB.

Clause	Indicators	Comply Yes/No	Findings
3.6 An occupational health and safety (H&S) plan is documented, effectively communicated and implemented.	3.6.1 (C) All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.	YES	The hazard identification, risk assessment and risk control (HIRARC) procedure has been established. Sg. Jernih CU have conducted the risk assessment on all its operation as well as determining their control measures. HIRARC was reviewed at a minimum once a year if accidents occur or changes in operations. *Sg. Jernih POM* The mill conducted risk assessments on all its operation as well as determining their control measures annually. Last review was on 15/01/2024 and no changes since last audit. Risk assessment on mill activities such as sterilisaiton, pressing station, kernel process and etc have been carried out and control measures determined. On overall performance, OSH administrative controls implementation as well as engineering control equipment was found adequate during the assessment. The estates have also conducted risk assessments on all its operations as well as determining their control measures annually. Most of the risk assessments was conducted in 2024. The activities are harvesting, weeding, manuring, pruning, road maintenance.
	3.6.2 (C) The effectiveness of the H&S plan to address health and safety risks to people are monitored.	NO	At Sg. Jernih CU on the OHS management plan has established for 2023 to addressed issues related to 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. The mill and estate had conducted for CHRA, medical surveillance, Noise Risk Assessments and audiometric tests in both 2023 and 2024. The results was conducted by OHD registered doctors and found to be in place. However, site visits at operating units sighted No tire pressure guideline been available at workshop tire pumping area and interviewed with employees at block 11B, informed by that employee he was shirtless due to uncomfortable while doing his task ***hence Major NCR RMN 01 raised. It was also noted during the site visit at the operationg sites sighted No safety signages (High Noise) been displayed at estate tractor during site visit at Block 11G hence Major NCR RMN 01 raised***
3.7 All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.	3.7.1 (C) A documented programme that provides training is in place, which is accessible to all staff, workers, Scheme Smallholders and outgrowers, taking into account gender-specific needs, and which covers applicable aspects of the RSPO	YES	The operating units visited have conducted a comprehensive training needs analysis for all employees, management, and contractors. This analysis was conducted based on individual job designations, aligning the identified training with the specific requirements of each role to ensure relevance and effectiveness. The training needs were categorized for management, employees, and contractors, and have been systematically programmed for delivery throughout FY 2023 and 2024. The training programs identified are designed to cover key areas, including safety and health protocols, environmental management, and social responsibility, reflecting the company's commitment to regulatory compliance and continuous improvement. Especially, the inclusion of gender-specific training

Clause	Indicators	Comply Yes/No	Findings
	P&C, in a form they understand, and which includes assessments of training.		demonstrates the operating unit's proactive approach to promoting diversity, inclusivity, and gender sensitivity in the workplace. These sessions were observed to actively involve both staff and workers, adopting a more inclusive and knowledgeable workforce. Specialized training courses for contractors, encompassing critical areas such as human rights implementation, Occupational Health and Safety (OHS), workplace discipline, and waste management, have been systematically integrated into the training schedule. These courses are essential not only to ensure compliance with legal and regulatory frameworks but also to promote a culture of safety, respect for human rights, and environmental responsibility among contractors and their workers. It is important to note that there are no scheme smallholders or out growers within the CU, which simplifies the training focus but also underscores the responsibility of ensuring that all internal stakeholders and contractors are well-equipped with the necessary skills and knowledge.
	3.7.2 Records of training are maintained, where appropriate on an individual basis.	YES	Records of training are being maintained and among the samples that have been verified are for chemical safety training, Hearing Conservation programme, PPE training, Fire Drill training, Internal Stakeholder Briefing, FFB Traceability training, SW Management Training, Payslip Training, Employment Contract Training, harvesting training, HCV Training, Buffer Zone training, Complaint and Grievances Training, Pruning Training, P&D Training, BOMBA Fire Drill Training and etc. Based on interviews with sampled new workers and a comprehensive review of training records, it was confirmed that they possess awareness and understanding of essential company policies, including the grievance mechanism and riparian buffer zone management. These policies were covered as part of an induction course designed to orient new workers upon their entry to the estate. The training emphasizes the importance of environmental conservation, workers' rights, and reporting channels for any grievances, ensuring workers are well-informed and aligned with company standards from the outset. ***As a result, the previous NCR was satisfactory closed.***
	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	RSPO (SCCS) training was provided to all personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS) at the Sg Jernih POM on 12/5/24 trained by Mill Engineer and attend by PIC such as sampling operator, effluent operator, lab operator, AP, weighbridge operator, assistant engineer, and CPO & PK transporters.

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	Sg Jernih POM received only certified FFB from Sg Jernih Estate, LTT Terengganu Estate, and Bebar Estate and Certified diversion FFB from others. Thus, Sg jernih POM has qualified for the Identity Preserved supply chain system and module. During the P&C assessment, the audit team verified the volumes and sources of certified FFB entering the mill, the implementation of processing controls and volume sales of RSPO certified products. Refer to Table 3 of this report for relevant production data.
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	Not Applicable since Sg Jernih POM is IP Mill.
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 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.	YES	Projection data was available as per below and was reported in the Table 4 of this report for relevant production data.
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	**Member Name** Member Name: BOUSTEAD Rimba Nilai Sdn Bhd - Sungai Jernih Business unit PalmTrace Account ID: RSPO_AC1000000347 Website: https://bousteadplantations.com.my/ Holding Name: Boustead Estates Agency Sdn. Bhd GPS Coordinates (Latitude, Longitude): 3.337, 103.099972 **License Information** Commodity: Palm Oil PalmTrace Member ID: RSPO_PO1000000338

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
			RSPO Membership Number: 1-0012-04-000-00 Type of Business: Oil mill License Status: Active (12-12-2023 - 11-09-2024) Supply Chain Model: Identity Preserved
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 Supply Chain and traceability Procedure, SOP no: SSD/01/SCT-01 was issued on 25/01/2022, effective date: 09/09/2022. The procedure was sighted and found all elements of the RSPO Supply Chain standard. The revised procedure has addressed that for palm products dispatch i.e CPO and PK, need to perform quality test on individual consignment. Sighted CPO and PK production record, weighbridge report, dispatch record and training record was up to date and well maintained. Sighted last training RSPO (SCCS) training was provided to all personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS) at the Sg Jernih POM on 12/5/24 trained by Mill Engineer and attend by PIC such as sampling operator, effluent operator, lab operator, AP, weighbridge operator, assistant engineer, and CPO & PK transporters. The intention on this training was to create awareness on understanding on supply chain requirement. The Mill Manager has overall responsibility and authority over the implementation of the supply chain requirements in the Sg Jernih POM. Sighted latest date of letter appointment by Head of sustainability & safety. Sg Jernih POM has implemented traceability procedures for receiving and processing certified and non-certified FFBs. Sg Jernih POM has received certified FFB from owned plantations and Certified diversion FFB from others CU. Sighted CPO and PK production record, weighbridge report, contract agreement, dispatch record and training record was up todate and well maintained.
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	YES	As described below para The Supply Chain and traceability Procedure and Internal Audit Procedure, 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 covered mass balance module requirements. RSPO supply chain internal audit was conducted on 20/5/24. Audit Attendance sheet, audit plan, and audit notes

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	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.		were sighted by auditor. Management review meeting dated 24/5/24 (combine RSPO SC and RSPO MYNI 2019, MSPO and MSPO SCCS). Among the agenda were discussed such as: • Minutes /action of previous meeting • RSPO SCCS status • Policy, manual and procedure status **Review input** • Results of internal audit • Preventive & corrective action status • Customer feedback • Follow up action from previous management review • Changes affecting policy • Process performance & product conformity **Review output** • Improvement of effectiveness of the management system and its process • Resources needs • Any other business (A.O.B)
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. *AUDITORS' GUIDE:* • *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	The Weighbridge Clerk checked and verified the consignment notes issued by the supplying estates for the in-coming RSPO and non-RSPO FFBs. SJPOM still kept copies of the FFB Consignment Notes or FFB Delivery Notes issued by the certified 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. Some of the samples such as weighbridge ticket no, date, vehicle #, weight, field #, DO# and unique rspo id number. There was no overproduction of certified tonnage. Verified Actual FFB received and CPO & PK dispatch by Sungai Jernih POM for period from Aug 2023- July 2024 as per below: **PO** **PK**

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
			Last year's certified volume (MT) 31636.04 4814.18 **Last year's actual certified sold (MT)** 15466.70 2522.16
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 A unique identification number	YES	Documented procedures related to sales and goods out were sighted and found adequate. Based on verification during the audit, SJPOM has deliver certified materials to end buyer such as (PGEO Oil Mill Sdn Bhd, Intercontinental Specialty Fats Sdn Bhd, Cargill Palm Products Sdn Bhd,) – for CPO and (PGEO Oil Mill Sdn Bhd, Sime Darby Oils Carey Island KCP Sdn Bhd)- for PK. Therefore, during the audit, the following of certified CPO & PK sales which comply to standard requirement.
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.	YES	SJPOM outsource transportation of certified product (CPO & CPK) to end buyer. The appointed transporter is being bound by signed agreement. There is contract document between SJPOM 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 on date 12/5/24. 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 between the transporters has been made with an addendum transport agreement made on accordingly. It addresses for child and young person shall not employed and 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 had included the

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	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.		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 agreement.
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 June 2024. 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 were 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	SJPOM was found to have maintained accurate, complete, up-to-date and accessible records and reports pertaining to their traceability/ supply chain system implementation. Retention times for all records were maintained for 3 years as per procedure The Supply Chain and traceability Procedure, SOP no: SSD/01/SCT-01.
	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	
	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	SJPOM found to have record and balance all details of RSPO certified FFB, CPO & PK on real time basis.
	For Mass Balance Module, the mill: a. Shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis. b. All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO. c. The mill can only deliver Mass Balance sales from a positive	YES	Not applicable since POM used IP model.

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock).		
3.8.13	Extraction rate The oil extraction rate (OER) and the kernel extraction rate (KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.	YES	Sg Jernih POM process all the received certified crop & their processing output will be based on their actual Oil Extraction Rate (OER) as well as Kernel Extraction Rate (KER). These figures were monitored on daily & monthly basis by the mill using the prepared template (e.g. Monthly Production Report – Physical Movement) to ensure their accuracy as well as monitoring of their ongoing performance.
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.	YES	
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 SJPOM (e.g. of input Projected & Actual FFB Processed template, Mass Balancing Records for Oil Mills (continuous accounting system), daily production summary report, monthly production summary report etc.) Based on SJPOM Palm Trace inventory system, they have sales certified materials to end buyer for CPO and for PK.
3.8.16	Registration of Transactions i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date. ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform	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 SJPOM (e.g., of input Projected & Actual FFB Processed template, Mass Balancing Records for Oil Mills (continuous), daily production summary report, monthly production summary report etc.) SJPOM has view access of their Palm Trace system, their Member ID: RSPO_PO1000000338 Summary of transaction had been generated and found acceptable.

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
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.	YES	Relevant information on product claim (including applicable Supply Chain model and certificate number) being correctly indicated in the relevant outgoing paperwork. SJPOM does 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
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 had established a Human Rights Policy dated 2 December 2019. This Policy respects not just human rights, but also states that the Company would not be complicit in human rights infringement and prohibits retaliation against Human Rights Defenders. This Policy is documented and displayed on the main notice boards and disseminated to workers during muster briefings. The training was conducted at Sg Jernih Mill on 12/7/24. Additionally, based on the minutes of external stakeholder meetings held on 25/6/24 (Sg Jernih estate/POM), the Policy was also briefed to the external stakeholders. While for estates, this Policy was also documented and displayed at the main notice boards and disseminated to workers during muster briefings. The training was conducted at all the estates and mill and the Policy was also briefed to the external stakeholders. Interviews with workers, FFB suppliers, contractors, suppliers and local communities during the Audit also confirmed their understanding of this Human Rights Policy.
	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 of any use of violence or the instigation of violence within Sg Jernih CU. This was further verified during interviews held with the workers and external stakeholders such as contractors, suppliers, local communities and Orang Asli villagers.
4.2 There is a mutually agreed and documented system for dealing with	4.2.1 (C) The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner,	YES	Boustead has its 'Policy and Procedure - Grievance Procedure' for implementation. Nevertheless, each Estate and Mill within the Sg Jernih Certification Unit has its own complaints and grievance procedure known as *Prosedur Aduan ke Pihak Atasan* signed by each Estate Manager. This procedure is disclosed during internal and external stakeholder meetings held at each unit and displayed on the main notice boards. The procedure is applicable to all workers for all types of

Clause	Indicators	Comply Yes/No	Findings
complaints and grievances, which is implemented and accepted by all affected parties.	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.		complaints and grievances including sexual harassment. Based on the procedure, evidence is available that the system allows for effective and timely resolution of grievances. The procedure also assures that all complainants and Human Rights Defenders, whistleblowers and spokespersons would not be intimidated or face any risk of reprisals. The training on Grievance procedure was conducted in 2024 for the mill and estates. The external stakeholder is also conducted in 2024. .
	4.2.2 Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.	YES	The procedure is displayed at all main notice boards and explained during muster briefings to workers and to external stakeholders during external stakeholder meetings. For illiterate parties, the procedure was explained verbally and if necessary, with the help of a translator. Interviews conducted with workers confirmed their understanding of the complaints and grievance procedure.
	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	Complainants are kept aware of the status of action taken following each complaint. Sampled at Sg Jernih POM, complaint lodged by a worker on 20/07/2023, the worker was informed and the issue was resolved on the same day and acknowledged by the complainant on the action taken. For estate, review of housing damage complaints received by the estates from workers show that actions are taken to resolve any complaints raised within one to two weeks of receipt of the complaints. This was further verified from interviews with workers. No complaints from external stakeholders have been identified.
	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	It was verified during the audit that the conflict resolution mechanism for Boustead Plantations Berhad does contain options for aggrieved parties to access independent legal and technical advice. It also provides for the option for aggrieved parties to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.
4.3 The unit of certification contributes to local	4.3.1 Contributions to community development that are based on the results of consultation with local communities are demonstrated.	YES	The contribution to community development for all units within Sg Jernih CU is the employment of prisoners on parole in preparation for their assimilation into the community upon prison release. These prisoners on parole receive the same benefits and wages as others doing the same work. Additionally, the CU also employ and offer job opportunities for local communities including the

Clause	Indicators	Comply Yes/No	Findings
sustainable development as agreed by local communities.			indigenous communities (Orang Asli) from the nearby settlements.
4.4 Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.	4.4.1 (C) Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior and Informed Consent (FPIC) process. Documents related to the history of land tenure and/or the actual legal or customary use of the land are available.	YES	It has been verified that Boustead Sungai Jernih bought the land of Sungai Jernih and Bebar estate from LKPP as Country Lease *(Pajakan Negeri).* It was previously owned by Pahang State Government, and it was given to LKPP as one of Government Link Companies. Boustead has bought the land from LKPP. Interviews with Orang Asli confirmed that they do not have any issue on that. The land titles were for planting either oil palm or agricultural crops for economic value. For LTT Terengganu, the Land was owned by Terengganu Government and bought by *Persatuan Bekas Perajurit Malaysia (PERWIRA*. After that PERWIRA changed their name to *Tabung Angkatan Tentera Terengganu* and then merged with Boustead in 1991 and the Estate has been managed by Boustead until now. Interviews with Villagers and Felda confirmed that there is no issue regarding Land title at LTT Terengganu Estate. It has been confirmed that Boustead has the right to use the land which is legitimately owned by their company. Evidence of legal ownership of the land including the history of land tenure was verified during this audit. Each estate was provided with legal use of the land through a Country Lease signed by the Director of Lands and Surveys of Pahang and Terengganu following the payment of premium. This document was made available by all individual estates. During 2023 ASA1 Audit, Sungai Jernih CU has been changed their Certified Area from 6847 ha to 6880.503 ha to follow the actual land title as per stated in the Grant.
	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 Sungai Jernih CU from 1990-1994. The audit team had confirmed that there were no land issues related to previous owners. The audit team has also interviewed villager representatives and from the interviews, it can be concluded that there was no evidence of any land dispute at Sungai Jernih 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	YES	

Clause	Indicators	Comply Yes/No	Findings
	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.	YES	
	4.4.2c Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by affected communities, including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land.	YES	
	4.4.3 (C) Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighboring communities where applicable, and relevant authorities).	YES	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Sungai Jernih CU since 1990-1994. All the related documentation regarding the land acquisition was kept in Boustead HQ Office and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estates. Hence, there was no map showing the legal, customary, or user right of other users since 1990-1994.
	4.4.4 All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements.	YES	This requirement in this indicator does not apply to Sungai Jernih CU
	4.4.5 (C) Evidence is available to show that communities are represented through institutions or	YES	This requirement in this indicator does not apply to Sungai Jernih CU

Clause	Indicators	Comply Yes/No	Findings
	representatives of their own choosing, including by legal counsel if they so choose.		
	4.4.6 There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.	YES	This requirement in this indicator does not apply to Sungai Jernih CU
4.5 No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions.	4.5.1 (C) Documents showing identification and assessment of demonstrable legal, customary and user rights are available.	YES	Based on Social Impact Assessment (SIA) Report for Sungai Jernih CU and land title, there was no new plantings are established on local peoples' land. It has been verified that the land is legitimately owned by Sungai Jernih CU since 1990-1994. The audit team had confirmed that there was no land issues related to previous owners. The audit team has also interviewed relevant stakeholders such as village representatives. From the interviews, it can be concluded that there was no evidence of any land dispute at Sungai Jernih CU.
	4.5.2 (C) FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative institutions, with all the relevant information and documents made available, with option of resourced access to independent advice through a documented, long-term and two-way process of consultation and	YES	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Boustead Sungai Jernih since 1990-1994. All the related documentation regarding the land acquisition was kept in Boustead HQ Office, Kuala Lumpur and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate. The audit team has also interviewed relevant stakeholders such as village representatives. From the interviews, it can be concluded that there was no evidence of any land dispute at Sungai Jernih CU.
	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,	YES	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Boustead Sungai Jernih since 1990-1994. All the related documentation regarding the land acquisition was kept in Boustead HQ Office, Kuala Lumpur and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate. The audit team has also interviewed relevant stakeholders such as village representatives. From the interviews, it can be concluded that there was no evidence of any land dispute at Sungai Jernih CU.

Clause	Indicators	Comply Yes/No	Findings
	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.		
	4.5.4 To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of the land allocation process.	YES	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Boustead Sungai Jernih since 1990-1994. All the related documentation regarding the land acquisition was kept in Boustead HQ Office, Kuala Lumpur and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate. The audit team has also interviewed relevant stakeholders such as village representatives. From the interviews, it can be concluded that there was no evidence of any land dispute at Sungai Jernih CU.
	4.5.5 Evidence is available that the affected communities and rights holders have had the option to access to information and advice that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands.	YES	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Boustead Sungai Jernih since 1990-1994. All the related documentation regarding the land acquisition was kept in Boustead HQ Office, Kuala Lumpur and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate. The audit team has also interviewed relevant stakeholders such as village representatives. From the interviews, it can be concluded that there was no evidence of any land dispute at Sungai Jernih CU.
	4.5.6 Evidence is available that the communities (or their representatives) gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator.	YES	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Boustead Sungai Jernih since 1990-1994. All the related documentation regarding the land acquisition was kept in Boustead HQ Office, Kuala Lumpur and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate. The audit team has also interviewed relevant stakeholders such as village representatives. From the interviews, it can be concluded that there was no evidence of any land dispute at Sungai Jernih CU.
	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	YES	No new lands were acquired for plantation and mills after 15/11/2018 at Boustead Sungai Jernih CU as verified during this Audit. The current area including mill and estates was as per stated in the land title

Clause	Indicators	Comply Yes/No	Findings
	consent under the right of eminent domain of the federal and state land acquisition legislations.		
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 procedure for identifying legal, customary or user rights, and compensation process is incorporated in the Prosedur Penentuan Hak Pemilikan Tanah / Procedure in resolving land conflict'. The CU have also developed a SOP - Fair Compensation in order to handle any issues related to compensation. In accordance with the 'Prosedur Penentuan Hak Pemilikan Tanah' and SOP - 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 which was sighted stipulates the involvement of the respective estate management, Land Office, NGOs and the affected parties in the negotiation procedures.
	4.6.2 (C) A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.	YES	In accordance with the '*'Prosedur Penentuan Hak Pemilikan Tanah'* and SOP - Fair Compensation, the procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established. Nevertheless, there was no issue/case related to compensation (this indicator) as verified by audit team during consultation with staff and workers at mill and visited estates. There was also no compensation issue with local communities and Indigenous people.
	4.6.3 Evidence is available that equal opportunities are provided to both men and women to hold land titles for scheme small holdings.	YES	There were no small scheme holdings at Sungai Jernih CU. The Fresh Fruit Bunches are supplied from Boustead owned estates which are certified to RSPO.
	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	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 '*Prosedur Penentuan Hak Pemilikan Tanah'* and SOP - Fair Compensation. In accordance with the *'Prosedur Penentuan Hak Pemilikan Tanah'* and SOP - 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.

Clause	Indicators	Comply Yes/No	Findings
user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements.	4.7.2 (C) A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is in place and documented and made available to affected parties.	YES	There was no issue regarding compensation (monetary or otherwise) with villagers, local community and neighboring estate. The audit team has also interviewed relevant stakeholders such as the village representatives. From the interviews, it can be concluded that there was no evidence of any land dispute at Sungai Jernih CU.
	4.7.3 Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.	YES	It has been verified that the land is legitimately owned by Boustead Sungai Jernih since 1990-1994. All the related documentation regarding the land acquisition was kept in Boustead HQ Office, Kuala Lumpur and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate. The audit team has also interviewed relevant stakeholders such as the villager representatives. From the interviews, it can be concluded that there was no evidence of any land dispute at Sungai Jernih CU.
4.8 The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that they have legal, customary, or user rights.	4.8.1 Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC.	YES	It has been verified that the land is legitimately owned by Boustead Sungai Jernih since 1990-1994. All the related documentation regarding the land acquisition was kept in Boustead HQ Office, Kuala Lumpur and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estate. The audit team has also interviewed relevant stakeholders such as the villager representatives. From the interviews, it can be concluded that there was no evidence of any land dispute at Sungai Jernih CU.
	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 Sg Jernih certification unit. The audit team has also interviewed relevant stakeholders such as the villager representatives. From the interviews, it can be concluded that there was no evidence of any land dispute at Sungai Jernih CU.

Clause	Indicators	Comply Yes/No	Findings
	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 villager representatives. From the interviews, it can be concluded that there was no evidence of any land dispute at Sungai Jernih CU.
	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. It has been further confirmed through villager representatives. From the interviews, it can be concluded that there was no evidence of any land dispute at Sungai Jernih CU.

Principle 5: Support smallholder inclusion

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

Clause	Indicators	Comply Yes/No	Findings
5.1 The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.	5.1.1 Current and previous period prices paid for FFB are publicly available and accessible by smallholders.	YES	For Sungai Jernih POM, being an Identity Preserved Mill, Sungai Jernih Palm Oil Mill does not purchase FFB from smallholders, and no smallholders are in Sungai Jernih supply base. Therefore, this indicator is not applicable.
	5.1.2 (C) Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.	YES	For Sungai Jernih POM, being an Identity Preserved Mill, Sungai Jernih Palm Oil Mill does not purchase FFB from smallholders, and no smallholders are in Sungai Jernih supply base. Therefore, this indicator is not applicable.
	5.1.3 (C) Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.	YES	For Sungai Jernih POM, being an Identity Preserved Mill, Sungai Jernih Palm Oil Mill does not purchase FFB from smallholders, and no smallholders are in Sungai Jernih supply base. Therefore, this indicator is not applicable.
	5.1.4 (C) Evidence is available that all	YES	There is no Evidence is available that all parties, including women and independent representative organizations assisting smallholders where requested, are involved in

Clause	Indicators	Comply Yes/No	Findings
	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.		decision-making processes and understand the contracts. These include those involving finance, loans/credits, and repayments through FFB price reductions for replanting and other support mechanisms due to Fresh Fruit Bunches were supplied from Boustead Plantations Berhad owned estates, which is Sungai Jernih Estate. Bebar Estate and LTT Terengganu Estate. So far, there have been no third-party FFBs sent to the mill.
	5.1.5 Contracts are fair, legal and transparent and have an agreed timeframe.	YES	Fresh Fruit Bunches were supplied from Boustead Plantation Berhad owned estates, which is Sungai Jernih Estate. Bebar Estate and LTT Terengganu Estate. So far, there have been no third-party FFBs sent to the mill. Thus, no contract involves a smallholder.
	5.1.6 (C) Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.	YES	Interviews conducted with contractors and suppliers,Grass Cutting, Mill Canteen, CPO and PK Transporter, CPO and PK Transporter, Painting Workers Quarters, Hire Machineries, JCB, Excavator, FFB Transporter, FFB Transporter, Harvesting. The representatives had confirmed their understanding of their rights and obligations under the contract. Both contractors confirmed the fairness of the terms of their contract, and payments are usually received within 7 to 10 days of invoice issuance.
	5.1.7 Weighing equipment is verified by an independent third party on a regular basis (this can be government).	YES	Weighing Equipment in SJPOM has been calibrated in yearly basis using Metrology Corporation Malaysia Sdn Bhd. on 14 February 2024 and the inspection valid until 13 February 2025.The certificate of calibration for the weigh bridge in 2024 was available and sighted by the Audit team. At LTT Terengganu last Weighbridge calibration was on 11/6/24 valid until 10/6/25. At Bebar Estate Weighbridge Calibration was on 2/2/24 valid until 1/2/25
	5.1.8 The unit of certification supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material.	YES	Boustead Plantations supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material. However, in Sungai Jernih CU, Fresh Fruit Bunches are supplied from Boustead owned estates (Sungai Jernih, LTT Terengganu and Bebar Estate) which are RSPO - certified. There is no third-party FFB sent to the mill. Noted that Sungai Jernih CU has invited nearby smallholders to promote on RSPO certification. But some smallholders are willing to go for MSPO only.
	5.1.9 (C) The unit of certification has a grievance mechanism for smallholders and all grievances raised are dealt with in	YES	A grievance mechanism which respects anonymity and protects complainants is in place at the Sungai Jernih CU as per the Procedure for External Communication, SOP *Carta Aliran Pengendalian Isu Sosial and Boustead Policy and Procedure – Grievance Procedure*. To date there is no complaint/grievance from stakeholders.

Clause	Indicators	Comply Yes/No	Findings
	a timely manner.		
5.2 The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains.	5.2.1 The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in RSPO certification.	YES	For Sungai Jernih POM, being an Identity Preserved Mill, Sungai Jernih Palm Oil Mill does not purchase FFB from smallholders, and no smallholders are in Sungai Jernih supply base. However, CU has conduct annually programme to supports Smallholders with certification, and sustainability practices such as good agriculture practices, environmental management, safety, etc. Sighted that latest Stakeholder meeting to consults with interested smallholders including women or other partners in their supply base to assess their needs for support to improve their livelihoods and to promote on RSPO certification. Latest external stakeholder meeting conducted on 25/6/24 (Sg Jernih estate/POM), 27 May 2024 for LTTT Estate, 28/6/24 for Bebar Estate
	5.2.2 The unit of certification develops and implements smallholder support program to improve smallholder livelihood and build their capacity to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder).	YES	For Sungai Jernih POM, being an Identity Preserved Mill, Sungai Jernih Palm Oil Mill does not purchase FFB from smallholders, and no smallholders are in Sungai Jernih supply base. However, CU has conduct annually programme to supports Smallholders with certification, and sustainability practices such as good agriculture practices, environmental management, safety, etc. Sighted that latest Stakeholder meeting to consults with interested smallholders including women or other partners in their supply base to assess their needs for support to improve their livelihoods and to promote on RSPO certification.
	5.2.3 Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production.	YES	For Sungai Jernih POM, being an Identity Preserved Mill, Sungai Jernih Palm Oil Mill does not purchase FFB from smallholders, and no smallholders are in Sungai Jernih supply base. Therefore, this indicator is not applicable.
	5.2.4 (C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.	YES	For Sungai Jernih POM, being an Identity Preserved Mill, Sungai Jernih Palm Oil Mill does not purchase FFB from smallholders, and no smallholders are in Sungai Jernih supply base. There was no specific training on pesticide handling, but the CU has conduct annually programme to supports Smallholders with certification, and sustainability practices such as good agriculture practices, environmental management, safety, etc. Sighted that latest Stakeholder meeting to consults with interested smallholders including women or other partners in their supply base to assess their needs for support to improve

Clause	Indicators	Comply Yes/No	Findings
			their livelihoods and to promote on RSPO certification.
	5.2.5 The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.	YES	For Sungai Jernih POM, being an Identity Preserved Mill, Sungai Jernih Palm Oil Mill does not purchase FFB from smallholders, and no smallholders are in Sungai Jernih supply base. Therefore, this indicator is not applicable.

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 have 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 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. Based on interviews conducted with the local and foreign workers from Indonesia and Bangladesh, evidence was available that all workers are accorded equal opportunities. From interviews with worker representatives, they confirmed that they also did not experience any discrimination. It is also being explained during the induction course for the newly arrived workers.
	6.1.2 (C) Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against including charging of recruitment fees for migrant workers.	YES	Based on documentation review which included employment contracts, workers' pay slips, interviews with sampled local workers at the Estates and POM, there was no evidence of any forms of discrimination in any of the Estates and POM. Employment contracts and payslips revealed that local workers receive the same rate of pay, housing allocation and are able to enjoy the same benefits such as medical coverage, use of amenities, etc. No foreign workers were employed by the POM i.e. 100% local. While for Estates, based on documentation review which included employment contracts, workers' pay slips, interviews with workers and field observations, there was no evidence of any forms of discrimination in any of the operating units within Sg Jernih BU. Employment contracts and payslips revealed that foreign and local workers receive the same rate of pay for equal work, similar housing allocation and are able to enjoy the same benefits such as

Clause	Indicators	Comply Yes/No	Findings
			medical coverage, use of amenities, etc. Foreign workers interviewed also confirmed that there was no payment of any recruitment fees.
	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 Human Resources & Administration Workforce Management Unit Procedure: ▪ Recruitment and Employment of Local Worker ▪ Quota Application (Peninsular Region) ▪ Job Order (Peninsular Region) ▪ Work Permit Renewal (Peninsular Region) Check-Out Memo (Peninsular Region) The recruitment process was clearly stated in the procedure where the recruitment was based age, medical fitness and etc. There is no any discrimination based on religion, gender, nationality etc. during their recruitment. The recruitment process is based on skills, capabilities, medical fitness necessary and etc. Meanwhile, for promotion processes are available for the local & foreign workers in the Limits of Authorities (LOA) under Employee Matters -Promotion. BPB has been implemented Group Sustainability Policy Statement signed by Chief Executive Officer on 12/07/2021, where the management is committed to contributing to a better society including respecting, upholding & no-exploitation of fundamental human rights, providing safe and healthy workplaces and protecting workers' welfare and engaging and empowering communities.
	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	From interviews with female workers, local female employees do not undergo any pregnancy testing before or during employment. Only female foreign workers are required to undergo pregnancy testing prior to employment and periodically as part of the Foreign Workers Medical Examination (FOMEMA) which is the local legal requirement for hiring of foreign workers. For local women who are pregnant, they are required to report this to the management and where they are identified to be working in a high-risk area such as in handling of chemicals, they will be temporarily transferred to other work. No female worker in the field at LTT.
	6.1.5 (C) A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.	YES	Bebar Estate and LTTT Estate under the Sungai Jernih BU has established its own gender committee while Sungai Jernih mill and Estate have a combined gender committee. Sighted during the audit were organization charts of each gender committee comprising primarily of female employees and have been set up to identify and address issues of concern such as sexual harassment, violence, abuse and reproductive rights. Details of gender committee members and meeting minutes of the respective committees as well as photos and signed attendance lists were as follows: ▪ LTTT Estate gender committee included reminder of the company's gender committee policy, reproductive rights policy and grievance mechanism, elderly health Maintenance

Clause	Indicators	Comply Yes/No	Findings
			and sexual harassment. Awareness on the New Mother's Assessment procedure was also discussed. ▪ Bebar Estate gender committee (named PEWITA) included reminder of the company's gender committee policy, reproductive rights policy and grievance mechanism, sexual harassment, awareness on the New Mother's Assessment procedure and proposal for renovations to improve childcare facilities at Bebar Estate. ▪ Sungai Jernih Estate and palm oil mill gender committee (named PEWANIS) included reminder of the company's gender committee policy, reproductive rights policy and grievance mechanism, awareness on the New Mother's Assessment procedure, sexual harassment, election process for new gender committee members and discussion on upcoming community activities There were no grievances or report regarding sexual harassment or domestic violence at all sites, as confirmed from meeting minutes of gender committee meetings and interviews of gender committee representatives.
	6.1.6 There is evidence of equal pay for the same work scope.	YES	BPB have implemented Group Sustainability Policy Statement signed by Chief Executive Officer on 12/07/2021. The policy was guided by the commitments spelt out 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 sample employment contracts and payslips of all job scopes. Evidence is available that sampled workers receive equal pay for equal work.
6.2 Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW).	6.2.1 (C) Applicable labour laws, union and/or other collective agreements and documentation of pay and conditions are available to the workers in national languages (English or Bahasa Malaysia) and explained to them in language they understand. .	YES	For the Sg. Jernih CU documentation of pay is in the form of monthly pay slips. Conditions of pay are included in the workers' respective employment contracts. Labour laws, union and/or other collective agreements detailing payments and other conditions, were made available in the languages understood by the workers and explained to them by a management during induction. For mill and the Estates appointed workers, each pay slip documents the name of employee, month of pay, income (basic, overtime, reimbursement, allowances), deductions (statutory such as EPF, SOCSO, EIS, electricity), net salary, annual leave and medical leave taken, etc. Samples of payslips for sampled worker were sighted and verified that workers are being paid in accordance with the requirements stipulated under the Minimum Wages Order 2022. All Estate workers have received copies of employment contracts in their own language, i.e. Malay language for local and Indonesian workers and Bengali for Bangladesh workers, as

Clause	Indicators	Comply Yes/No	Findings
			confirmed from review of at sampled worker employments contracts from each Estate for both local and foreign workers and through interviews with all sampled workers. Wages and benefits allocated in employment contracts are consistent with monthly updates received from the Malayan Agricultural Producers Association (MAPA)/ National Union of Plantation Workers (NUPW) and wages for daily rate workers are at or above the local minimum wages of RM57.70/ day. Sampled workers interviewed confirmed that pay and conditions were explained to them in their own language upon hiring and they understand the content of their employment contracts.
	6.2.2 (C) Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed. This includes a form of record for work done by family members.	YES	Details of payments and conditions of employment are stated and documented in the employment contracts given to all workers. The contract contains terms related to duration, hours of work, overtime, annual/medical leave, public holiday, mutual termination, salary deductions, maternity entitlement, etc. The terms are in compliance with the Employment Act 1955, Minimum Wages Order 2022, SOCSO Act 1969, EPF Act 1991, EIS Act 2017, and the MAPA/NUPW agreement. Payroll documents, namely the payslip, 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 payslips 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, mill daily attendance report ▪ Employee Master List ▪ The working hours as per MAPA/NUPW Agreement were, working hours at 45 hours per week. For overtime, it has been mutually agreed upon between the management and workers and met the legal requirements. Overtime will be offered when there is additional job and no discrimination observed.
	6.2.3 (C) There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements.	YES	The Sg. Jernih CU has complied with legal requirements and Collective Agreement under MAPA/NUPW Agreement on MAPA/NUPW Palm Oil Mill Employees Agreement 2019. The agreement shall be deemed to have come into force with effect from 1st January 2019 and shall remain in force for a continuous period of three (3) years. On regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements. The working hours as per MAPA/NUPW Agreement were, working hours at 45 hours per week. For overtime, it has been mutually agreed upon between the management and workers and met the legal requirements. Overtime will be offered when there is additional job and no

Clause	Indicators	Comply Yes/No	Findings
			discrimination observed. Verification of labour documents for workers of contractors at Sg Jernih BU, it was found that workers under the contractors were entitled and paid for work on designated rest day in a week, overtime pay, paid annual leave, paid sick leave or paid medical expenses. Estate Medical Assistant interviewed during the audit also confirmed that workers with medical certificates are given a paid medical leave, and female workers are given 3 months 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 reasonable time (5 years) is allowed to upgrade the infrastructure.	YES	All operating units within Sg Jernih BU provide housing to all its workers for free. This includes all workers by third party contractors, Each house has 3 rooms and based on interviews with workers, maximum occupation during the audit was 4 occupants per house. All houses have its own sanitation facilities, electricity and water supplies. Other welfare amenities available at the workers' housing include playing fields, futsal court, creche, grocery shops and *surau*, water dispenser, etc. Based on field observations during the audit and interviews conducted with the workers, the houses and basic amenities were being provided in a satisfactory manner and the houses are in a relatively good state of maintenance. Estate clinics are also available and workers as well as contractors' workers are able to seek medical treatment there free of charge. The clinics are visited by the Visiting Medical Officer once a fortnight. During these fortnightly visits, the VMO would also review cases at the clinic, and follow the Health Assistants for line site inspections. All the above as per the requirements of the Employees' Minimum Standard of Housing, Accommodations and Amenities Act 1990. The CU has implemented improvements to housing. It was observed that housing has been repainted, mosquito netting has been installed at most houses with some still in progress, monsoon drains were upgraded to concrete design and the drains were cleared regularly to ensure no blockage.
	6.2.5 The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.	YES	All operating units within Sg Jernih CU were able to demonstrate that efforts have been made to improve workers' access to adequate, sufficient and affordable food by allowing canteen sundry shops to operate near the workers' housing or near the Mill. There was also evidence of prices monitoring being given to ensure prices of items sold are not reasonable and not exorbitant.
	6.2.6 A "DLW" is paid to all workers, including those on piece rate/quotas, for whom the calculation is based on achievable quotas during regular work	YES	All operating units within Sg Jernih BU have calculated the prevailing wages and in-kind benefits for their workers. The calculation included costs of housing, electricity, water, transport to work, sports and recreation facilities, education, childcare and healthcare. The breakdown of the prevailing wages calculation shows the wage for local and foreign worker is

Clause	Indicators	Comply Yes/No	Findings
	hours. PROCEDURAL NOTE: A written policy with specific implementation plan, committing to payment of a "decent living wage" is in place. The implementation plan with specific targets, and a phased implementation process will be in place, including the following: • An assessment is conducted to determine prevailing wages and in-kind benefits already being provided to workers. • There is annual progress on the implementation of living wages • Where a minimum wage, based on equivalent basket of goods, is stipulated in Collective Bargaining Agreements (CBAs), this should be used as the foundation for the gradual implementation of the living wage payment. • The unit of certification may choose to implement the "living wage" payment in a specific section as a pilot project; the pilot will then be evaluated and adapted before an eventual scale-up of the living wage implementation Until such time where the Malaysian version of "decent living wage" has been endorsed by RSPO and implemented by the unit of certification, the Malaysian minimum wage has to be paid.		the same. The auditor had verified the calculation and though the calculation was in line with RSPO Guidance on Calculation of Prevailing Wages. The minimum amount that the workers receive is RM1,500 per month.
	6.2.7 Permanent, full-time employment is used for all core work performed by the unit of certification. Casual, temporary	YES	All the Estates and mill employ full-time employees, and based on records reviewed and interviews conducted, there are no casual, temporary and day labour employed within all the certification units.

Clause	Indicators	Comply Yes/No	Findings
	and day labour is limited to jobs that are temporary or seasonal.		
6.3 The unit of certification respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel.	6.3.1 (C) A published statement recognising freedom of association and right to collective bargaining in national languages (English and/or Bahasa Malaysia) is available and is explained to all workers, in language that they understand, and is demonstrably implemented.	YES	The statement recognizing freedom of association and the right to collective bargaining is available in a policy entitled as BPB Sustainability Policy dated 12 July 2021. It is written in both English and Malay language, and explained to the workers in languages they understood during Policy trainings held as follows: Sg Jernih Mill and Sg Jernih Estate: 12 July 2024 Bebar Estate: 25 April 2024 LTTT Estate: 20 May 2024 Interviews conducted with the workers confirmed their understanding. Some workers are members of the National Union of Plantation Workers (NUPW) while some staff are members of the All-Malayan Estates Staff Union (AMESU) on a voluntary basis.
	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	All meeting minutes held between the management team and workers' representatives of each operating unit within the Sg Jernih BU were documented and reviewed during the audit. The workers' representatives were appointed based upon the collective consent of the workers they represent. This was confirmed by the workers during audit interviews. Minute meetings for meeting between management Sungai Jernih mill and Estate and NUPW and AMESU members of the mill and Sungai Jernih Estate were done on 26 April 2024. The meeting was held between mill management and NUPW representatives.
	6.3.3 Management does not interfere with the formation or operation of registered unions/ labour organisations or associations, or other freely elected representatives for all workers including migrant and contract workers.	YES	Based on minutes of meetings, correspondences between Boustead Plantations Berhad and NUPW Pahang Branch, and interviews held with Union representatives, evidence was available that management does not interfere with the formation or operation of workers' union and representatives.
	.		
6.4 Children are not employed or exploited.	6.4.1 A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements.	YES	The company has BPB Sustainability Policy dated 12 July 2021 which states the company's commitment to eliminate the use of child labour, practice no child exploitation and comply with the Children and Young Person Employment (Amendment) Act 2019. The policy is communicated to all employees in policy briefings and external stakeholders during external stakeholder meetings while agreements with contractors and suppliers include the restriction against child labour. Records of policy briefings conducted to internal and external stakeholder meetings including meeting minutes, attendance lists and photos were sighted as below: ▪ Sg. Jernih Estate and mill: Internal stakeholder meeting held on 2 May 2024 and external stakeholder meeting held on 25 June 2024 ▪ Bebar Estate: Internal stakeholder meeting held on 25 April 2024 and external

Clause	Indicators	Comply Yes/No	Findings
			stakeholder meeting held on 28 June 2024 ▪ LTTT Estate: Internal stakeholder meeting held on 14 February 2024 and external stakeholder meeting held on 25 July 2024
	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	Based on interviews, documentation review and observations in the field, evidence is available that minimum age requirements of 18 years old are met throughout the certification unit. Personnel files contain copies of the workers' NRIC (for Malaysians) and passports (for non-Malaysians). These documents were used to screen the age of the workers when they applied for the job and review of identification documents of sampled workers show no child or young people are employed. Visiting the line site and field also did not reveal any people under 18 years old working.
	6.4.3 (C) Young persons may be employed only for non- hazardous work, with protective restrictions in place for that work.	YES	There was no evidence that any young persons were employed at the certification unit as evidenced from documentation review, field observations and interviews.
	6.4.4 The unit of certification demonstrates communication about its 'no child labour' policy and the negative effects of child labour, and promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live.	YES	The company's sustainability policy includes prohibition of use of child labour communicated to all employees in policy briefings and external stakeholders during external stakeholder meetings while agreements with contractors and suppliers include the restriction against child labour. Records of policy briefings conducted to internal and external stakeholder meetings including meeting minutes, attendance lists and photos were sighted as below: ▪ Sg. Jernih Estate and mill: Internal stakeholder meeting held on 2 May 2024 and external stakeholder meeting held on 25 June 2024 ▪ Bebar Estate: Internal stakeholder meeting held on 25 April 2024 and external stakeholder meeting held on 28 June 2024 ▪ LTTT Estate: Internal stakeholder meeting held on 14 February 2024 and external stakeholder meeting held on 25 July 2024
6.5 There is no harassment or abuse in the workplace, and	6.5.1 (C) A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all levels of the workforce.	YES	The company has established ''Policy and Procedures – Managing Sexual Harassment in the Workplace. The policy was communicated to all internal and external stakeholders on an annual basis as confirmed from policy training records and interviews with employees and contract workers. Records of policy briefings conducted to internal and external stakeholder meetings including

Clause	Indicators	Comply Yes/No	Findings
reproductive rights are protected.			meeting minutes, attendance lists and photos were sighted as below: ▪ Sg. Jernih Estate and mill: Internal stakeholder meeting held on 2 May 2024 and external stakeholder meeting held on 25 June 2024 ▪ Bebar Estate: Internal stakeholder meeting held on 25 April 2024 and external stakeholder meeting held on 28 June 2024 ▪ LTTT Estate: Internal stakeholder meeting held on 14 February 2024 and external stakeholder meeting held on 25 July 2024
	6.5.2 (C) A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce. .	YES	The company has BPB Sustainability Policy dated 12 July 2021 which states the company's commitment to respect women's right to family planning, as well as the right to sexual and reproductive health as long as it does not violate the provisions of the law. The Policy is displayed at main notice boards and explained to workers during muster briefings. The policy was communicated to all internal and external stakeholders on an annual basis as confirmed from policy training records and interviews with employees and contract workers. Records of policy briefings conducted to internal and external stakeholder meetings including meeting minutes, attendance lists and photos were sighted as below: ▪ Sg. Jernih Estate and mill: Internal stakeholder meeting held on 2 May 2024 and external stakeholder meeting held on 25 June 2024. ▪ Bebar Estate: Internal stakeholder meeting held on 25 April 2024 and external stakeholder meeting held on 28 June 2024. ▪ LTTT Estate: Internal stakeholder meeting held on 14 February 2024 and external stakeholder meeting held on 25 July 2024.
	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	The company has a process for assessing needs of new mothers as seen from completed new mother consultation and assessment forms. All new mothers underwent medical checks at the respective Estate clinics, and none were identified to be performing hazardous work which may affect the infants.
	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	Grievance procedure doc. no. HR/2022/023/003 states the company's grievance mechanism for internal and external stakeholders which states that 'The company gives full assurance that the complainant will be protected and will not be threatened or disclosure of the complainant's information to the parties involved'. The grievance mechanism is communicated to workers during muster calls and policy briefings as well as during internal and external stakeholder meetings.
6.6 No forms of forced or trafficked labour are used.	6.6.1 (C) All workers have entered into employment voluntarily, and the following are prohibited: • Retention of identity documents or passports (except for administration	YES	From interviews with Estates local and foreign workers, they informed that the company does not retain their identity documents. Foreign workers keep their own passports and are provided with lockers by the company to store their passports and personal belongings. There is no evidence found of contract substitution, involuntary overtime, debt bondage or withholding of wages. Workers who return to their home country for vacation leave are not

Clause	Indicators	Comply Yes/No	Findings
	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		charged any deposit. Foreign workers who are under 2-year contract with the company are permitted to terminate their contract early in case of family issues or other emergencies in their home country without any penalty charged to them. All workers at Bebar Estate and newly hired workers of LTTT (who have joined within the past one year) interviewed, informed that they were not charged any recruitment fees to join the company. For recently hired and future hiring of foreign workers (currently only workers from Indonesia), the company has implemented a process to ensure labour agents do not charge any recruitment fees to workers, as seen from agreement with and Sustainability Pledge by Suppliers signed by the Indonesian labour agent. The agreement states all recruitment costs to be borne by the company, including medical check-up, insurance, passport and endorsement, transportation costs and flight ticket, uniform, and processing fees, while the Sustainability Pledge states the supplier's commitment to recognize the rights of all employees and respect human rights in accordance with the company's Sustainability Policy. All newly hired Indonesian workers also sign a declaration that they did not pay any recruitment fees, which is confirmed during interviews with these workers.
	6.6.2 (C) Where temporary or migrant workers are employed, a specific labour policy and/or procedures are established and implemented.	YES	The company's Sustainability Policy dated 12 July 2021 signed by the Chief Executive Officer states the company's commitment to Respect the Rights of All Employees including to implement responsible recruitment practices by preventing and eliminating any use of forced labour, child labour and human trafficking in accordance with ILO conventions. The policy applies to both local and foreign workers. The company is also in progress developing an SOP on Recruitment and Employment of Migrant Workers including how to ensure no recruitment fees are charged to workers. Although the procedure is not yet formally approved by management, the company is already taking measures to monitor recruitment agents of foreign workers to ensure they do not charge any recruitment fees. It is confirmed from recently hired foreign workers that they were not charged any recruitment fees to join the company.
6.7 The unit of certification ensures that the working environment under its control is safe and without undue risk to health.	6.7.1 (C) The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded.	YES	Estate / Mill Managers were appointed as responsible person(s) for safety and health issues and also chairman for OSH Committee. The Manager subsequently assigned duties of OSH coordinator to the Assistant Manager for the downline implementation of OSH practices in the estates and mill. All identified committee were officially given a letter for such an appointment. There is a structure to differentiate between representatives of employer and representatives of employees. In addition, there is a method to determine the absence of the representative. Moreover, the representatives of employees in a safety and health committee were able to represent the various sections of a place of work. OSH Committee meetings are held once in three months. Review of the minutes of the meeting showed the dates was conducted in a quarterly meeting.

Clause	Indicators	Comply Yes/No	Findings
			OSH Committee meetings confirmed that among the agenda discussed, included the following: ▪ Passing of previous minutes and arising matters. ▪ Concerns of all parties about health, safety and welfare ▪ Accident report (Monthly Data of Mill/Estate Safety Performance) including of investigation report any accident, near-miss accident, dangerous occurrence, occupational poisoning, or occupational disease which has occurred at the place of work ▪ Workplace inspection ▪ Safety report and programme ▪ COVID 19 issues / matters
	6.7.2 Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in national languages (English and/or Bahasa Malaysia) and explained in the language understandable to the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.	YES	The procedures for accidents and emergencies have been established. There is formation of ERP Team & ERP for all the identified incidents. Besides that, the procedures have been summarized in a chart flow form and displayed for information of all employees in the estate. They include emergencies relating to earthquakes, fire, chemical spillage, flood, animal attack/poison, COVID 19 and accident at workplace. During site inspection at estate, it was sighted Emergency Response Plan was available at Chemical Store, Workshop, Office, Workers Housing, etc. During interviews with workers, it was noted that all workers understand regarding ERP. Fire drill training was conducted to all estates to create awareness and ERP to all workers. First aider has also been appointed by the management thru external service provider. Verified certificate for first aiders. Master list of first aid box of all estate and POM which is available at the office was checked and verified. The content of first box which is held by harvesting, manuring and spraying mandore was verified. The content such as bandage, gauze, triangular bandage, cotton wool, plaster, handy plaster, flavin lotion, antiseptic cream, surgical gloves and scissors were well equipped. The stock of first aid box is regularly check and refill when necessary, by estate Hospital Assistant. Telephone numbers and names of the members of the Emergency Response Team (ERT) were communicated to all employees and displayed on notice boards. Telephone numbers of the PIC, Police Station, Fire Brigade, and Government Clinic were also included. Accident statistics were being maintained in a satisfactory manner and periodically reviewed. Accident/injury record were recorded using Lost Time Accident (LTA) metrics. A quarterly review on accident cases had been carried out during quarterly OSH committee meeting.
	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	NO	All staff and workers such as the storekeepers, mill workers/operators, harvesters and sprayers/manurers were continuously trained in safe working practices including SSOP for PPE related to their job function. PPE were given to workers based on HIRARC and SSOP recommendations appropriate for the job position or hazardous operation undertaken. During field inspection at Mill Workstation, Harvesting Operation, Manuring Operation, Circle Spraying Operation, sighted they were seen wearing PPE such as face masks respirators,

Clause	Indicators	Comply Yes/No	Findings
	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.		goggles, harvesting shoes, rubber boots, nitrile/cotton gloves, aprons to cover all potentially hazardous operations. Site visit at at the estate showed that the Badang and driver tractor are not using ear plug. ***Hence, Major NCR RMN 02 raised.*** Records of PPE issued, and acknowledgement of receipt are maintained individually for all category of workers at mill and estates. In addition to basic PPE, special PPE are also provided for workers assigned to dangerous operation such as work at height and in confined space. All workers were provided with appropriate PPE where the cost are bared by the management. Interviews conducted during the site visit at the mill and all estates showed understanding and approval from the workers that the management bares the cost of all PPEs and the workers are entitled to valid PPE, the importance of using required PPE at all times during work and proper storage and disposal methods of PPE. Based on interview and site inspection, sighted sanitation facilities for those applying pesticides were available near to chemical store area, after completed spraying activities, the workers will change out of PPE, wash and put on their personal clothing at the area. Clothing lockers are provided for mill and estate workers to change their street clothing to work clothing and vice versa at the end of their work shift.
	6.7.4 All workers are provided with medical care and covered by accident insurance. Costs incurred from work-related incidents leading to injury or sickness are covered in accordance with Malaysian law.	YES	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 POM and estates was available for reviewed.
	6.7.5 Occupational injuries are recorded using Lost Time Accident (LTA) metrics.	YES	Occupational injuries are recorded using Lost Time Accident (LTA) metrics via monthly data of estate safety performance. Sighted the Sg. Jernih CU has maintained and updated the LTA Summary by monthly basis. For accidents records 2023, The CU managed to submit the JKKP 8 form to DOSH before 31/01/2023. Sighted accident investigation report has been conducted by OSH committee immediately after the cases occurred. Sighted an action to establish the SSOP and HIRARC has been revised. Also, the JKKP 6 report also has been carried out.

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

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

Clause	Indicators	Comply Yes/No	Findings
7.1 Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques.	7.1.1 (C) IPM plans are implemented and monitored to ensure effective pest control.	YES	IPM plans dated 08/01/2024 was implemented and monitored to ensure effective pest control. The objectives are: ▪ Minimise or possibly elimination of significant threats caused by pests to the palm's growth health and safety of workers, staff and the public in general. ▪ Prevention or minimize of loss or damage to palms and yield by pests. ▪ Increase flora and fauna in the estate environment. ▪ To ensure effective monitoring and early warning of pest incidence in the plantings. ▪ To achieve insects' biological equilibrium as possibly can. Integrated pest management was highlighted in the Agronomist Report 2023/2024. The barn owls boxes are installed as part of the integrated pest management strategy.
	7.1.2 Species referenced in the Global Invasive Species Database and CABI.org are not to be used in managed areas, unless plans to prevent and monitor their spread are implemented.	YES	Plan to prevent and monitor the spread of species referenced in the Global Invasive Species Database and CABI.org (if any). This is not practiced in the visited estate. None of the species were referenced in the Global Invasive Species Database and CABI.org are used in the management of IPM.
	7.1.3 There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with prior approval of government authorities.	YES	It was identified that there is no use of fire for pest control at the estates.
7.2 Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.	7.2.1 (C) Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritized.	YES	Justification of the use of pesticides had been documented. The use of selective products that are specific to the targeted pest, weed or disease had been defined in; 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 included a chemical register list which indicated the purpose of usage (intended target), hazards signage, trade and generic names. Both estates had maintained chemical registers and were updated periodically. The registers were updated in January 2024.

<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 chemical used in the estates as captured from the chemical register among others as listed below.

The justification of agrochemicals use is available in the Oil Palm circulars OPC.
<table>
<tr><th>No.</th><th>Reference</th><th>Title</th></tr>
<tr><td>1</td><td>OPC 01. b</td><td>Weed management in oil palm</td></tr>
<tr><td>2</td><td>OPC 04. b</td><td>Rat control in oil palm</td></tr>
<tr><td>3</td><td>OPC 04. f</td><td>Management of Rhinoceros Beetles</td></tr>
<tr><td>4</td><td>OPC 04. g</td><td>Control of leaf eating caterpillars</td></tr>
</table></td></tr>
<tr><td></td><td>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.</td><td>YES</td><td>The CU, continued to maintain records to show the types of pesticides used with active ingredients and their LD50 and where these pesticides had been used, the total quantity, number of applications and active ingredients applied per ha. Pesticides are used only when justified and areas used were recorded in bin cards, program sheets, chemical register, field cost books and in progress reports. Both estates had documented programs for spraying pesticides and for rat baiting. Records of pesticides used were available for verification.</td></tr>
<tr><td></td><td>7.2.3 (C) Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.</td><td>YES</td><td>The estates have implemented a long-term chemical reduction plan and are currently monitoring the monthly usage of chemicals to ensure a reduction in chemical use over time. Paraquat has been eliminated, and alternatives such as Glyphosate and Glufosinate Ammonium are now being used. Additionally, the estates have implemented an Integrated Pest Management (IPM) Plan to further reduce pesticide use. During the site visit, beneficial plants were observed along the estate roads and in immature areas, as well as barn owl boxes strategically placed in designated areas.</td></tr>
<tr><td></td><td>7.2.4 There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.</td><td>YES</td><td>There was no evidence of prophylactic pesticide use, except in immature and young fields. This practice is part of the Pest and Disease management strategy to control Rhinoceros Beetles, in accordance with the Standard Operating Procedures (SOPs).</td></tr>
<tr><td></td><td>7.2.5 Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, are not used, unless in exceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks.
The due diligence refers to:</td><td>YES</td><td>The CU only uses pesticides that are officially registered under the Pesticides Act 1974 (Act 149) and the relevant provision (Section 53A), and in accordance with USECHH Regulations 2000. From the review of the chemical register in January 2024, it was noted that all pesticides used are of Class II, III, or IV. There was no evidence of pesticides categorized as World Health Organization Class 1A or 1B, nor any listed by the Stockholm or Rotterdam Conventions being used.</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
	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.		
	7.2.6 (C) Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they carry out.	YES	Sg. Jernih CU had records showing that pesticides were handled, used and applied by trained persons and as per the SDS of the pesticide. The staffs and workers such as the storekeepers, sprayers, fertilizer and rat bait workers were trained, and they had understood the hazards involved and how the chemicals should be used in a safe manner. Pesticide applications were guided by Oil Palm Circular (OPC), Safe Work Procedure (SWP), CHRA and by SDS supplied by the manufacturer. The procedures included a chemical register list, which indicates the purpose of usage (intended target), hazards signage, trade and generic names. The SOP procedure also had written justifications. The trade and generic names of the chemicals were made known to the workers through the SDS training. It was also noted that SDS are available at all sites during the audit. Training including refresher sessions were provided to the workers involved in such activities to ensure a continued understanding of chemicals / hazard. Records showed that pesticides were handled, used and applied by trained personnel and as per the SDS of the pesticide. It was also noted that SDS are available at all sites such as chemical stores, lubricant stores and laboratories.
	7.2.7 (C) Storage of all pesticides is in accordance with recognised best practices.	YES	In Sg. Jernih CU, all pesticides were stored in accordance with the legal requirement, in compliance with the Occupational Safety and Health Act 1994 (Act 514) as well as in the Pesticides Act 1974 (Act 149) and Regulations as well as recommendation by manufacturer as per applicable SDS. The chemical and fertiliser stores (with cemented floors and roofing) are locked & handled only by authorised personnel i.e. storekeeper. The stores in the estates were ventilated (equipped with exhaust fans). All the chemicals were arranged/segregated according to the type. The fertilizers were well stacked. The stores are equipped with showers, a wash area and a PPE storage area. Adequate Safety Signage have been placed at both internal and external of the building. A proper premixing area with eye wash facilities and bathing area is available at the estates. The wastewater from the washing

Clause	Indicators	Comply Yes/No	Findings
			of empty chemical containers and PPE, and chemical mixing was pumped to a storage tank for reuse in chemical mixing. This is to avoid any contamination of chemicals to the ground. Triple rinsing activities were continually implemented for empty pesticide containers. The activities were carried out at a concrete pond of 3 levels. Empty pesticide containers observed were punctured and disposed in an environmentally and socially responsible way, such that there is no risk of contamination of water sources or to human health. All information regarding the chemicals and its usage, hazards, trade and generic names were available in both English & in most cases, Bahasa Malaysia and understood by workers. The SDS for concerned pesticides used, were available in both English and in most cases, Bahasa Malaysia. Relevant information of the agrochemical used by estate workers, largely via morning muster and the use of Safety Pictorial poster, were conveyed and understood by all workers interviewed during the spraying activities and fertilizer application. It was also verified in the training records that training in chemical handling, especially to the sprayers, had been conducted with the aim of disseminating the correct information and ensuring understanding regarding the usage and hazards of the agrochemicals.
	7.2.8 All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.	YES	With the exception that some empty agrochemical containers were recycled for premixing pesticides for onward delivery to field, the rest of the empty chemical containers were triple rinsed, pierced and stored in the schedule waste store. Empty chemical container classified as SW 409 and disposed to DOE's license contractor.
	7.2.9 (C) Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of	YES	Aerial spraying of pesticides is not a practice in estates. There was no evidence to show that such a method being used in both estates. This was also supported through interviews with executives, field staffs and workers. No such activities being witnessed during the site inspection.
	7.2.10 (C) Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.	YES	Specific annual medical surveillance for pesticide operators and documented actions to treat related health conditions was demonstrated by Sg. Jernih CU. The medical surveillance is conducted by an OHD doctor. The results is normal for all relevant pesticide operators. Additionally, several workers require medical attention for non-occupational diseases (not work-related),. The Hospital Assistant will monitor and treat these related health conditions through medical check-ups, including monitoring sugar levels, blood pressure, cholesterol, uric acid levels with BMI, fat percentage, and hemoglobin (for pregnant women) on a weekly/monthly basis. Referrals to the VMO

Clause	Indicators	Comply Yes/No	Findings
			and Klinik Kesihatan will be made as necessary.
	7.2.11 (C) No work with pesticides is undertaken by persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions and they are offered alternative equivalent work.	YES	Medical screening for woman workers involved in chemical handling and application was conducted on a monthly basis. Latest medical screening conducted indicated none were found pregnant. During the site visit the female chemical handlers and manurer were interviewed and they mentioned that they are not pregnant no breastfeeding. Sg. Jernih POM and their supply bases do not have persons under the age of 18 working in the premises.
7.3 Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.	7.3.1 A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.	YES	The SJPOM had established and maintained Waste Management Plan and updated for financial year 2024. Sighted waste been identified were scheduled waste and recycled waste. Among the action plan been identified were storage & disposal of scheduled waste by licensed collector, reuse of ESP ash to increase soil nutrients collected by estate and recycled EFB to estate for mulching purpose. All estates had established and maintained Waste Management Plan and updated for year 2024. Sighted waste been identified were organic waste such as palms fronds, recyclable waste, toxic waste such as scheduled waste, and mixed waste such as domestic waste.
	7.3.2 Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.	YES	Standard Operating Procedure Scheduled Waste Disposal of empty pesticide containers were carried out as per established procedures SSD/02/SW-02. The inventory has been updated by the Person in charge and sighted the records from March until June 2024 for the identified schedule waste.
	7.3.3 The unit of certification does not use open fire for waste disposal.	YES	During site visit at Sg Jernih CU, there was no evidence of open fire has been used for waste disposal. All domestic wastes (household and food waste only) at Sg Jernih CU have been disposed via landfill.
7.4 Practices maintain soil fertility at, or where improve soil fertility to, a level that ensures optimal and sustained yield.	7.4.1 Good agriculture practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts.	YES	The CU continued to implement the good agriculture practices contained in SOPs, to manage soil fertility, to optimise yield and minimise environmental impacts. The SPOs were in the Oil Palm Circular Manual (O.P.C.). Maintenance of soil fertility was guided by its OPC in a related chapter: • OPC Chapter 01a – Establishment and Maintenance of Legume Covers • OPC Chapter 03b – Manuring Application • OPC Chapter 08b – Mulching Fertilizers application, which was of paramount importance for maintenance of soil fertility, was carried based on the recommendation by the assessor. Annual fertilizer recommendations were made based on annual foliar sampling. The fertilizer application program was monitored using program sheets, bin cards, Field Cost book and Fertilizer Quality Assessment.
	7.4.2 Periodic tissue and soil	YES	Periodic foliar and soil sampling were carried out by the AAR and its result formed part of the basis for

Clause	Indicators	Comply Yes/No	Findings
	sampling is carried out to monitor and manage changes in soil fertility and plant health.		the fertilizers input recommendation. Periodic tissue and soil sampling were carried out to monitor changes in nutrient status. Annual foliar sampling for the nutrients. Foliar samplings and Soil sampling, which is conducted together, were carried out accordingly.
	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	The nutrient recycling strategy is currently implemented exclusively at Sg. Jernih Estate. This strategy includes the recycling of Empty Fruit Bunches (EFB) as palm residues and the optimal use of inorganic fertilizers. The implementation of the nutrient recycling strategy at Sg. Jernih Estate demonstrates a commitment to sustainable agriculture by reducing waste and improving soil health through the recycling of organic residues. This practice not only enhances nutrient availability for the palm trees but also contributes to reducing the dependency on inorganic fertilizers, promoting environmental sustainability.
	7.4.4 Records of fertiliser inputs are maintained.	YES	All estates continued to maintain records of fertiliser inputs. Records of programs and applications of fertilisers were made available to auditors. The estates continued to monitor their fertilizer inputs as recommended by their agronomist. The records of the fertiliser inputs were maintained in the Fertilizer Application Record Books and the Bin Card.
7.5 Practices minimise and control erosion and degradation of soils.	7.5.1 (C) Maps identifying marginal and fragile soils, including steep terrain, are available.	YES	Description of the soil characteristics such as texture, depth, drainage, parent material and key aspect for management was also available. The soil series in the estates were classified as follows as updated by AAR on 2018 subject to the requirement of the estates. There were no problematic soils (e.g. podzols and acid sulphate soils) on Sg. Jernih CU. The estates maintained the following maps and documents for proof of recognized legal rights. Documents were sighted and verified.
	7.5.2 No replanting on steep slopes (above 25 degress) unless approved by state governments. In case of replanting is permitted, no replanting in contiguous area of steep terrain (greater than 25°) larger than 25 Ha within the Unit of Certification.	YES	Auditors verified this information by checking https://www.globalforestwatch.org/ Google Maps, Estate Maps, and through site visits to sampled estates. It was confirmed that there were no new plantings or developments on steep slopes (above 25 degrees) within the CU. Techniques that minimise soil erosion are well-known and should be adopted, wherever appropriate. These may include practices such as: ▪ Expediting establishment of ground cover upon completion of land preparation for new replant. ▪ Maintaining good non-competitive ground covers in mature areas. ▪ Encouraging the establishment/regeneration of non-competitive vegetation to avoid bare ground. ▪ Construction of conservation terraces for slopes >15o ▪ Advocating proper frond heap stacking such as contour/L-shaped stacking. For straight line planting and stacking along the terrace edges for terrace planting. ▪ Appropriate road design and regular maintenance. ▪ Diversion of water runoff from the field roads into terraces or silt pits. ▪ Construction of stop bunds to retain water within the terrace. ▪ Maintaining and restoring riparian areas in order to minimize erosion of stream and riverbanks.
	7.5.3 There is no new planting of oil palm on steep terrain.	YES	

Clause	Indicators	Comply Yes/No	Findings
7.6 Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.	7.6.1 (C) To demonstrate the long-term suitability of land for palm oil cultivation, soil maps or soil surveys identifying marginal and fragile soils, including steep terrain, are taken into account in plans and operations.	YES	All estates in Sg. Jernih CU, to demonstrate the long-term suitability of land for palm oil cultivation, had conducted soil surveys identifying marginal and fragile soils, and terrain surveys including steep terrain through third party agronomist. Agronomist report visit on 28-29/08/2023 in Tabung Tentera Terengganu Estate, soil sampling and analysis, results were updated in the report. To improve the fertilizers efficiency, the fertilizers must be applied at the correct time to avoid high rainfall months. Fertilizer that are not properly broadcast have a higher risk of losses through runoff and leaching. Conservation of soft grasses and beneficial fern will reduce nutrient losses through leaching and surface erosion. Application of organic materials such as pruned fronds and mill by product can be used to improve the soil conditions. Agronomist report visit on 28/08/2023 in Bebar Estate, soil sampling and analysis on 16/07/2023, 16/08/2023, result were updated in the report. The soils in Bebar are predominantly composed of Rengam, a deep, well-drained soil with coarse sandy clay texture originating from in situ granite parent material. These soils have low CEC, indicating that fertilizer needs to be split and applied frequently to minimize leaching and run off. In addition, ground cover and proper fronds stacking need to be maintained. Agronomist report visit on 09-11/08/2023 in Sg. Jernih Estate, soil sampling and analysis on 11/09/2023, result were updated in the report.
	7.6.2 Extensive planting on marginal and fragile soils, is avoided, or, if necessary, done in accordance with the soil management plan for best practices.	YES	This is not applicable as there is no marginal and fragile soil in Sg. Jernih Estate, Tabung Tentera Terengganu Estate and Bebar Estate, as supported by the soil maps of respective estates. No marginal and fragile soil areas were observed during the visit.
	7.6.3 Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure.	YES	All estates had used soil and topographic maps prepared by AAR to plan their drainage and irrigation systems, roads and other infrastructure.
7.7 No new planting on peat, regardless of depth after 15 November 2018	7.7.1 (C) There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas.	YES	Auditors verified this information by checking https://www.globalforestwatch.org/ Google Maps, Estate Maps, and through site visits to sampled estates. It was confirmed that there were no new plantings or developments on steep slopes (above 25 degrees) within the CU. Furthermore, this is not applicable as there is no peat soil in all estates, as supported by the soil maps of respective estates. No peat areas were observed during the visit.

Clause	Indicators	Comply Yes/No	Findings
and all peatlands are managed responsibly.	7.7.2 Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peat land Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).	YES	This is not applicable as there is no peat soil in the Sg. Jernih Estate, Tabung Tentera Terengganu Estate and Bebar Estate visited, supported by the soil maps of respective estates. No peat areas were observed during the visit.
	7.7.3 (C) Subsidence of peat is monitored, documented and minimised.	YES	This is not applicable as there is no peat soil in the Sg. Jernih Estate, Tabung Tentera Terengganu Estate and Bebar Estate visited, supported by the soil maps of respective estates. No peat areas were observed during the visit.
	7.7.4 (C) A documented water and ground cover management programme is in place.	YES	This is not applicable as there is no peat soil in the Sg. Jernih Estate, Tabung Tentera Terengganu Estate and Bebar Estate visited, supported by the soil maps of respective estates. No peat areas were observed during the visit.
	7.7.5 (C) For plantations planted on peat, drainability assessments are conducted following the RSPO Drainability Assessment Procedure, or other RSPO recognised methods, at least five years prior to replanting. The assessment result is used to set the timeframe for future replanting, as well as for phasing out of oil palm cultivation at least 40 years, or two cycles, whichever is greater, before reaching the natural gravity drainability limit for peat. When oil palm is phased out, it ii is replaced with crops suitable for a higher water table (paludiculture) or rehabilitated with natural	YES	This is not applicable as there is no peat soil in the Sg. Jernih Estate, Tabung Tentera Terengganu Estate and Bebar Estate visited, supported by the soil maps of respective estates. No peat areas were observed during the visit.

Clause	Indicators	Comply Yes/No	Findings
	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 Sg. Jernih Estate, Tabung Tentera Terengganu Estate and Bebar Estate visited, supported by the soil maps of respective estates. No peat areas were observed during the visit.
	7.7.7 (C) All areas of unplanted and set-aside peatlands in the managed area (regardless of depth) are protected as "peatland conservation areas"; new drainage, road building and power lines by the unit of certification on peat soils is prohibited; peatlands are managed in accordance with the 'RSPO BMPs for Management and Rehabilitation of Natural Vegetation Associated with Oil Palm Cultivation on Peat', version 2 (2018) and associated audit guidance.	YES	This is not applicable as there is no peat soil in the Sg. Jernih Estate, Tabung Tentera Terengganu Estate and Bebar Estate visited, supported by the soil maps of respective estates. No peat areas were observed during the visit.
7.8 Practices maintain the quality and	7.8.1 A water management plan is in place and implemented to promote more efficient use and	YES	The CU implemented the water management action plan and latest reviewed on January 2023. The plan was developed to maintain the quality and availability of natural water courses. Generally, the plan was established to focus on minimizing waste and pollution prevention of water sources. Among the

Clause	Indicators	Comply Yes/No	Findings
availability of surface and groundwater.	continued availability of water sources and to avoid negative impacts on other users in the catchment. The plan addresses the following:		action plans are rainwater harvesting, monitoring of pipeline leakage, and establishment of buffer zones at rivers and other water bodies. All operating unit water source supplied from government such as Syarikat Air Terengganu (SATU) and Perbadanan Air Pahang (PAIP).
	7.8.1b Workers have adequate access to clean water.	YES	As verified at Sg. Jernih CU facilities for workers and through interview with workers, all workers have obtained adequate access to treated clean water. All operating unit water source from government such as Syarikat Air Terengganu (SATU) and Perbadanan Air Pahang (PAIP).
	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	At Sg. Jernih Estate buffer zones were maintained at Sungai Temiang & Sungai Air Jernih according to BMP & DID regulation and signage and palm marking was established for preventive measure to protect for chemicals activities at buffer zones area. Site visit to verify previous NCR at Ladang Tabung Tentera Terengganu had improved which the estate had installed mark at that buffer zone and no spraying activities allowed hence *previous NCR 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	Mill effluent is treated using biological ponds and been reported in quarterly basis to Department of Environmental (DOE).
	7.8.4 Mill water use per tonne of FFB is monitored and recorded.	YES	Mill water usage are being monitored and reported Monthly Progress Report.
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: ▪ Closely monitored operation of tractors ▪ Minimise the electricity usage at workers housing ▪ Replace light bulb with energy saving bulb ▪ To switch off and unplug all the electrical equipment after used ▪ Minimise the lubricant oil usage through using small tractor for FFB evacuation There is no genset operator applied at all operating unit. Mostly electricity supplied at operating unit via Tenaga National Berhad (TNB) except for Sg Jernih POM and Sg Jernih estate via mill turbine boiler. Sg. Jernih CU, showed evident that they are compiling the data by monthly basis and document it for

<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>further action to improve on their efficiency of using the renewable and non-renewable energy.</td></tr>
<tr><td rowspan="2">7.10
Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions.</td><td>7.10.1 (C) GHG emissions are identified and assessed for the unit of certification. Plans to reduce or minimise them are implemented, monitored through the Palm GHG calculator and publicly reported.</td><td>YES</td><td>The CU had used RSPO Palm GHG version 4.0 Calculator as a tool to calculate the GHG emissions. For FY 2023. The input data was verified, and the following were determined:

<table>
<tr><th>Description</th><th>tCO_2e/tProduct</th></tr>
<tr><td>CPO</td><td>0.72</td></tr>
<tr><td>PK</td><td>0.72</td></tr>
</table>

<table>
<tr><th>Land Use</th><th>Ha</th></tr>
<tr><td>OP Planted on Mineral Soil</td><td>6513.20</td></tr>
<tr><td>OP Planted on Peat Soil</td><td>0.00</td></tr>
<tr><td>Total oil palm planted area</td><td>6513.20</td></tr>
<tr><td>Conservation (forested)</td><td>0.00</td></tr>
<tr><td>Conservation (non-forested)</td><td>51.82</td></tr>
</table>

Milling extraction rate:
<table>
<tr><td>OER</td><td>22.40</td></tr>
<tr><td>KER</td><td>3.64</td></tr>
</table>

Mill Emission
<table>
<tr><th>Emission source</th><th>tCO2e</th><th>tCO2e/tFFB</th></tr>
<tr><td>Total</td><td>325.22</td><td>0.00</td></tr>
</table>

Plantation / field emission
<table>
<tr><th></th><th colspan="3">Own</th></tr>
<tr><th>Emission sources</th><th>tCO2e</th><th>tCO2e/ha</th><th>tCO2e/FFB</th></tr>
<tr><td>Total</td><td>20807.94</td><td>3.19</td><td>0.18</td></tr>
</table>
</td></tr>
<tr><td>7.10.2 (C) Starting 2014, the carbon stock of the proposed development area and major potential sources of emissions that</td><td>YES</td><td>There was no new development or new planting at Sg Jernih Cu. It was confirmed through site visits and hectarage statements. Auditors also have verified through checking through www.globalforestwatch.com, Google Maps, and Estate Maps to all estates. Based on the audit findings, it was confirmed that no land clearing at Sg. Jernih CU since Nov 2005.</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
	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).		
	7.10.3 (C) Other significant pollutants are identified and plans to reduce or minimise them implemented and monitored.	NO	All waste products and sources of pollution identified and documented through "Continuous Improvement & Management Plan (environment) for the Year 2024" that applicable for both mill and estate. The management plan has also identified source of pollution, possible waste/pollution, effected environment, prevention, mitigation and enhancement. Other sources of pollutions are also listed such as from effluent discharge, boiler emission, leachate of EFB, storage of oil & lubricants, maintenance or vehicles at workshop and waste management. ***However, site visit at mill sludge pit drains found traces overflow of sludge beyond the mill fencing and been highlighted as Major NCR RMN 03.***
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 Sg. Jernih CU by burning ever since Boustead Plantations Berhad practice zero burning as per the policy dated July 99 (revised in Aug 2018) in SOP clearing methods. During the field visit the signages "*Dilarang Membakar*" were clearly displayed, and no evidence of open burning observed.
	7.11.2 The unit of certification establishes fire prevention and control measures for the areas under its direct management.	YES	Sungai Jernih CU had maintained Emergency response plan include to react during fire accident. The latest firefighting team has been updated in 2024 and the fire extinguisher validity is still applicable and usable.
	7.11.3 The unit of certification engages with adjacent stakeholders on fire prevention and control measures.	YES	During the site visit it was confirmed all the relevant stakeholders were engaging by CU during stakeholder meeting 19/06/2022 with attended by nearby villagers and plantation. Based on the meeting minutes, highlighted on the fire prevention and control measures been engaged with adjacent stakeholders.
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.	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	For Sungai Jernih POM, being an Identity Preserved Mill, Sungai Jernih Palm Oil Mill does not purchase FFB from smallholders, and no smallholders are in Sungai Jernih supply base. Therefore, this indicator is not applicable.

Clause	Indicators	Comply Yes/No	Findings
HCVs and HCS forests in the managed area are identified and protected or enhanced.	7.12.2 (C) HCVs, HCS forests and other conservation areas are identified as follows:	YES	The report "A Rapid High Conservation Value Assessment of Sg Jernih Business Unit (Peninsular Malaysia) Identification of High Conservation Values" is available. The study was conducted and the report was completed on 4 August 2010. The study had covered all the High Conservation Value (HCV) within and adjacent to the Sg Jernih CU. The HCV assessment had identified the rare, threatened and endangered species (RTEs) for the estates (Sg Jernih, Bebar, and LTT Terengganu) including the HCV management and action plan. In general, Sg Jernih CU had identified 2 potential HCV, in the Sg Jernih and Bebar Estate for conservation and management and no HCV identified at LTTT estate but there is a forested area present in the estate which is a state land (former ex-mining area/quarry). Auditors have 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 occurred at Sg. Jernih CU since Nov 2005.
	7.12.2a For existing plantations with an HCV assessment conducted by an RSPO-approved assessor and no new land clearing after 15 November 2018, the current HCV assessment of those plantations remains valid.	YES	
	7.12.2b: Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the HCSA Toolkit and the HCV-HCSA Assessment Manual. This will include stakeholder consultation and take into account wider landscape-level considerations.	YES	
	7.12.4 (C) Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An integrated management plan to protect and/or enhance HCVs, HCS forests, peatland and other conservation areas is developed, implemented and adapted where necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan is developed in consultation with relevant	YES	The identification and assessment of HCV habitats or protected areas was done prior to the main assessment. A Rapid High Conservation Value Assessment of Sg Jernih Business Unit (Peninsular Malaysia) Identification of High Conservation Values", dated August 2010 was available and sighted during the audit. The assessment had identified the HCV landscapes and biodiversity of Sg Jernih Certification Unit for the 3 estates (Sg Jernih, Bebar and LTTT). Based on the assessment conducted, the audit team notes that the consultant has concluded "due to the increase in public certification, increased job opportunities and new road access in and out villages, most of the surrounding forests are deemed as secondary sourced of income, food source and medicine. And another one, aside from farming as a form of sustenance and sourcing wood for sale, villagers also consider the land sacred as there is a burial plot located in their rubber plantation, they wish to keep their land as a heritage to be passed down to future generations". Nevertheless, the consultant has outlined several recommendations for biodiversity and landscape management by the estate which include the following: •To keep record of hunting incidents, including location, identity of hunters, the number of species killed or captured and action taken.

Clause	Indicators	Comply Yes/No	Findings
	stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).		•To implement a simple system for monitoring the health of waterways, before and after establishment of riparian zones. This should include some measure of sedimentation and of overall ecological health. To monitor water quality flowing into and out of the estate. •To document riparian zone establishment programme; keep records of tree species and numbers planted, survival rate, lesson learnt. All Estate already follow the recommendation given by the consultant, Sighted the HCV management plan 2024 for LTTT Estate dated 19-21/2/2024, Biodiversity Management Plan dated 20/2/24 for Bebar Estate and HCV Management Plan 2024 dated 15-16 February 2024 for Sungai Jernih Estate. it was found that the HCV integrated management plan was developed in consultation with relevant stakeholder, consultation with Jabatan PERHILITAN on 19/5/24 (LTT)
	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 near Sg Jernih CU. The nearest community (including Orang Asli village) was located more than 5 km from the CU's boundaries. So, this indicator was not applicable with this CU. It was verified that the forested area in the LTT Terengganu estate was set aside by the Land Department, Terengganu and not included in the CU land titles. Records of consultation with the Land Dept. and PERHILITAN confirmed this.
	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	YES	A training programme for year 2024 was available at All estates, Sighted training "HCV Training" were conducted to workers, mandore and Estate Security for the mill and estates. Awareness training like morning briefing has also been conducted by the Assistant Manager of Sg Jernih. LTT Terengganu Estate and Bebar Estate to all workers (sprayer, manuring, harvester, maintenance). 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. The policy and procedure have been developed for disciplinary measures titled '*Polisi Aktiviti Pemburuan Hidupan Liar'* and *'Prosedur Pemburuan Hidupan Liar'.* It was also recommended that workers of the POM were provided training on RTE awareness since the workers are residing in the Estate's premises

Clause	Indicators	Comply Yes/No	Findings
	to capture, harm, collect, trade, possess or kill these species.		
	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.*	NO	Sg Jernih CU is committed to discourage any illegal or inappropriate hunting or collecting activities. Evidence was seen during the site review that signage to prohibit hunting was erected at Riparian Zone and border. The estates have also hired guards to patrol and check for illegal hunting and to prevent elephants going into estate and also controlling the illegal activities. The estates also monitor the illegal hunting by recording the incident in the 'Hunting incident Record'/High Conservation Value (HCV) Record for the year 2024. The outcome from HCV assessment & HCV monitoring plan has been developed through consultation with relevant stakeholder such as during stakeholder meeting dated 27/5/24 and consultation with Jabatan PERHILITAN on 19/5/24 (LTTT Estate). For LTTT Estate, the results of outcome from monitoring and consultation with Jabatan Perhutanan, PERHILITAN and nearby villagers had been carried out during meeting on 19/5/24 and feedback from them was noted and included in the HCV action plan. However it was found that the HCV management plan at Bebar Estate and Sungai Jernih Estate is not developed based on outcomes of HCV Monitoring. ***Thus, Minor NCR MZK 01 2024 was raised.***
	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 have verified through checking with www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to all estates that no land clearing at Sg. Jernih CU had occurred since Nov 2005

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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 ensuring that all their certification units (CUs) are certified within five years. The deviation from this maximum period, extending until 2026, has been approved by the RSPO Secretariat on 18/01/2024 and was updated in July 2024 to included Lapan Kabu already certified. The justification of uncertified units in the time-bound plan (TBP): Eldred Bekoh Business Unit: Consist of 2 estates i.e. Eldred Estate and Bekoh Estate. The CU has been undergone stage 2 RSPO on 2nd – 3rd April 2024. Rimba Nilai Business Unit: Rimba Nilai Palm Oil Mill, Sungai Sungai 1, Sungai Sungai 2, Sungai Sungai 3, Lembah Paitan, and Kawananan Estate were initially planned for certification in 2023. However, Land Liability Disclosure (LLD) studies uncovered potential noncompliance within the certification unit. Consequently, a Land Use Change Assessment (LUCA) is required to confirm these violations. The company plans to conduct the LUCA in 2024 and is in the process of engaging an ALS-certified consultant to undertake this assessment. Considering the time needed to complete the LUCA, the Concept Note is expected to be issued in 2025. As a result, the company's target to achieve RSPO certification has been shifted from 2023 to 2026. Tawai Business Unit: Tawai Palm Oil Mill, Tawai 1, Tawai 2, Pertama Estate, Sapa Payau Estate, Ruku Ruku Estate, Lokan Estate, and Lokan Baru Estate are projected to achieve certification by 2024. However, the current High Conservation Value

				(HCV) report does not meet the RSPO Principles & Criteria (P&C) standard as it was prepared by a non-ALS-accredited consultant. Consequently, the company plans to redo both the HCV assessment and the Social Impact Assessment (SIA) to comply with the RSPO P&C requirements. These assessments are scheduled to take place in 2024. Following these, a Land Liability Disclosure (LLD) will also be conducted in 2024. If potential noncompliance is identified, a Land Use Change Assessment (LUCA) will be undertaken in 2025. Therefore, the RSPO initial certification is now scheduled for 2026. Kanowit Tinjar Business Unit: Kanowit Palm Oil Mill, Jih Estate, Bawan Estate, Pedai Estate, Mapai Estate, Kelimut Estate, Loagan Bunut Palm Oil Mill, and Loagan Bunut Estate. 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.
	(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 four (4) 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. The Safety & Sustainability Department 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. 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,	YES	No isolated lapses in implementation of a time-bound plan. The deviation from this maximum period, extending until 2026, has been approved by the RSPO

		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.		Secretariat on 18/01/2024 and was updated in July 2024 to included Lapan Kabu already certified.
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	Auditors verified this information by checking https://www.globalforestwatch.org/ Google Maps, Estate Maps, and through site visits to sampled estates. It was confirmed that there were no new plantings or developments within the CU.
	(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 ▪ Criteria 4.6 – on land acquisition whereby the right to use the land is demonstrated. ▪ 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. 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 MSPO Certification on their uncertified unit being made: a) Eldred Bekoh Business Unit: The CU has been undergone stage 2 RSPO on 02-03/04/2024. b) Rimba Nilai Business Unit dated 15-18/07/2024 c) Tawai Business Unit dated 09-12/10/2023 d) Kanowit Tinjar Business Unit dated 11-15/03/2024 (PT3), 01-03/07/2024 (PT4). The audit was conducted against MSPO P&C and MSPO Partial Certification

				Requirements.
	(c)	Labour disputes, if any, are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2;	YES	Based on the internal audit report, there were no labour dispute that were not being resolved yet through an agreed process for all uncertified units for all 4 uncertified units of Boustead Plantations Berhad as at July 2024.
	(d)	Legal non-compliance, if any, is being addressed through measures consistent with the requirements of RSPO P&C criterion 2.1;	YES	Boustead Plantations Berhad maintains corporate governance to monitor and address any legal non-compliances. Through the published Code of Ethics & Conduct, the company is committed to delivery their business complying to the laws and regulations of the country.
	(e)	The audit team shall assess compliance with these rules at each assessment of any of the applicable management units. Assessment of compliance with requirements 5.5.3 (a) – (d) above by the audit team based on self- declarations only by the company, with no other supporting documentation, shall not be acceptable. Verification of compliance shall be based on the following approach:	YES	Based on the statements in (a) to (d), the CU has assessed the condition of their uncertified unit and has stated full commitment to comply with all relevant requirements as specified. a) Internal and External Audits: The CU has conducted and reported a series of Internal Audits and External Audits (MSPO Certification) on their uncertified unit. These audits were performed in accordance with RSPO P&C and RSPO Partial Certification Requirements. b) Supporting Evidence: Evidence of audit attendance lists, audit checklists, and audit reports were made available to the auditor as supporting evidence. This ensures transparency and accountability in their auditing processes. c) Verification: Verification was conducted through multiple sources, including Global Forest Watch, Google Maps, Estate Maps, and site visits to sampled estates. These methods confirmed that there were no new plantings or developments within the CU, demonstrating compliance with RSPO guidelines. d) Conclusion: Based on the aforementioned assessments and verifications, it can be concluded that the positive assurance provided by the CU is justified. The comprehensive audit process and verification methods support the CU's commitment to meeting RSPO standards.
		• A positive assurance statement is made, based upon self-assessment (i.e. internal audit) by organization. This would require evidence of the self-assessment against each requirement;	YES	
		• Targeted stakeholder consultation, including consultation with the relevant NGO's will be carried out by the audit team.	YES	
		• Desktop study e.g. web check on relevant complaints	YES	
		• If necessary, the audit team may decide on further stakeholder consultation or field inspection, assessing the risk of any non-compliance with the requirements.	YES	

	(f)	For requirements 5.5.3 (a)-(d) above, the classification of critical and non-critical is as stated in the RSPO P&C. If a non-compliance against a critical indicator in a non-certified management unit is identified, the current certification assessment cannot proceed to a successful conclusion unless it is actively addressed. Evidence of active engagement with RSPO in resolving the non-compliance shall be available.	YES	No critical (Major) non-compliance raised against any of the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12 during the last internal audit of the uncertified estates.
	(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	

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	Boustead owned the land (brought from the Government) as mentioned in 4.4.1 of these checklists. Based on the interviews and this audit finding, it has been confirmed that there was no such case concerning the rights of local communities and indigenous people at Sg Jernih 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
2.2.2 ISMA 01 2024	Major (Upgraded)	Finding: Inadequate detailing of wages entitlements and calculation of wages in employment contract and pay slips of contractors' workers. Objective evidence: *Bebar Estate* Pay slips (June 2024) for Worker of Contractor, showed salary amount calculation based on productivity (MT) X RM/ton was presented but details of payment calculation of wages for public holidays, sick leaves and annual leaves were not provided in the Pay slip.	The root cause: 1. The contractor's payroll staff may not be adequately trained or aware of the legal requirements for detailing specific wage components on pay slips. 2. Management have not established or enforced proper checks and balances to ensure that contractor's workers' pay slip include the detailed breakdown of wages. Correction: The contractor shall provide detailing calculations of the Public Holiday, Sick Leave, and Annual Leave as JTK's and legal requirement in their worker's pay slip and sign by the workers upon agreed and understand the entitlement and submit copy to the estate on monthly basis. Corrective action: 1. Conduct a consultation with the contractor and their workers on legal requirement content and submit specified workers' pay slip calculation on the Public Holiday, Sick Leave, and Annual Leave. 2. The estate to develop a check and balance checklist to monitor the contractor's workers' pay slip.	Root cause accepted. The auditor has reviewed the attached evidence, which includes the following: **Consultations with Contractor** Minutes from a meeting with the contractor and their workers, dated 15/08/2024, detailing the implementation of human rights practices concerning payslips, pay, and working conditions in alignment with the Employment Act 1955. **Contractor Monitoring Checklist** A comprehensive checklist has been developed to ensure contractors accurately reflect all required details. This includes monitoring of actual production, remuneration calculations, and key entitlements such as annual leave, sick leave, public holidays, overtime rates, daily working hours, and productivity thresholds for allowance entitlement. **Revised Pay Slips** Updated pay slips for June, July, and August 2024 have been provided by contractor. These revisions now include actual monthly production and corresponding remuneration calculations based on piece or production rates, as well as detailed records of public holidays, sick leave, and annual leave entitlements for contractor workers. It was concluded that the measures implemented as outlined above were effective in addressing the findings. **Status: Closed**

3.6.2 RMN 01 2024	Major	Finding: Effectiveness of the H&S plan did not fully been monitored. Objective evidence: During site visit at operating units sighted that: *Bebar Estate* 1.No tire pressure guideline been available at workshop tire pumping area *Sungai Jernih Estate* 1.No safety signages (High Noise) been displayed at estate tractor during site visit at Block.	The root cause: Bebar Estate – Inadequate qualified and competent person in the estate to ensure the current practices meet H&S requirement. Sungai Jernih Estate – Inadequate monitoring on the implementation of Noise Risk Assessment (NRA) recommendations Correction: Bebar Estate – Install temporary tire pressure guideline near tire inflation activities area at the workshop. Order a proper tire pressure guideline signage and immediately install the guideline at the workshop once obtaining it from the supplier. Sungai Jernih Estate – Attaching the safety signage (High Noise) to the sampled tractor and all other tractors. Corrective action: Bebar Estate – The estate to request a new qualified person (staff) under the estate budget FY2025. Sungai Jernih Estate – Appoint a person in-charge to monitor the implementation of NRA recommendations. Establish a monitoring schedule to ensure timely implementation of the NRA recommendations.	The root cause has been accepted. The auditor has reviewed the attached evidence, which includes the following corrective measures: 1. **Tire Pressure Guideline Signage** A signboard displaying tire pressure guidelines has been installed in the workshop's tire pumping area to promote compliance with safe tire inflation practices. 2. **High Noise Safety Signage** High-noise area signage has been prominently displayed on an estate tractor, as documented in the attached photograph. 3. **Appointment Letter for Implementation Oversight** A formal appointment letter designates a responsible person to monitor the implementation of NRA recommendations across all estates. 4. **Hearing Conservation Training** Hearing conservation training, conducted by VMO on 14/08/2024 at Sg. Jernih Estate, provided workers with essential knowledge on the risks of noise exposure and proper use of hearing protection equipment. This training is part of a broader safety initiative to reduce occupational health risks and reinforce the importance of protective measures in high-noise environments. Based on the evidence provided, it was concluded that the measures implemented, as outlined above, effectively addressed the findings, demonstrating a commitment to enhancing workplace safety and compliance. **Status: Closed**

6.7.3 RMN 02 2024	Major	Finding: Workers did not use PPE while doing tasks. Objective evidence: ▪ Site visit at Bebar Estate, while doing interview found that 2 harvesters were informed that both not using safety helmet due to uncomfortable conditions. (hot weather) ▪ Site visit at Sungai Jernih Estate, while doing interview found that harvester informed, he is not using safety helmet due to uncomfortable conditions. (hot weather) ▪ Site visit at Ladang Sungai Jernih, driver Badang and driver tractor are not using ear plug.	The root cause: Inadequate safety awareness of the risks and potential hazardous operation in the working environment. Correction: Bebar Estate – Special safety and awareness training conducted on 21/08/2024 on PPE compliance and continue training as per program. Sungai Jernih Estate – Conduct safety awareness training to the workers by emphasizing the danger during working. Corrective action: Bebar Estate – Continuous training for compliance with PPE and to tighten supervision of workers and their compliance to the wearing of PPE during operation. Sungai Jernih Estate – Conduct frequent supervision to ensure all workers are using PPE accordingly.	The root cause has been accepted. The auditor has reviewed the attached evidence, which includes the following corrective measure: 1. **Safety Awareness Training for Harvesters and Machinery Operators** Safety awareness training sessions were conducted by the Assistant Manager on 21/08/2024 at Bebar Estate and on 20/08/2024 at Sg. Jernih Estate. These sessions provided harvesters and machinery operators with critical knowledge on the proper use of Personal Protective Equipment (PPE) and reinforced safe practices for handling equipment. This initiative aims to reduce workplace incidents by increasing awareness and compliance with safety protocols among workers operating in high-risk roles. Training materials, including photos of the sessions, training documents, and the attendance list, have been reviewed and verified. Based on the evidence provided, it was concluded that the measure implemented, as outlined above, effectively addressed the findings, demonstrating a commitment to enhancing workplace safety and regulatory compliance. **Status: Closed**
7.10.3 RMN 03 2024	Major	Finding: Pollution prevention plan not adequately implemented and monitored. Objective evidence: Site visit at POM sludge pit drains found traces of overflow of sludge beyond the mill fencing.	The root cause: Heavy rain causes the water level in the sludge pit drains to rise rapidly, potentially overwhelming the drains capacity and leading to overflow. Correction: Construct bund that is high enough to prevent overflow from the sludge pit drains during heavy rain. Corrective action: Improve drainage capacity by upgrading or enlarging the drain.	The root cause has been accepted. The auditor has reviewed the attached evidence, which includes the following corrective measure: 1. **New Design of Sludge Pit Drainage System at Palm Oil Mill (POM)** A photograph of the newly designed sludge pit drainage system at the POM has been provided. The updated design incorporates features to prevent overflow during heavy rain, thereby reducing the risk of environmental contamination and enhancing operational safety.

				Based on the evidence provided, it was concluded that the measure implemented, as outlined above, effectively addressed the findings, demonstrating a commitment to improving environmental protection, workplace safety, and regulatory compliance. **Status: Closed**
7.12.7 MZK 01 2024	Minor	Finding: Outcomes of HCV monitoring at Bebar Estate and Sungai Jernih Estate are not fed back into the management plan. Objective evidence: it was found that the HCV management plan at Bebar Estate and Sungai Jernih Estate is not developed based on outcomes of HCV Monitoring.	The root cause: Bebar Estate – Inadequate of qualified and competent person in the estate to ensure the current practices meet the requirement. Sungai Jernih Estate – The person in charge lacks awareness of the HCV management plan requirements as per the RSPO standard. Correction: Revise the current HCV Management Plan by including HCV's monitoring report outcome. Next, share the management plan with PERHILITAN for their feedback/comment and endorsement. Corrective action: Bebar Estate – The estate requests a new qualified person (staff) under the estate budget FY2025 to monitor and update any latest requirement and regulation. Sungai Jernih Estate – Conduct training on HCV management plan requirements as per the RSPO standard to the person in charge and evaluate his/her understanding on the training provided.	Root cause accepted. The corrective action plan has been reviewed and found adequate to address Minor Nonconformity. Evidence of the CAP will be verified during the next assessment. **Status: Open**

ATTACHMENT 5

STATUS OF NON-CONFORMITIES PREVIOUSLY IDENTIFIED

P & C Indicator	Specification Major/Minor	Detail Non-conformances	Corrective Action	Verification by Assessor
RMN 01 7.8.2	Major	Finding: The organization not adequately protected buffer zones as per 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' Objective evidence: Sighted during site visit at Ladang Tabung Tentera Terengganu (LTTT), traces of selective spray at buffer zone in block, which further verified from records book the spray has been conducted on 27-28/06/2023.	Root cause: The understanding of the employee in charge during the spraying activity near block 03H slightly deviates from the company procedure. Corrective Action: 1) An awareness training session and comprehensive explanation regarding the importance of conserving and protecting the buffer zone were conducted on 7th August 2023, specifically targeting herbicide sprayer. The training minutes and explanation are provided as attachments. 2) The repainting of the faded river buffer zone markers was carried out on 7th August 2023. Kindly refer to the attachments for further details. 3) Internal Memo on "LARANGAN SEBARANG AKTIVITI MERACUN RUMPAI DAN AKTIVITI PERTANIAN DI KAWASAN ZON PENAMPAN SUNGAI (BUFFER ZONE)".	Site visit to verify previous NCR at Ladang Tabung Tentera Terengganu at buffer zone at the relevant block had improved which the estate had installed mark at that buffer zone and no spraying activities allowed. **Status: Closed**
RMN 02 7.3.2	Minor	Finding: Disposal of scheduled waste was not in accordance with company procedure. Objective evidence: Found at Bebar estate as per below: a. No identification for used oil filter and medical waste and been notified to DOE in the E-Swiss system. b. Storage of SW 409 exceeded 180 days. (Date of generation in December 2022).	Root cause: a. Training on scheduled waste code classification to person in-charge was not included in the training program. b. No monitoring on the scheduled waste inventory was done Corrective Action: a. Include training on scheduled waste code classification in training program and conduct the training to the person in-charge b. Monitor scheduled wastes inventory to ensure all scheduled waste are disposed in timely manner.	The organization had identified SW 305, SW 404, SW 409 7 SW 410 in the E-swiss system. Inventory been updated by the person in charge and sighted for January, May and August 2024 with latest balance SW305 and SW409 are tally with stock at scheduled waste store. Latest disposal on 17/07/2024 & 28/6/2024 (SW409) collected by approved schedule waste contractor, disposed on 16/4/2024 for SW305, SW409 & SW410. **Status: Closed**

CNST 01 2.2.2	Minor	Finding: Due diligence of legal compliance of contractors is conducted by the company's HQ, however there is evidence that due diligence of contract workers under contractor which provides FFB transport services to Bebar Estate is not effective, as these contract workers are not entitled to a designated rest day in a week, overtime pay, paid annual leave, paid sick leave or paid medical expenses. Objective evidence: 1. One (1) FFB transport lorry driver and one (1) tractor driver with the . were both interviewed separately and informed that they are not entitled to a designated rest day in a week, overtime pay, paid annual leave, or paid sick leave. If estate crop production is high, workers are required to work on a daily basis without any day off in a week. 2. Review of employment contracts of contract workers under contractor. showed that weekly working hours are not stated, there is no allocation for paid annual leave or sick leave, clause B3(b) states that workers are not entitled to overtime pay and clause B6 of the contracts state that workers are not entitled to paid sick leave or paid medical expenses.	Root cause: The contractors did not fully understand the Employment Act 1955 requirement. Corrective Action: To conduct a meeting with contractor and explain the legal and standard requirement. Corrective Action: To conduct a meeting with contractor and explain the legal and standard requirement.	In reference to the previous Minor NCR, verification of contractor. (FFB Transport) at Bebar Estate could not be completed due to the termination of the contractor's contract. However, similar issues have been identified with another contractor regarding inadequate detailing of wage entitlements and the calculation of wages in employment contracts and pay slips for workers. Specifically, the pay slip for June 2024 for worker from Contractor. at Bebar Estate indicated that the salary calculation was based on productivity (MT) multiplied by RM per ton. However, the pay slip failed to provide detailed calculations for wages related to public holidays, sick leave, and annual leave. As a result of these findings, the previous Minor NCR was not adequately addressed, leading to the escalation of the issue to a Major NCR, identified as ISMA 01 2024. **Status: Open, Major (Upgraded) was raised.**
CNST 02 3.7.2	Minor	Finding: No records available of induction training to estate workers at Sg. Jernih estate hired within past 2 – 4 months, and newly hired workers are not aware of the company sustainability policies, anonymous grievance mechanism and policy on protection of water courses. Objective evidence: 1. 7 manuring workers interviewed at Sg. Jernih estate (of which 3 workers started employment in the past 4 days while 4 started employment within the past 2 – 4	Root cause: The training programmes established did not consider new recruitment employees, which affects new employees whose attend after the specific training been conducted. Corrective Action: To add more frequency of the training conduct reconsider new recruitments and policy briefing during morning muster..	Based on interviews with sampled new workers and a comprehensive review of training records, it was confirmed that they possess awareness and understanding of essential company policies, including the grievance mechanism and riparian buffer zone management. These policies were covered as part of an induction course designed to orient new workers upon their entry to the estate. The training emphasizes the importance of environmental conservation, workers' rights, and reporting channels for any grievances, ensuring workers

		months) informed that they are not aware of the company's sustainability policies, anonymous grievance mechanism (including location of suggestion box and complaints forms) and policy on protection of water courses. Manuring workers did not know that they are not allowed to apply fertilizer at river riparian buffer zones. 2. Last record of policy trainings conducted for workers viewed on site are dated 14 January 2023, with no record of induction and policy trainings conducted for workers hired after this date although management informed that induction trainings for new workers were conducted by their HQ.		are well-informed and aligned with company standards from the outset. **Status: Closed**

ATTACHMENT 6 – Timebound Plan

To provide the latest template as endorsed by RSPO

TIME BOUND PLAN (TBP)

Name of the Unit of Certification (UoC)	Country	Name of the Mills and Supply Bases	GPS Coordinates (in decimal degree)		Total Managed Area (Ha)	Certification Status (Certified / Not certified)	Plan Year for Certification	Actual Certification Year	Date of Last TBP Verified and Approved by CB
			Latitude	Longitude					
Sungai Jernih	Malaysia	Sungai Jernih Palm Oil Mill	3.3383	103.0998		Certified		2011	
Sungai Jernih	Malaysia	Sungai Jernih	3.3383	103.0998	2,695.7000	Certified		2011	
Sungai Jernih	Malaysia	Bebar	3.1466	103.1116	2,340.6000	Certified		2011	
Sungai Jernih	Malaysia	Tabung Tentera Terengganu	4.2042	103.2354	1,810.7000	Certified		2011	
Trong	Malaysia	Trong Palm Oil Mill	4.6742	100.7080		Certified		2017	
Trong	Malaysia	Taiping Rubber Plantations (TRP)	4.6875	100.7105	1,382.8000	Certified		2017	
Trong	Malaysia	Malaya	5.1338	100.6981	906.2000	Certified		2017	
Trong	Malaysia	Bukit Mertajam	5.4237	100.6264	3,044.9000	Certified		2017	
Trong	Malaysia	Stothard	5.5863	100.7172	983.1000	Certified		2017	
Trong	Malaysia	Kuala Muda	5.6188	100.5830	1,519.5000	Certified		2017	
Trong	Malaysia	Batu Pekaka	5.5763	100.6336	968.7000	Certified		2017	
Telok Sengat	Malaysia	Telok Sengat Palm Oil Mill	1.5685	104.0436		Certified		2019	
Telok Sengat	Malaysia	Telok Sengat	1.5680	104.0370	3,680.0000	Certified		2019	
Telok Sengat	Malaysia	Chamek	2.1496	103.2500	816.9000	Certified		2019	
Telok Sengat	Malaysia	Kulai Young	1.6255	103.5302	670.5000	Certified		2019	
Segaria	Malaysia	Segaria Palm Oil Mill	4.4824	118.3981		Certified		2018	
Segaria	Malaysia	Segaria	4.4983	118.4009	4,746.2000	Certified		2018	
Segamaha	Malaysia	Segamaha Palm Oil Mill	5.2088	117.8097		Certified		2019	
Segamaha	Malaysia	Sungai Segamaha	5.2029	117.8085	3,244.5000	Certified		2019	
Segamaha	Malaysia	Bukit Segamaha	5.2092	117.7595	2,415.5000	Certified		2019	

Segamaha	Malaysia	G&G	5.1615	117.7892	2,409.8000	Certified		2019	
Segamaha	Malaysia	Tabung Tentera Sabah	5.2865	117.9035	2,023.0000	Certified		2019	
Nak	Malaysia	Nak Palm Oil Mill	5.9010	117.8552		Certified		2016	
Nak	Malaysia	Nak	5.9033	117.8521	1,386.1000	Certified		2016	
Nak	Malaysia	Sutera	5.6966	117.7842	2,200.7000	Certified		2016	
Nak	Malaysia	Resort	5.6546	117.3662	1,135.1000	Certified		2016	
s	Malaysia	Lepan Kabu	5.4828	102.2210	2,015.4000	Certified	2024	2024	18/01/2024
Eldred Bekoh	Malaysia	Eldred	2.2780	103.1152	1,827.3000	Not Certified	2024		18/01/2024
Eldred Bekoh	Malaysia	Bekoh	2.3576	102.5381	1,226.1000	Not Certified	2024		18/01/2024
Rimba Nilai Business Unit	Malaysia	Rimba Nilai Palm Oil Mill	6.2580	117.3131	0.0000	Not Certified	2026		18/01/2024
Rimba Nilai Business Unit	Malaysia	Sungai Sungai 1	6.2508	117.3094	1,973.1000	Not Certified	2026		18/01/2024
Rimba Nilai Business Unit	Malaysia	Sungai Sungai 2	6.1635	117.1247	2,342.3000	Not Certified	2026		18/01/2024
Rimba Nilai Business Unit	Malaysia	Sungai Sungai 3	6.2508	117.3094	1,755.6000	Not Certified	2026		18/01/2024
Rimba Nilai Business Unit	Malaysia	Lembah Paitan	6.4254	117.2461	1,373.7000	Not Certified	2026		18/01/2024
Rimba Nilai Business Unit	Malaysia	Kawananan	6.4079	117.1931	2,585.1000	Not Certified	2026		18/01/2024
Tawai	Malaysia	Tawai Palm Oil Mill	5.6088	117.3617		Not Certified	2026		18/01/2024
Tawai	Malaysia	Tawai 1	5.6483	117.3293	1,792.4000	Not Certified	2026		18/01/2024
Tawai	Malaysia	Tawai 2	5.6088	117.3617	3,232.7000	Not Certified	2026		18/01/2024
Tawai	Malaysia	Pertama	5.6728	117.2586	2,703.9000	Not Certified	2026		18/01/2024
Tawai	Malaysia	Sapa Payau	5.7024	117.2992	1,240.2000	Not Certified	2026		18/01/2024
Tawai	Malaysia	Ruku Ruku	5.5554	117.2783	3,196.2000	Not Certified	2026		18/01/2024
Tawai	Malaysia	Lokan	5.5321	117.3046	2,565.1000	Not Certified	2026		18/01/2024
Tawai	Malaysia	Lokan Baru	5.5159	117.3653	1,873.9000	Not Certified	2026		18/01/2024
Kanowit Tinjar	Malaysia	Kanowit Palm Oil Mill	2.1642	112.0988		Not Certified	2026		18/01/2024
Kanowit Tinjar	Malaysia	Jih	2.1709	112.1069	2,936.4000	Not Certified	2026		18/01/2024
Kanowit Tinjar	Malaysia	Bawan	2.1448	112.2045	1,794.4000	Not Certified	2026		18/01/2024
Kanowit Tinjar	Malaysia	Pedai	2.1740	112.1658	3,421.6000	Not Certified	2026		18/01/2024
Kanowit Tinjar	Malaysia	Mapai	2.1314	112.2781	2,467.1000	Not Certified	2026		18/01/2024
Kanowit Tinjar	Malaysia	Kelimut	2.0567	112.0658	3,444.5000	Not Certified	2026		18/01/2024
Kanowit Tinjar	Malaysia	Loagan Bunut Palm Oil Mill	3.7285	114.2822		Not Certified	2026		18/01/2024
Kanowit Tinjar	Malaysia	Loagan Bunut	3.7204	114.2754	12,522.1200	Not Certified	2026		18/01/2024

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

Not Applicable