	SIRIM QAS INTERNATIONAL SDN. BHD. Building 4, SIRIM Complex, No. 1 ,Persiaran Dato' Menteri, Section 2, 40700 Shah Alam, Selangor, Malaysia.	**File Ref. : EB21060001**
	RSPO PUBLIC SUMMARY REPORT	

CLIENT : TELOK SENGAT BUSINESS UNIT – TELOK SENGAT PALM OIL MILL

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	
Telok Sengat Business Unit – Telok Sengat Palm Oil Mill	Telok Sengat POM	1° 34' 6.684" N	104° 2' 37.434" E	Telok Sengat, 81900 Kota Tinggi, Johor.
	Telok Sengat Estate	1° 34' 5.111" N	104° 2' 13.215" E	
	Chamek Estate	2° 8' 59.556" N	103° 15' 0.251" E	Jalan Paloh, 86009 Kluang, Johor.
	Kulai Young Estate	1° 37' 32.235" N	103° 31' 48.684" E	Jalan Sedenak, 81000 Kulai, Johor.

MAP : See Attachment 1

AUDIT DATE : 24th to 28th June 2024 **DURATION :** 15 auditor days

TYPE OF AUDIT : ■ **Annual Surveillance Audit No. 04** ☐ **Recertification Audit**

STANDARD: MYNI 2019 FOR RSPO PRINCIPLE & CRITERIA 2018

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

VALIDITY OF RSPO CERTIFICATE : 11/09/2020 – 10/09/2025 (Transfer CB)

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	: **10 / 10 / 2024**	Date	: 14/10/2024

SUMMARY OF AUDITS

<table>
<tr><th colspan="6">Annual Surveillance Audit 4</th></tr>
<tr><td>On-site audit date :</td><td colspan="3">24–28/06/2024</td><td>No. of auditor days:</td><td>15 auditor days</td></tr>
<tr><td>Audit team :</td><td colspan="5">Dzulfiqar Azmi (LA), Rozaimee Ab Rahman, Ismail Adnan Abdul Malek</td></tr>
<tr><td>No. of major NCR :</td><td>1</td><td colspan="3">Indicator: 6.2.2</td><td>Closing date: 26/09/2024</td></tr>
<tr><td>No. of minor NCR :</td><td>2</td><td colspan="4">Indicator: 3.3.2, 7.3.1</td></tr>
<tr><td rowspan="8">Indicate by ticking the stakeholders interviewed during the on-site audit :</td><td>Employees / Workers organizations</td><td>Settlers</td><td>Villagers / Local communities</td><td colspan="2">Suppliers</td></tr>
<tr><td>X</td><td></td><td>X</td><td colspan="2">X</td></tr>
<tr><td>Contract workers</td><td>Local & National NGOs</td><td>Govt. agency / Statutory bodies</td><td colspan="2">Independent growers / Smallholders</td></tr>
<tr><td>X</td><td></td><td></td><td colspan="2">X</td></tr>
<tr><td>Indigenous people</td><td>Contractor</td><td colspan="3">Others (Please specify)</td></tr>
<tr><td></td><td>X</td><td colspan="3"></td></tr>
<tr><td colspan="2"></td><td colspan="3"></td></tr>
<tr><td colspan="2"></td><td colspan="3"></td></tr>
<tr><td>Supply base sampled :</td><td colspan="5">Telok Sengat Estate, Chamek Estate, Kulai Young Estate</td></tr>
<tr><td>Changes since the last audit :</td><td colspan="5">Transferred to Sirim QAS International dated 16/04/2024. There are changes to certified, planted and HCV area. Refer summary of information table 1.</td></tr>
<tr><td>Justification of audit planning :</td><td colspan="5">Total allocation of auditor days for the CU (onsite) were:
Mill = 3 days (2 days for safety and health, environment, mill best practices, GHG verification and Social at Mill) + (1 day for supply chain certification systems)
Estate = 4 days for each estate for verification of safety and health, environment, good agriculture best practices, Social, HCV, TBP, Partial Certification and GHG verification plus the verification of Land History and Land Title.</td></tr>
<tr><td>Report approved by :</td><td colspan="3">Kamini Sooriamoorthy</td><td colspan="2">Approval date:10/10/2024</td></tr>
</table>

SUMMARY OF INFORMATION

TABLE 1

	STAGE 2	ASA 1	ASA 2	ASA 3 (Previous CB)	ASA 4 (SIRIM)
Projection Period / Reporting Period*				September 2023 – August 2024	*June 2024 – May 2025
Certified FFB Processed (MT)				90,400.00	*52,020.00
Production of Certified CPO (MT)				18,984.00	10,924.10
Production of Certified PK (MT)				3,706.00	2,080.80
Certified Areas (Ha)				5,170.90	*5,150.69
Planted Areas (Ha)				4,842.32	*4,780.10
Production Areas (Ha)				4,476.52	3,968.40
HCV Areas / Conservation Areas (Ha)				138.18	*48.29
REMARKS	*Audit was conducted in the middle of June 2024, the actual period covered during this reporting period was June 2023 to May 2024. *The forecasted Fresh Fruit Bunches (FFB) certified processed for the upcoming reporting period are expected to decrease significantly due to ongoing replanting activities and the presence of immature areas at both Telok Sengat Estate and Chamek Estate. Additionally, Kulai Young Estate has been sold to SIPP Power Sdn. Bhd. for the establishment of a data centre. As a result of this transaction, the planted hectares will gradually diminish each year until 2026, aligning with the planned development timeline for the data centre. **Telok Sengat Estate (additional of 58.78 ha in panted area and additional of 20.21 ha in certified area)* ▪ Changes in planted hectares are due to a resurvey and updated GPS hectarage conducted by the Drone Unit and Applied Agricultural Resources Sdn. Bhd. in August 2023. The Drone Unit performed GPS mapping to provide a more accurate area statement in the budget system for FY2024. In September 2023, the estate underwent a realignment of its High Conservation Value (HCV) areas by the Malaysian Environmental Consultant (MEC). This realignment revealed that low-lying areas had dried, resulting in the identification of vacant land suitable for oil palm cultivation. ▪ Changes in the certified area, as referenced in the email dated August 18, 2023, from the Land Management Unit, indicate an update involving 66 freehold land titles. The total area has been updated to 3,669.79 hectares. **Chamek Estate (reduced to 4.79 ha)* ▪ Changes in planted hectares are due to a resurvey and updated GPS hectarage conducted by the Drone Unit and Applied Agricultural Resources Sdn. Bhd. in August 2023. The Drone Unit performed GPS mapping to provide a more accurate area statement in the budget system for FY2024. **Kulai Young Estate (reduced to 116.30 ha)* ▪ The estate was sold to SIPP Power Sdn. Bhd. for the development of a data center. Consequently, the planted hectares will gradually decrease each year until 2026, in line with the planned development timeline. *All estates underwent a realignment of their High Conservation Value (HCV) areas by the Malaysian Environmental Consultant (MEC). At Telok Sengat Estate in September 2023, 33.24 hectares were identified as HCV. At Chamek Estate in April 2024, 3.96 hectares were identified, and at Kulai Young Estate in October 2023, 11.09 hectares were identified.				

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

TABLE 2

	PO	PK
****Last years certified volume (MT)**	18,984.00	3,706.00
Last years actual certified sold (MT)	16,495.46	2,944.77
Last years actual sold under other schemes (MT)	0.00	0.00
Last years sold conventional (MT)	695.53	0.00
Last year actual sold CSPO credits (where applicable)	0.00	0.00
New year certified volume (MT)	10,924.10	2,080.80

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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 auditing since 2018. He is a qualified RSPO and MSPO Lead Auditor from 2020.
Rozaimee Ab Rahman	Auditor / SCCS, Safety, Environment	Holds a B.Sc. in Agriculture from University Putra Malaysia. He had more than 5 years of working experience in the oil palm operation. He is a qualified RSPO P&C, MSPO and RSPO SC 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 Telok Sengat palm oil mill and three of its supply bases. The sampling methodology applies to supply bases with more than four estates. The sampling shall be conducted in conformance with the requirements specified in the RSPO Certification Systems Document, November 2020. The Telok Sengat POM supply bases covered during the audit include Telok Sengat Estate, Chamek Estate, and Kulai Young Estate. The audit included on-site visits to the estates, mill, and settlers' houses to verify the implementation of the certification requirements. Interviews with the CU's management, employees, contractors and their employees, independent smallholders, out grwoers, local communities, 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. 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 with local and foreign check roll workers from POM and all estates, male and female via daily rated or pieced rated wages. ▪ All workers interviewed acknowledged they have signed employment agreements with the estate. The contents of agreement were understood, as these were prepared in Bahasa. The contents were explained to them by the management team. ▪ Pre-induction briefing on conditions and terms of employment was explained to them during first reporting of duty. ▪ They are aware of their working hours (7.5 hours). They also acknowledged being paid overtime for any work more than 7.5 hours. There is no forced overtime. ▪ They have been getting salaries above RM1,500 and paid before the 7th of every month. ▪ All local workers have been paid the entitlement as per Employment Act 1955 such as work on rest day, public holiday, annual leave, maternity leave, medical leave, etc. ▪ Confirmed there are no abuse at work, and no sexual harassment. ▪ There is no discrimination between migrant contractor workers and local/foreign check roll workers, between male and female workers. ▪ Entitled to free medical facilities at the estate clinic and panel clinic nearby. ▪ Have worker representatives (NUPW) who attend regular meetings with the management where they can put forward any complaints and raise any issues. They are aware of the complaints form that is available for use. ▪ Comfortable housing with water and electricity provided.
2) Settlers	Not applicable.
3) Villagers / Local communities (including women representatives, displaced communities)	In interviews conducted with representatives' local communities from Kampung Chamek and Kampung GSA (Group Settlement Area), Kg Johor Lama, Kg Teluk Sengat, Kg Melayu Chamek, Kg Sri Gunung Pulai, neighbouring smallholders i.e. Jaya Sewajar Sdn Bhd, Solaiappan Narachman and the Penghulu of Teluk Sengat, it was confirmed that there is no evidence of any ongoing land disputes involving Telok Sengat BU. The representatives also indicated that they have not encountered any significant issues with the management of the estate and mill operations. They expressed satisfaction with the current relationship and interactions with the estate management team.
4) Suppliers	No issue raised. Payments are received in time.
5) Contract workers (local / foreign / Orang Asli workers / male & female)	Interviewed contract workers i.e., those employed by contractors to provide harvesting, loading and transportation works. They confirmed that they have signed employment contracts with their contractor, receive more than minimum wages, wages are paid before the 7th of every month, provided accommodation with basic facilities such as water, electricity, free medical facilities. They did not raise any complaints or grievances during the audit. Although Employment Act 1955, Employment (Amendment) Act 2022 and Minimum Wage 2022 requirements, however, detailing requirements in the sampled Contractors employee salary slips and employment were found inadequate, hence, a *Major NCR raised.*
6) Local & national NGOs	Not applicable.
7) Government agencies / Statutory bodies	Not applicable.
8) Independent growers / Smallholders	During interviews with out growers and independent smallholders cum local communities, it was confirmed that they have no issues related to

	payments and maintain splendid relations with the CU management.
9) Indigenous people	There are no indigenous communities living within and in vicinity of Teluk Sengat BU.
10) Contractor	Spoke to contractors: Perusahaan Mewah Hijau Distinction One Sdn Bhd, Idela Link Enterprise, Voon Siaw Phin, Lian Kin Tractor Works, Sing Rubber & Transport Sdn Bhd, Yewtan Enterprise Sdn Bhd which provide services: FFB, EFB, CPO loading and transportation, Replanting and Machinery rental 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)	The Telok Sengat Business Unit can demonstrate legal ownership of its lands through possession of land titles. The estates under the Telok Sengat Business Unit management possess a total of 76 land titles. These titles include detailed information such as the names of lessees, hectare sizes, terms and conditions, lease periods, and grant numbers. Additionally, BPB (Boustead Plantations Berhad) entered into an Estate Management Agreement dated 28/09/2021 with Boustead Agency and Consultancy Services Sdn. Bhd. and SIPP Power Sdn Bhd for a period of five (5) years. Under this agreement, Kulai Young Estate will maintain its current portfolio of five (5) land titles without any changes.
12) Others (please specify)	Sundry shop operator at Teluk Sengat and Kulai Young Estates Estate are aware of the need to obtain permit to store and sell controlled items such as rice, sugar, flour cooking oil and LPG. They have already obtained KPDNHEP authorization/permit from to sell these items as sighted by the Auditor during onsite visits to the shops. Canteen operators at Teluk Sengat POM had acquired business license, attended food handling training and got vaccinated and medically examined by a registered medical practitioner. Certificate as proof of training and vaccination/inoculation taken were sighted.

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 Telok Sengat Business Unit - Telok Sengat Palm Oil Mill which is one of the subsidiaries of Boustead Plantation Berhad. Telok Sengat BU comprises of 1 palm oil mill and 3 oil palm plantations (Telok Sengat Estate, Chamek Estate and Kulai Young Estate) located in the Southern region of Malaysia.

Telok Sengat Palm Oil Mill (POM) was commissioned in September 1985 under the name Heah Joo Seang Rubber Estates Sdn. Bhd. on 04/01/2010, the name was changed to Boustead Telok Sengat Sdn. Bhd. The mill's initial processing capacity was 30 metric tons of fresh fruit bunches (FFB) per hour. In January 2015, this capacity was upgraded to 40 metric tons of FFB per hour to accommodate increased production demands and improve operational efficiency. Additionally, a biogas system was commissioned in December 2015, reflecting our commitment to sustainable practices by reducing greenhouse gas emissions and converting waste into renewable energy.

Telok Sengat Estate is located on relatively flat land in Kota Tinggi District, Johor. It is divided into Main Division and Guntong/Nanyo Division. The neighboring Felda Plantations are Felda Ayer Tawar 5 Estate, Felda Ayer Tawar 1 Estate and Felda Ayer Tawar 2 Estate. Tai Tak Plantation, a private estate, is also located nearby.

Kulai Young Estate is situated in Kulai District, Johor. Kulai Young Estate was previously under the management of Selangor Coconut Berhad and was subsequently handed over to Boustead Sungai Manar. From April 2011 to July 2016, Kulai Young Estatet combined with Boustead Telok Sengat Estate. In July 2016, the estate was separated from Telok Sengat Estate and began operations entity under Boustead Plantations Berhad. The estate is surrounded by two SD Guthrie Berhad plantations i.e. Seri Pulai Estate and Kulai Estate and five quarries.

Chamek Estate is situated in Kluang District, Johor. It was initially a rubber estate and currently planted with all oil palm plantations. There are 2 villages bordering Chamek Estate namely Kampung Chamek and Kampung GSA (Group Settlement Area). The population of Malays, Chinese and Indians is almost equal in two villagers.

The CU was certified to RSPO P&C MYNI 2014 since 11/09/2020 by another Certification Body. The certification was transferred to SIRIM on 16/04/2024.

The Palm Oil Mill (POM) is certified under the ISO 9001:2015 Quality Management System, and Chamek Estate has the Anti-Bribery Management System (ABMS) under ISO 37001:2016 and MS ISO 37001:2016 standards. These certifications were awarded by SIRIM QAS International Sdn. Bhd.

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

The Fresh Fruit Bunches (FFB) sourced for Telok Sengat BU come from a supply base that includes certified and uncertified sources, including BPB sister estates and out growers surrounding the POM. Details of the FFB actual and projected contribution from each source to the mill are shown in the following tables.

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

Estates	FFB Production	
	Tonnes	Percentage (%)
Telok Sengat Estate	63,684.76	48.99
Chamek Estate	11,339.30	8.72
Kulai Young Estate	5,719.54	4.40
Certified volume	**80,743.60**	**62.12**
Eldred Estate	21,890.45	16.84
Bekoh Estate	20,219.53	15.55
Jaya Sewajar	626.11	0.48
UM Plantation	1,590.77	1.22
Rudijaya	2,714.34	2.09
Angtong Estates	2,204.68	1.70
Sister estates and out growers (non-certified volume)	**49,245.88**	**37.88**
Overall Total FFB Production	**129,989.48**	**100.00**

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

Estates	FFB Production	
	Tonnes	Percentage (%)
Telok Sengat Estate	40,900.00	38.94
Chamek Estate	7,120.00	6.78
Kulai Young Estate	4,000.00	3.81
Certified volume	**52,020.00**	**49.53**
Out growers (non-certified volume)	**53,013.00**	**50.47**
Overall Total FFB Production	**105,033.00**	**100.00**

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

RSPO Supply Chain Model: Mass Balance	Total (MT)
FFB Received	129,989.48
FFB Processed	129,989.48
Certified FFB Processed	80,743.60
Non-certified FFB Processed	49,245.88
Crude Palm Oil (CPO)	
Overall CPO Production	28,199.58
Certified CPO Production	17,504.39
Certified CPO delivered as RSPO	16,495.46
Certified CPO delivered as non-RSPO (Conventional)	695.53
Certified CPO delivered under other sustainable schemes (ISCC)	0.00
Palm Kernel (PK)	
Overall PK Production	4,949.96
Certified PK Production	3,076.88
Certified PK delivered as RSPO	2,944.77
Certified PK delivered as non-RSPO	0.00
Certified CPO delivered under other sustainable schemes	0.00
Product sold under Book & Claim	0.00

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

RSPO Supply Chain Model: Mass Balance	Total (MT)
FFB Received	105,033.00
FFB Processed	105,033.00
Certified FFB Processed	52,020.00
Certified CPO Production	10,924.10
Certified PK Production	2,080.80

Remarks: The forecasted Fresh Fruit Bunches (FFB) certified processed for the upcoming reporting period are expected to decrease significantly due to ongoing replanting activities and the presence of immature areas at both Telok Sengat Estate and Chamek Estate. Additionally, Kulai Young Estate has been sold to SIPP Power Sdn. Bhd. for the establishment of a data center. As a result of this transaction, the planted hectares will gradually diminish each year until 2026, aligning with the planned development timeline for the data center.

Table 5: Planted and certified area of the CU

Estate	Planted (ha)	Certified (ha)
Telok Sengat Estate	3,542.70	3669.79
Chamek Estate	790.90	816.90
Kulai Young Estate	446.50	664.00
Total	**4,780.10**	**5,150.69**

Telok Sengat Estate (additional of 58.78 ha in panted area and additional of 20.21 ha in certified area)

- Changes in planted hectares are due to a resurvey and updated GPS hectarage conducted by the Drone Unit and Applied Agricultural Resources Sdn. Bhd. in August 2023. The Drone Unit performed GPS mapping to provide a more accurate area statement in the budget system for FY2024. In September 2023, the estate underwent a realignment of its High Conservation Value (HCV) areas by the Malaysian Environmental Consultant (MEC). This realignment revealed that low-lying areas had dried, resulting in the identification of vacant land suitable for oil palm cultivation.
- Changes in the certified area, as referenced in the email dated August 18, 2023, from the Land Management Unit, indicate an update involving 66 freehold land titles. The total area has been updated to 3,669.79 hectares.

Chamek Estate (reduced to 4.79 ha)

- Changes in planted hectares are due to a resurvey and updated GPS hectarage conducted by the Drone Unit and Applied Agricultural Resources Sdn. Bhd. in August 2023. The Drone Unit performed GPS mapping to provide a more accurate area statement in the budget system for FY2024.

Kulai Young Estate (reduced to 116.30 ha)

- The estate was sold to SIPP Power Sdn. Bhd. for the development of a data center. Consequently, the planted hectares will gradually decrease each year until 2026, in line with the planned development timeline.

Table 6: Planting profile for the 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
Telok Sengat Estate	2000	3rd	101.4	0.00	101.40		
	2001	3rd	144.5	0.00	144.50		
	2002	3rd	169.2	0.00	169.20		
	2003	3rd	286.3	0.00	286.30		
	2004	3rd	195.6	0.00	195.60		
	2005	3rd	198.3	0.00	198.30		
	2007	3rd	121.5	0.00	121.50		
	2008	3rd	111.2	0.00	111.20		
	2010	3rd	125.6	0.00	125.60		
	2011	3rd	122.9	0.00	122.90		
	2012	3rd	151.2	0.00	151.20		
	2013	3rd	137.6	0.00	137.60		
	2014	3rd	239.3	0.00	239.30		
	2015	3rd	175.0	0.00	175.00		

	2016	3rd	149.7	0.00	149.70		
	2018	3rd	203.9	0.00	203.90		
	2019	3rd	179.8	0.00	179.80		
	2020	3rd	154.1	0.00	154.10		
	2022	3rd	0.00	155.70	155.70		
	2023	3rd	0.00	213.90	213.90		
	2024	3rd	0.00	206.00	206.00		
Total			**2,967.10**	**575.60**	**3,542.70**	**83.75**	**16.25**
Chamek Estate	1998	1st	32.50	0.00	32.50		
	2000	1st	137.30	0.00	137.30		
	2001	1st	132.90	0.00	132.90		
	2006	1st	10.80	0.00	10.80		
	2007	1st	40.60	0.00	40.60		
	2010	2nd	22.20	0.00	22.20		
	2012	2nd	17.60	0.00	17.60		
	2014	2nd	21.50	0.00	21.50		
	2016	2nd	19.10	0.00	19.10		
	2017	2nd	39.30	0.00	39.30		
	2018	2nd	38.60	0.00	38.60		
	2021	2nd	42.40	0.00	42.40		
	2022	2nd	0.00	111.20	111.20		
	2023	2nd	0.00	98.50	98.50		
	2024	2nd	0.00	26.40	26.40		
Total			**554.80**	**236.10**	**790.90**	**70.10**	**29.90**
Kulai Young Estate	1995	2nd	64.10	0.00	64.10		
	1996	2nd	18.00	0.00	18.00		
	1997	2nd	36.60	0.00	36.60		
	2010	3rd	33.00	0.00	33.00		
	2011	3rd	87.20	0.00	87.20		
	2012	3rd	13.60	0.00	13.60		
	2013	3rd	37.00	0.00	37.00		
	2014	3rd	71.50	0.00	71.50		
	2015	3rd	28.90	0.00	28.90		
	2016	3rd	56.60	0.00	56.60		
Total			**446.50**	**0.00**	**446.50**	**0.00**	**100.00**
Total of the CU			**3,968.40**	**811.70**	**4,780.10**	**83.00**	**17.00**

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.

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 :

_____

_____

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 nonconformity will be upgraded to major nonconformity

3.5. Complaint received from stakeholder (if any)

No complaints were raised during the stakeholders' consultation.

4.0 DETAILS OF NON-CONFORMITY REPORT

4.1 For P&C (Details checklist refer to Attachment 4) :

Total no. of minor NCR(s) List : 2 3.3.2, 7.3.1

Total no. of major NCR(s) List : 1 6.2.2

4.2 For SC (Details checklist refer to Attachment 4) :

Total no. of major NCR(s) List : N/a

5.0 AUDIT CONCLUSION

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

6.0 RECOMMENDATION

☐ No NCR recorded. Recommended to continue certification.

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

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

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

■ Recommended to continue certification.

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

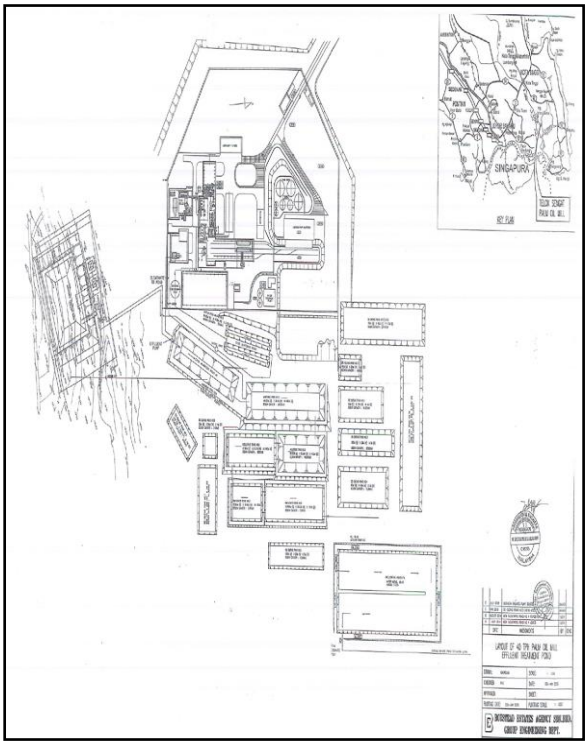
Note: Major NCRs which are not addressed within a further 90 days shall result in the certificate being withdrawn.

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

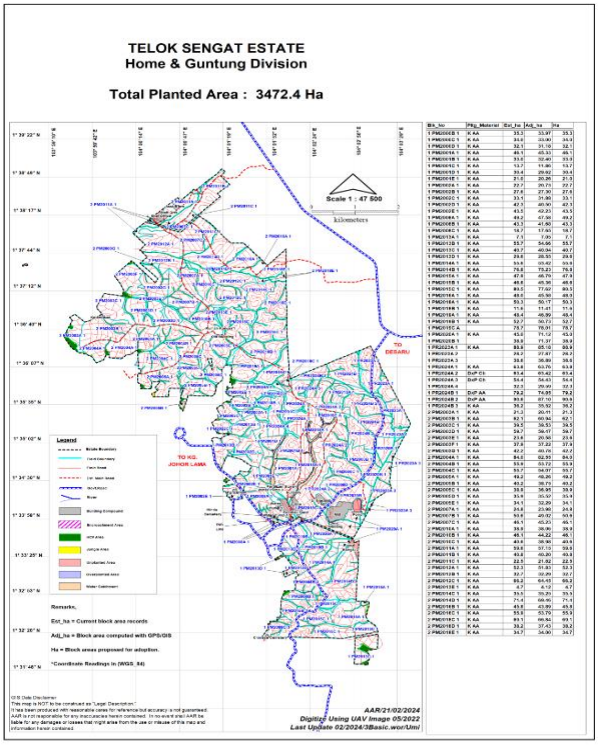
Audit Team Leader :	DZULFIQAR AZMI		27/09/2024
	(Name)	(Signature)	(Date)

Attachment 1 - Map

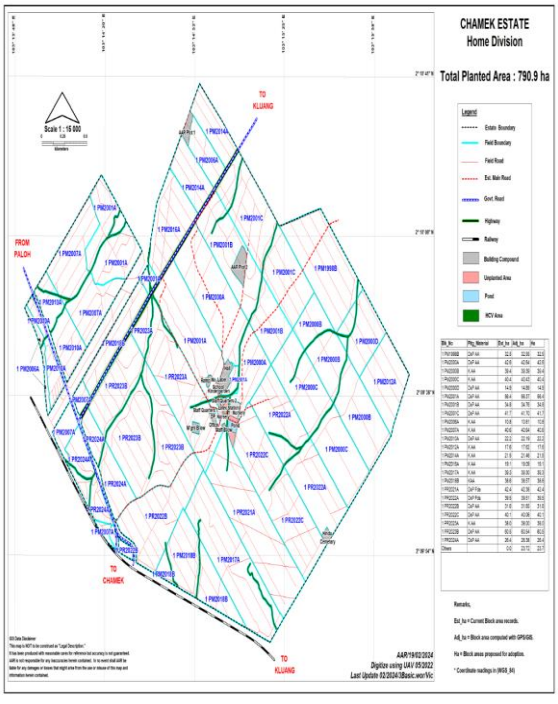
Mill Layout



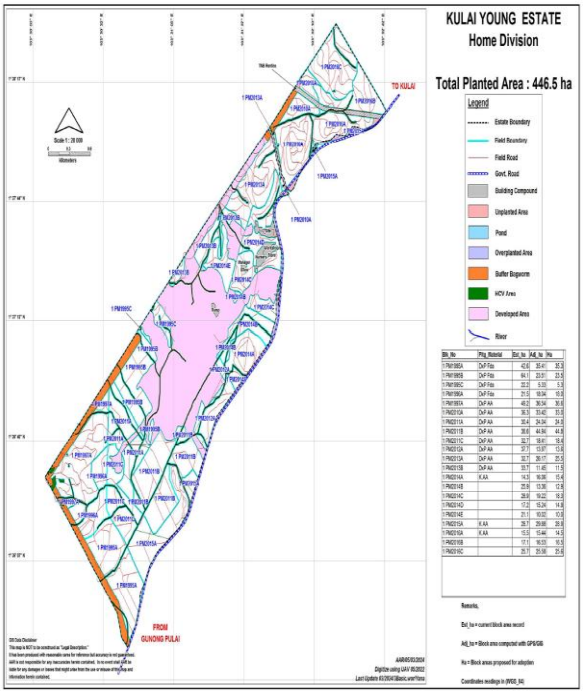
Telok Sengat Estate and Telok Sengat POM



Chamek Estate



Kulai Young 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 : 24th to 28th June 2024

3. Site of assessment : Telok Sengat Business Unit – Telok Sengat Palm Oil Mill:
i. Telok Sengat POM
ii. Telok Sengat Estate
iii. Chamek Estate
iv. Kulai Young 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 (Social Internal, GAP, TPB, Metric Template)
Auditor :
1) Rozaimee Abd. Rahman (Safety, Environment, SCCS)
2) Ismail Adnan (Social External, HCV)

Observer : N.A.

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 within 90 days or else the certificate shall be suspended.
If the major nonconformities are still not addressed within another 90 days, the certificate shall be terminated. If there are five or more major non-compliances within one Principle found during the audit, immediate suspension of RSPO certification shall be recommended.
For minor nonconformities raised in the surveillance audit, corrective action shall be verified in the next audit. These shall be upgraded to major nonconformities if the corrective actions are not 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 other than information, which is in the public domain.

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

10. Working Language : English and Bahasa Malaysia

11. Reporting

a)	Language	:	English
b)	Format	:	Verbal and written
c)	Expected date of issue	:	2 weeks after the closure of the Major NC / or if only minor NC, 30 days from the last day of 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: 24/06/2024 (Monday)

<table>
<tr><th>Time</th><th colspan="3">Activities / areas to be visited</th><th>Auditee</th></tr>
<tr><td>9.00 am</td><td colspan="3">Opening Meeting for Telok Sengat Business Unit – Telok Sengat Palm Oil Mill. 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="3">Overview of current activities of CU by audit team & Logistics discussion to the sites to be visited at Chamek Estate.</td><td>Management Representative</td></tr>
<tr><td rowspan="3">9.45 am</td><td colspan="3">To assign each audit team members – site and the P&C requirements</td><td></td></tr>
<tr><td>Dzul
Chamek Estate</td><td>Rozaimee
Chamek Estate</td><td>Ismail
Chamek Estate</td><td></td></tr>
<tr><td>Coverage of assessment: P1 – P7 (Social Internal, GAP)
Facilities provided at housing inspection, mosque/surau, community center, School/CLC, Humana/Crèche, provision shop & etc.
Site inspection/interview at production area – harvesting operation at field 2014, spraying operation at field 2018, manuring, OP nursery, replanting area at field 2024.
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
Good agriculture practices implementation
Business plan & replanting program
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 & etc.
Site inspection/interview at production area – harvesting operation at field 2010, manuring operation at field 2007.
Waste management including disposal site at field 2001.
Aspects/impacts of estate management
Pollution mitigating plans
River system and Effluent Treatment/Discharge
Controlled/open burning.
Chemical management
Buffer/Riparian Zones at field 2010
Safety & Health practice – witness activities at site
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 field 2018, Estate Boundary at field 2021, 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></td></tr>
<tr><td>12.30 pm</td><td colspan="4">LUNCH BREAK & ZUHUR PRAYER</td></tr>
<tr><td>1.30 pm</td><td colspan="4">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="4">Audit team discussion / Interim closing / End of Day 1 audit</td></tr>
<tr><td>9.00pm</td><td colspan="4">Discussion LA and teams on potential NCRs</td></tr>
</table>

Day-2: 25/06/2024 (Tuesday)

<table>
<tr><th>Time</th><th colspan="3">Activities / areas to be visited</th><th>Auditee</th></tr>
<tr><td rowspan="3">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 Kulai Young 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
Kulai Young Estate</td><td>Rozaimee
Kulai Young Estate</td><td colspan="2">Ismail
Kulai Young Estate</td></tr>
<tr><td>Coverage of assessment: P1 – P7 (Social Internal, GAP)
▪ Facilities provided at housing inspection, mosque/surau, community center, School/CLC, Humana/Crèche, provision shop & etc.
▪ Site inspection/interview at production area – harvesting operation at field 2012, spraying operation field 2015.
▪ 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
▪ Good agriculture practices implementation
▪ Business plan & replanting program

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 & etc.
▪ Site inspection/interview at production area – harvesting at field 2013, manuring operation at field 2012.
▪ 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 field 2015
▪ Safety & Health practice – witness activities at site
▪ Hazard identification and Risk Management

Other areas identified during the assessment.</td><td colspan="2">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 field 2018, Estate Boundary at field 2023, 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></tr>
<tr><td>12.30 pm</td><td colspan="4">LUNCH BREAK & ZUHUR PRAYER</td></tr>
<tr><td>1.30 pm</td><td colspan="4">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="4">Audit team discussion / Interim closing / End of Day 2 audit</td></tr>
<tr><td>9.00pm</td><td colspan="4">Discussion LA and teams on potential NCRs</td></tr>
</table>

Day-3: 26/06/2024 (Wednesday)

<table>
<tr><th>Time</th><th colspan="3">Activities / areas to be visited</th><th>Auditee</th></tr>
<tr><td rowspan="3">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 Telok Sengat 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
Telok Sengat Estate</td><td>Rozaimee
Telok Sengat Estate</td><td colspan="2">Ismail
Telok Sengat Estate</td></tr>
<tr><td>Coverage of assessment: P1 – P7 (Social Internal, GAP)
▪ Facilities provided at housing inspection, mosque/surau, community center, School/CLC, Humana/Crèche, provision shop & etc.
▪ Site inspection/interview at production area – harvesting operation at field 2018, spraying operation at field 2017, OP nursery, replanting area at field 2024.
▪ 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
▪ Good agriculture practices implementation
▪ Business plan & replanting program

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 & etc.
▪ Site inspection/interview at production area – harvesting at field 2005, loose fruit collection at field 2007.
▪ 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
▪ Safety & Health practice – witness activities at site
▪ Hazard identification and Risk Management

Other areas identified during the assessment.</td><td colspan="2">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 field 2018, Estate Boundary at field 2021, 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></tr>
<tr><td>12.30 pm</td><td colspan="4">LUNCH BREAK & ZUHUR PRAYER</td></tr>
<tr><td>1.30 pm</td><td colspan="4">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="4">Audit team discussion / Interim closing / End of Day 3 audit</td></tr>
<tr><td>9.00pm</td><td colspan="4">Discussion LA and teams on potential NCRs</td></tr>
</table>

Day-4: 27/06/2024 (Thursday)

<table>
<tr><th>Time</th><th colspan="3">Activities / areas to be visited</th><th>Auditee</th></tr>
<tr><td rowspan="3">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 Telok Sengat POM.</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
Telok Sengat POM</td><td>Ismail
Telok Sengat POM</td><td colspan="2">Rozaimee
Telok Sengat POM</td></tr>
<tr><td>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><td>Coverage of assessment: P1 – P7 (Social – External)
▪ Interview with external stakeholders i.e. local communities, government agencies, NGO, smallholders, etc.
▪ Site visit at Mill Boundary, adjacent and neighbouring land use.
▪ Local sustainable development
▪ Support smallholder inclusion
▪ Complaints and grievances
▪ External stakeholders' issues & welfare
▪ Training and skill development programs
▪ Continuous improvement

Other areas identified during the assessment.</td><td colspan="2">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 (Safety & Environment)
▪ Facilities at workplace inspection (worker quarters, water treatment plant, laboratory, clinic, stores, workshop, landfill area & etc. – Safety & Health practice
▪ Site inspection/interview at production area – FFB loading ramp, boiler, sterilizer, biogas, laboratory, & etc.
▪ Mill Best Practice implementation
▪ Waste management including disposal site
▪ Aspects/impacts of mill management
▪ Pollution mitigating plans
▪ River system and Effluent Treatment/Discharge
▪ Controlled/open burning
▪ Hazard identification and Risk Management
▪ Chemical management

Other areas identified during the assessment.</td></tr>
<tr><td>12.30 pm</td><td colspan="4">LUNCH BREAK & ZUHUR PRAYER</td></tr>
<tr><td>1.30 pm</td><td colspan="4">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="4">Audit team discussion / Interim closing / End of Day 4 audit</td></tr>
<tr><td>9.00pm</td><td colspan="4">Discussion LA and teams on potential NCRs</td></tr>
</table>

Day-5: 28/06/2024 (Friday)

<table>
<tr><th>Time</th><th colspan="3">Activities / areas to be visited</th><th>Auditee</th></tr>
<tr><td rowspan="3">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 Telok Sengat POM / Teluk Sengat 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
Telok Sengat POM / Teluk Sengat Estate</td><td>Rozaimee
Telok Sengat POM / Teluk Sengat Estate</td><td colspan="2">Ismail
Telok Sengat POM / Teluk Sengat Estate</td></tr>
<tr><td>Coverage of assessment: P1 – P7 (Social – Internal, GAP)
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>Coverage of assessment: P1 = P7 (Safety & Environment)
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">Supply Chain Implementation and Coverage of assessment: P1 – P7 (Social – External, HCV)
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	Telok Sengat BU 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. The CU continued to use the internet for disseminating public information. Information relating to land titles, safety and health plans, pollution prevention plans and the procedure for complaints and grievances are available through Boustead Plantation website at http://www.bousteadplantations.com.my/home.html.
	1.1.2 Information is provided in appropriate languages and accessible to relevant stakeholders.	YES	The 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, 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.
	1.1.3 (C) Records of requests for information and responses are maintained.	YES	Records of request for information and responses are maintained by Telok Sengat POM, Chamek Estate, Kulai Young Estate and Telok Sengat Estate managements. Review on the file sighted the feedback form is available to been verified. Boustead Telok Sengat Business Unit acquired all feedback form during internal meeting with workers and external stakeholder meeting to response accordingly on any feedback and request. 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.

Clause	Indicators	Comply Yes/No	Findings
	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. 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.
	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 smallholders in Chamek Estate, 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 adopt trust and credibility with its stakeholders, including employees, customers, and partners. This commitment not only promotes a positive corporate image but also mitigates risks associated with unethical practices, thereby supporting sustainable business growth.
	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 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.

Clause	Indicators	Comply Yes/No	Findings
			The 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.

Clause	Indicators	Comply Yes/No	Findings
2.1 There is compliance with all applicable local, national and ratified international laws and regulations.	2.1.1 (C) The unit of certification complies with applicable legal requirements.	YES	It was evident that Telok Sengat BU continue to comply with the applicable laws and regulations. No issue.
	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, with Amrul Nizam B. Abdul Ghani 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.
	2.1.3 Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.	YES	The estates have installed boundary markers as sighted during the visit at the estates. This confirmed that they have maintained boundary markers by installing the red/white pole and signage. There were also points whereby boundary stones are marked and identified. As sighted boundary stone ID=11 located next to smallholder Ladang Ramli.
2.2 All contractors providing operational services and supplying labour and FFB suppliers,	2.2.1 A list of contracted parties is maintained.	YES	All operating units, Chamek Estate, Kulai Young Estate, Teluk Sengat Estate and Teluk Sengat POM had documented all contracted parties in the List of Stakeholders. Information stated in the list includes Name of Parties, Address and Contact no. The contractors listed were harvesting contractors, suppliers, transporters, replanting contractors, etc.

Clause	Indicators	Comply Yes/No	Findings
comply with legal requirements.	2.2.2 All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party. Evidence of legal due diligence of all contracted third parties, recruitment agencies (licensed/accredited) for migrant workers, service providers and labour contractors, is available.	YES	There is evidence that agreements with third parties contain clauses on meeting applicable requirements. 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 permits, employment contract, pay slips), evidence was available that these can be demonstrated by third parties. The evidence of legal due diligence of all contracted third parties was satisfactorily demonstrated.
	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	It was evident that the requirement was addressed in the Addendum to the Agreement between Boustead Estates Agency Sdn. Bhd/ Boustead Telok Sengat Sdn. Bhd. and contractors under clause 6.7.
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	TSPOM has evidence for the following for the directly source of FFB: a) Information on geo-location of FFB origins. b) Evidence of the ownership status or the right/claim to the land, or valid use of land by the grower/smallholder (MPOB License, MAP) The evidence of the current document is available in 'OCP Suppliers'. At present the mill only possesses the valid MPOB licenses and OCP Land Title for all the directly source FFB as verified by the auditor.
	2.3.2 For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator 2.3.1.	YES	Currently in TSPOM there is no indirect source of FFB. All FFB are received direct from the suppliers.

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

Implement plans, procedures and systems for continuous improvement.

Clause	Indicators	Comply Yes/No	Findings
3.1 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 2024 to 2027 where the throughput FFB, Area statement & Yield, Cost and Capital Expenditure is projected. The business plan shows the commitments of estates towards better management of resources to increase productivity while reducing the cost of expenditure. The CU has a yearly budget prepared by the management and approved by top management that indicates the business plan on an annual basis. This annual budget specifies the details of the expenditure 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 and made available during the audit.
	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 in Feb 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 Department. Management has transparently addressed the continuous suitability, adequacy, and effectiveness of the requirements for effective implementation of RSPO.
3.2 The CU regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.	3.2.1 (C) The action plan for continuous improvement is implemented, based on consideration of the main social and env. impacts and opportunities of the unit of cert.	YES	The action plan for continuous improvement was implemented, based on consideration of the main social impacts and opportunities of the unit of certification. Both estates are currently focusing on housing repair and housing upgrade as per compliance with National Laws. This plan is to ensure the buildings can be kept in a good state and safe to be occupied and used from time to time. See the Budget for housing repairs/upgrades, drainage system, sanitation, garden upkeep and CAPEX & OPEX from all operating units.
	3.2.2 As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template.	YES	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 tallied with their database system.

Clause	Indicators	Comply Yes/No	Findings
3.3 Operating procedures are appropriately documented, consistently implemented and monitored.	3.3.1 (C) Standard Operating Procedures (SOPs) for the unit of certification are in place.	YES	The CU has developed and documented several manuals for its use. Among them were Standard Operating Procedure (SOP), Oil Palm Circulars (OPC), Safe Work Procedure for 52 operations, OSHA Manual, and Procedure for the training entitled Sustainability Guidelines. The Oil Palm Circular (O.P.C) is the manual used for the operations in the estate. The manual is maintained and updated accordingly. The latest update was carried out in December 2023. The manual covered all activities in the estates from seedlings in nursery to planting in the fields, replanting, field maintenance, harvesting and dispatch of FFB to the Mill.
	3.3.2 A mechanism to check consistent implementation of procedures is in place.	NO	Head of Business Unit, Planting Advisory Department, and Safety & Sustainability Department inspect and report to ensure compliance against company policy and procedure with regards to operation, finance as well as safety, health and welfare requirements. Operating units visited maintain all records of monitoring and available for review. Checklists were available and used by the estates for operations, health and safety monitoring, workers' welfare and environmental issues. However, it was noted that the mechanism to check consistent implementation for health programmed was not effectively implemented. During the documents reviewed at Chamek Estate and Telok Sengat POM, lapses were observed in the monitoring of audiometric tests and medical surveillance programs. *As a result, Minor NCR RAR 01 2024 was raised.*
	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. Records of follow-up action, if any, are retained where necessary.
3.4 A comprehensive SEIA is undertaken prior to new plantings or operations, and a social and env. Mgnt. and monitoring plan is implemented and regularly updated in ongoing operations.	3.4.1 (C) In new plantings or operations including mills, an independent SEIA, undertaken through a participatory methodology involving the affected stakeholders and including the impacts of any smallholder/outgrower scheme, is documented.	YES	There was no new planting in the CU. Environmental Aspect and Impact Assessment (EAI) and Social Impact Assessment (SIA) were conducted internally considering activities associated to estate operations. Thus, this indicator is not applicable.
	3.4.2 For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been developed with participation of affected stakeholders.	YES	The Social Impact Assessment (SIA) Report dated in June 2018, which pertains to Telok Sengat CU, was verified. The assessment took place in April 2018 for Telok Sengat POM, Telok Sengat Estate, Kulai Young Estate, Chamek Estate, Eldred Estate, and Bekoh Estate. The SIA was conducted by third party from Malaysian Environmental Consultant (MEC). Internal and external stakeholders were consulted in May 2018 during the assessment. The SIA was carried out in the palm oil mill and all five estates, involving internal stakeholders, local communities, indigenous people, government agencies, NGOs, and other relevant parties whose participation and contribution were vital to

Clause	Indicators	Comply Yes/No	Findings
			the assessment. The findings of the assessments, along with recommendations for social impact management and mitigation, are presented in this report. The SIA also includes the baseline socio-economic data of all estates, the social profile, as well as their stakeholders. The report also contains background information on the estates, labour policies, grievance procedures (internal and external), sexual harassment policies, facilities and amenities offered by the estates, and the social impact assessment procedures and results. Secondary data collection, including document review and file checking, was also conducted. The report includes both positive and negative impacts, such as access and use rights, economic livelihood and working conditions, subsistence activities, cultural and religious values, health and education facilities, and other community values, resulting from changes such as improved transport/communication or the arrival of a substantial migrant labour force, along with its recommendations. To enhance the effectiveness of the replanting operation at Telok Sengat Estate and Chamek Estate need to aim and implement a comprehensive SIA addendum. This addendum will actively engage all affected stakeholders. The significant environmental aspects register cover all estates and mill activities/operation. Among the significant environmental aspects related to the estate operation including the activities from harvesting, pest and disease, upkeep programme, whilst the environmental aspect for the mill among others are the boiler stack emission, black smoke and palm oil mill effluent (POME) discharge and land contamination. Documents are maintained as seen above with latest review on Jan 2024.
	3.4.3 (C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.	YES	The social management action plans are being reviewed and updated on an annual basis at the CU. This takes into account inputs from external stakeholder meetings, JCC meetings, NUPW meetings, OSH Committee meetings, as well as Gender Committee meetings. Among the social issues for management and monitoring were ILO indicator implementation, complaint channel, indigenous people issues, etc. The SIA review process had included stakeholders' consultation with regards to social issues. The reviews done had involved respective Managers, Assistants and Sustainability Team with external stakeholders such as from state govt. agencies owned by YTL, govt. agencies, neighboring estates, local communities, indigenous people, independent smallholders, suppliers and contractors. The environmental aspect and impact analysis (EIA) for all the mill/estate operations are documented and revised recently being Jan 2024. In the comprehensive report, the study of aspect and impact are aimed to plan to avoid negative impact and to promote positive impacts, reduction disposal of waste taking into consideration of social responsibilities, plan to reduce pollution and release of GHG, ensure water quality meets EQA 1974, conservation of Soil Erosion at any point from further destruction, reduce contamination of chemical and fertilizer to surface water source and reduce chemical application usage. The latest external stakeholders' consultation meetings were held March 2024 at Chamek Estate & Telok Sengat POM, in Sept 2023 at Kulai Young Estate, in Dec 2023 at Telok Sengat Estate. The evidence of these stakeholder consultations has been thoroughly documented and verified. Stakeholder feedback, which is crucial for our continuous improvement and adherence to sustainable practices, has been systematically recorded in the Social Impact Assessment (SIA) and Environmental Impact Assessment

Clause	Indicators	Comply Yes/No	Findings
			(EIA) action plans. These records ensure transparency and accountability, and they guide us in addressing concerns and enhancing our operations to meet both regulatory requirements and community expectations.
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.
	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. The implementation aligns with the company's commitment to ethical recruitment processes, ensuring fair treatment and compliance with international labor standards. By not imposing recruitment fees, the CU supports the financial well-being of its workers and emphasizes its dedication to responsible labor practices.
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 CU had identified and reviewed significant hazards and risks and determined appropriate risk control measures. The hazard identification, risk assessment and risk control (HIRARC) records, as well as CHRA reports were verified during the assessment. HIRARC is subject for a review in event of the change in work process, revision/changes in legislative requirement and occurrence of accidents. The CU had review the HIRARC and amendments are summarized in a list detailing dates and reasons for updates. There are no new activities in all estates visited. All estates also established and documented Safe Working Procedure related to all estate activities. Site visit was sighted all rotating machineries are being guard, oxy acetylene well chain guarded, and workers used appropriate PPE such as helmet, wellington boots, mask, google, apron, etc.
	3.6.2 (C) The effectiveness of the H&S plan to address health and safety risks to people are monitored.	YES	Occupational health and safety (OHS) management plan for Telok Sengat BU had been established. The OHS management plan sighted addressed issues related to hazards and risks, legal register and its requirements for compliance, OSH awareness and training program, accident and emergency procedures, audiometric test, use of PPE, OSH Committee meetings, etc. Generally, the OSH plans 2024 were acceptable.

Clause	Indicators	Comply Yes/No	Findings
3.7 All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.	3.7.1 (C) A documented programme that provides training is in place, which is accessible to all staff, workers, Scheme Smallholders and outgrowers, taking into account gender-specific needs, and which covers applicable aspects of the RSPO P&C, in a form they understand, and which includes assessments of training.	YES	A documented training program that took into account gender-specific needs, and which covered applicable aspects of the RSPO P&C was available on all estates and POM. The program was accessible to all staff, workers, Scheme Smallholders and out growers. A training need identification matrix has been established with target dates for the training identified. It was made available and reviewed during the conduct of audit.
	3.7.2 Records of training are maintained, where appropriate on an individual basis.	YES	The training which had been conducted been sighted. It can be confirmed that records of training are maintained accordingly.
	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	Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS), such as SCCS SOP training for critical point areas (for FFB inspector, PIC SCCS, weighbridge clerk), bbriefing on price mechanism to OCP and engagement with CPO transporter.

SUPPLY CHAIN REQUIREMENTS FOR MILLS

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.1	Identity Preserved Module A mill is deemed to be IP is the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO P&C, or against a Group Certification Scheme Certification for the CPO mills is necessary to verify the volumes and sourced of certified FFB entering the mill, the implementation of any processing control as and volume sales of RSPO certified products. If a mill process certified and uncertified FFB without physically separating them, the inly MB Module is applicable.	YES	Not applicable since the POM used MB supply chain model.
3.8.2	Mass balance Module A mill is deemed to be MB is the mill process FFB from both RSPO certified and uncertified plantations/estates. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3rd party certified supply base.	YES	Telok Sengat POM has continued to maintain Mass Balance model. TSPOM obtained certified FFB from owned estate such as: ▪ Telok Sengat Estate ▪ Kulai Young Estate ▪ Chamek Estate Noncertified owned estate – in progress to certified ▪ Eldred Estate ▪ Bekoh Estate Noncertified from outside crop ▪ Jaya Sewajar ▪ UM Plantation ▪ Rudijaya ▪ Angtong Estates
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	As in Table 4 in the body text.

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.4	The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO supply chain managing organisation (RSPO IT platform).	YES	The mill met registration and reporting requirements for the RSPO IT Platform. Member Name Member Name: Boustead Plantations Berhad - Telok Sengat Business Unit – Telok Sengat Palm Oil Mill Website: www.bousteadplantations.com.my
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, the said procedure was sighted and found all elements of the RSPO Supply Chain standard were covered which included: 4.0 procedures / instruction manual 4.1 requirement for supply chain management system -4.1-sustainability policy 4.1.2 – management representative 4.1.3-roles and responsibility 4.1.4 – record keeping 4.1.5 – internal audit 4.1.6 – management review 4.2 resources management 4.2.1 – competency and training 4.3 traceability procedures 4.3.1 – delivery of FFB 4.3.2 – delivery of CPO & PK 4.4 supply chain models 4.4.1 -IP or SG 4.4.2 – MB 4.5 reclassification of mill supply chain 4.6 material accounting system (fixed inventory) 4.7 outsourced activities 4.8 claims 4.9 complaint and grievances 4.10 registration of transaction The revised procedure has addressed that for palm products despatch i.e. CPO and PK, need to perform quality test on individual consignment.
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	YES	As describe under para 4.1.5 SOP, Supply Chain and traceability procedure, which is following the RSPO Supply Chain Certification Standard Revision 2022 requirements and explicit internal audit procedure. Audit report has also been established. The audit was conducted against the RSPO Supply Chain Certification Standard Revision 2022 requirements.

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	Communications and Claims Documents. • Effectively implements and maintains the standard requirements within its organisation. • Any non-conformities found as part of the internal audit shall be issued corrective action. The outcomes of the internal audits and all actions taken to correct non- conformities shall be subject to management review at least annually. The organisation shall be able to maintain the internal audit records and reports.		▪ RSPO internal audit was conducted appointed internal auditors. There are zero NC & OFI for SCCS. ▪ Audit Attendance sheet, audit plan, audit notes, was sighted by auditor. ▪ Documented procedure has defined management review will be conducted once a year Management review meeting conducted in Feb 2024 (combine RSPO SC and MSPO traceability and MSPO SCCS) – attend by Head Sustainability, head Peninsular region, and all Mill and estate manager, manger and executive sustainability department.
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.	YES	TSPOM continued to receive certified FFB from own Estate, which is Telok Sengat Estate, Kulai Young Estate, and Chamek Estate. For outsider noncertified Crop from Eldred Estate, Bekoh Estate, Jaya Sewajar, UM Plantation, Rudijaya, and Angtong Estates. The validity of the certificate of the supplier has been checked accordingly. Sighted sample FFB consignment note for certified and noncertified crop for the month of June 2023 – May 2024. Among the information available on the FFB consignment note are estate name, delivery date, no of FFB bunches, FFB weight, quantity, unique identification number. It has been verified through TSPOM weighing system called 'Boustead Management System (BMS)*' and random sample of weighbridge ticket.* <u>Weighbridge ticket for FFB received from Outside FFB (non-certified)</u> Monitoring records titled as *"RSPO & MSPO Mass Balancing Records for Oil Mills"* has recorded the tonnage of certified FFB and non-certified FFB*. No* overproduction has been identified. TSPOM have also established a procedure in place for handling non-conforming oil palm products as per stated in SOP, Supply Chain and traceability procedure, 4.3.2 – delivery of CPO and PK, appendix M – procedure for off specification products.
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):	YES	Documented procedures related to sales and goods out were sighted and found adequate. Samples of certified CPO & PK sales were reviewed during audit and confirmed to be complied with the standard requirement.

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	a) The name and address of buyer; b) The name and address of the seller c) The leading or shipment/delivery date; d) The date on which the documents were issued; e) RSPO certificate number; f) A description of the product, including the applicable supply chain model (IP or MB or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation i) A unique identification number		
3.8.9	Outsourcing Activities (i) The mill shall not outsource its milling activities. In cases where the mill outsourced activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO SC Certification. (ii) The mill shall ensure the following: a) The mill has legal ownership of all input material to be included in outsourced processes b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that CB has access to the outsourcing contractor or operation if an audit is deemed necessary. c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor. The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to the respective operations, systems, and all information, when this is announced in advance.	YES	TSPOM outsources transportation of certified product (CPO) to end buyer. There is an addendum contract document between the POM 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.
3.8.10	The site shall record the names and contact details of all contractors used for the processing or physical handling of RSPO certified oil palm products.	YES	List of contact person for both transporters were made available and up to date in the List of Stakeholder and was updated as of Apr 2024.

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
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	For year 2024 no new contractor has been used for physical handling of RSPO certified volume.
3.8.12	The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements.	YES	Sighted CPO and PK delivery note, weighbridge ticket, production data, internal audit and management review records were found up to date.
	Retention times for all records and reports shall be a minimum of two (2) years and shall comply with legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock.	YES	All records related to RSPO SC were maintained minimum for 3 years as per procedure Supply Chain and traceability procedure – 4.1.4 record keeping. Sample CPO & PK dispatch notes from Jan 2019 until to date were available and well maintained.
	iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis.	YES	NA since this mill is MB Mill
	iv) For Mass Balance Module, the mill: a. shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis. b. All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO. c. The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock).	YES	TSPOM had continued to keep record and balances of all receipts of RSPO-certified FFBs and deliveries of RSPO-certified CPO and PK on a three-monthly basis in the table 'Mass Balance Record for Oil Mills'. ▪ The Mass Balance Record for Oil Mills –TSPOM indicated both positive balances for the certified CPO and palm kernel. ▪ Randomly selected weighbridge tickets issued during June 2023 to May 2024 by TSPOM for delivery of RSPO-certified CPO were verified and found to have indicated all the required information including the status of the products (RSPO MB). ▪ With respect to the delivery of PK, randomly selected weighbridge tickets issued by TSPOM during the months of June 2023 to May 2024 were verified. All weighbridge tickets issued had indicated the status of the PK (RSPO MB).
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	TSPOM 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).

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.	YES	The OER & KER were monitored on daily & monthly basis by the mill using the prepared template (e.g. Monthly Production Report – Physical Movement) to ensure their accuracy as well as monitoring of their ongoing performance.
3.8.15	Processing For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.	YES	Marketing Department personnel updated the RSPO IT platform system upon confirmed contract, normally completed via the system within 3-month period after shipment or within the duration agreed by Mill's respective customer/ buyer. They have updated the system based on input provided by TSPOM (e.g. of input Projected & Actual FFB Processed template, Mass Balancing Records for Oil Mills (3 monthly), daily production summary report, monthly production summary report etc.)
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	Documented procedures related to sales and goods out were sighted and found adequate. The requirement of sales & goods out especially on notation of applicable Supply Chain model & Certificate number being complied by indicating in weighbridge dispatch ticket. The registration of transaction being carried out by Group Plantation Marketing subordinate using the RSPO Member ID. Mill receives copy of transaction input to the system on monthly basis based on contract summary (buyer weight being put in). Remove RSPO Certified volume has been verified during actual period June 2023 to May 2024 balance certified volume will be remove at the end of license period.
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 claims (including applicable Supply Chain model and certificate number) being correctly indicated in the relevant outgoing paperwork. TSPOM 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	BPB maintains the current Human Rights Policy signed by Chief Executive Officer. The company is committed to ensuring every individual is treated with fairness, dignity, and respect. The company will respect the rights of every individual. They also recognize their responsibilities to respect human rights and avoid complicity in human rights abuses. Policies were communicated frequently through internal meetings and training with workers. Records of communication were evident.
	4.1.2 The unit of certification does not instigate violence or use any form of harassment in their operations.	YES	Telok Sengat POM, Chamek Estate, Kulai Young Estate and Telok Sengat Estate management do not instigate violence and prohibit any form of harassment in their operation as per the policies above. Onsite interviewed with sampled workers informed they have no experience on any form of harassment by the management.
4.2 There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties.	4.2.1 (C) The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.	YES	Boustead has its 'Policy and Procedure - Grievance Procedure' for implementation. Nevertheless, each Estate and Mill within Teluk Sengat 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 at the main noticeboards. The procedure is applicable to all workers for all types of complaints and grievances including sexual harassment. The procedure is accompanied by a flow chart which shows the flow of complaints received and the days (timeframe) within which action should be taken. 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 of facing any risk of reprisals. Based on the records of complaints and grievances no issue of whistle-blowing that requires anonymity of complainants and/or grievance parties.
	4.2.2 Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.	YES	BPB maintains the current Grievance Procedures. The procedure describes the management of a grievance raised by any employee or the external parties that provide services to BPB and its group of companies. It is the intention of the Company that grievances between an employee or external parties and the company be settled

Clause	Indicators	Comply Yes/No	Findings
			as equitably and as quickly as possible. In pursuance of this, it is agreed that the grievances should be processed according to the following procedure with the aim of reaching agreement and maintaining continuous good relations between both parties. Each individual estates and mill maintain the current communication procedure includes with Complaint & Grievance Flowchart. The system involved the use of forms for Continuous Improvement/Grievance/Complaint made available directly for both internal and external stakeholders in respective operating units' sites. 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	It was evident that the complainants are kept aware of the status of action taken following each complaint.
	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 Plantation 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 sustainable development as agreed by local communities.	4.3.1 Contributions to community development that are based on the results of consultation with local communities are demonstrated.	YES	BPB continuously contributes to local sustainable development with employment opportunities given to the local population and surrounding communities of the estates. The company practices having a close relationship with employees who rely on the company for much of their social and economic needs. Telok Sengat Business Unit managements continuously contribute to local communities with donation to the school, religious activities at mosques/temple activities and job opportunity to the local communities.
4.4 Use of the land for oil palm does not diminish the legal, customary or user	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	YES	Telok Sengat Business Unit able to demonstrate the evidence of legal ownership if its lands through possession of land titles. Estates in Telok Sengat Business Unit management has a list summary of 76 land titles with information of names of leased, hectare, terms & conditions, lease period and grant numbers. Copies of the land titles were available at all respective estates' offices.

Clause	Indicators	Comply Yes/No	Findings
rights of other users without their free, prior and informed consent.	and/or the actual legal or customary use of the land are available.		
	4.4.2 Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include:	YES	There is no dispute reported in Telok Sengat Business Unit estates as the land belongs to BPB. The estates' land has legal ownership to BPB Group of Estates under Telok Sengat Business Unit for Oil Palm Plantation activities.
	4.4.2a Evidence that a plan has been developed through consultation and discussion in good faith with all affected groups in the communities, with particular assurance that vulnerable, minorities' and gender groups are consulted, and that information has been provided to all affected groups, including information on the steps that are taken to involve them in decision making.	YES	The surrounding areas are owned by smallholders and other plantation companies. There's no evidence of land encroachment by the mill and all estates within Telok Sengat Business Unit. There's no evidence of land encroachment at all estates within Telok Sengat Business Unit. It was verified through the land titles confirmed that there is not any land dispute reported Evidence of documentation and stakeholder consultation shown that no customary land and encroachment within Telok Sengat Business Unit estates. This was verified through stakeholders' consultation.
	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 BPB. 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. There's no land dispute and encroachment within Telok Sengat Business Unit Estates. Also sighted the land ownership documents for BPB which entered into the Estate Management Agreement for Kulai Young Estate between Boustead Agency and Consultancy Services Sdn. Bhd. And SIPP Power Sdn Bhd for a period of five (5) years. Maps with appropriate scale showing the extent of recognised legal, customary or user

Clause	Indicators	Comply Yes/No	Findings
			rights for all Teluk Sengat OU Estates were available and verified by the Auditor. However, it was confirmed that no issue regarding legal, customary, or user right of other users in Teluk Sengat BU.
	4.4.4 All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements.	YES	Evidence of documentation and stakeholder consultation shown that no customary land and encroachment within Telok Sengat Business Unit estates.
	4.4.5 (C) Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose.	YES	
	4.4.6 There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.	YES	
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	Telok Sengat Business Unit was able to demonstrate the evidence of legal ownership if its lands through possession of land titles. Estates in Telok Sengat Business Unit management has a list summary of 76 land titles with information of names of leased, hectare, terms & conditions, lease period and grant numbers. Since the last audit, no new planting and issues of customary land occur in estates within Telok Sengat Business Unit estates that require FPIC process since the last audit. Onsite interview with relevant external stakeholders informed no new planting activities conducted. Therefore, this Indicator is not applicable.
	4.5.2 (C) FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative institutions, with all the relevant information and documents made available, with option of resourced access to independent advice through a documented, long-term and two-way process of consultation and negotiation.	YES	Since the last audit no new planting and issues of customary land have occurred in estates within Telok Sengat Business Unit estates that require FPIC process. Onsite interview with relevant external stakeholders informed no new planting activities conducted. Therefore, not applicable.

Clause	Indicators	Comply Yes/No	Findings
	4.5.3 Evidence is available that affected local peoples understand they have the right to say 'no' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated agreements are non-coercive and entered into voluntarily and carried out prior to new operations.	YES	Since the last audit, no new planting and issues of customary land occur in estates within Telok Sengat Business Unit estates that require FPIC process since the last audit. Onsite interview with relevant external stakeholders informed no new planting activities conducted. Therefore, not applicable.
	4.5.4 To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of the land allocation process.	YES	
	4.5.5 Evidence is available that the affected communities and rights holders have had the option to access to information and advice that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands.	YES	
	4.5.6 Evidence is available that the communities (or their representatives) gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator.	YES	
	4.5.7 New lands are not acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations without consent under the right of eminent domain of the federal and state land acquisition legislations.	YES	

Clause	Indicators	Comply Yes/No	Findings
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 had also developed a SOP - Fair Compensation in order to handle any issues related with 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 considering differences in ethic group, gender differences etc. if any.in the negotiation procedures. fair compensation for any issue/disputes related to land power to claim rights, ownership, and access to land between parties. Since the last audit, no new planting and issues of customary land occur in estates within Telok Sengat Business Unit estates that require FPIC process since the last audit. Onsite interview with relevant external stakeholders informed no new planting activities conducted. Therefore, it is not applicable.
	4.6.2 (C) A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.	YES	BPB established the Procedure of Fair Compensation. No new planting and issues of customary land occur in estates within Telok Sengat Business Unit estates that require FPIC process since the last audit. Onsite interview with relevant external stakeholders informed no new planting activities conducted. Therefore, it is not applicable.
	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	
	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	
4.7 For new planting, where it can be	4.7.1 (C) A mutually agreed procedure for identifying people entitled to compensation is in place.	YES	

Clause	Indicators	Comply Yes/No	Findings
demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements.	4.7.2 (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	BPB established Procedure of Fair Compensation. No new planting and issues of customary land occur in estates within Telok Sengat Business Unit estates that require FPIC process since the last audit. Onsite interview with relevant external stakeholders informed no new planting activities conducted. Therefore, it is not applicable.
	4.7.3 Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.	YES	
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	
	4.8.2 (C) Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms.	YES	
	4.8.3 Where there is evidence of acquisition through dispossession or forced abandonment of operations and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant reqs.	YES	

Clause	Indicators	Comply Yes/No	Findings
	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	BPB established Procedure of Fair Compensation. No new planting and issues of customary land occur in estates within Telok Sengat Business Unit estates that require FPIC process since the last audit. Onsite interview with relevant external stakeholders informed no new planting activities conducted. Therefore, it is not applicable.

Principle 5: Support smallholder inclusion

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

Clause	Indicators	Comply Yes/No	Findings
5.1 The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.	5.1.1 Current and previous period prices paid for FFB are publicly available and accessible by smallholders.	YES	Fresh Fruit Bunches were supplied from Boustead Plantation Berhad owned estates, which is certified FFB from owned estate and non-certified from OCP such as: ▪ Telok Sengat Estate ▪ Kulai Young Estate ▪ Chamek Estate Noncertified owned estate – in progress to certified (stage 2 done on April 2024) ▪ Eldred Estate ▪ Bekoh Estate Noncertified from outside crop ▪ Jaya Sewajar ▪ UM Plantation ▪ Rudijaya ▪ Angtong Estates it was verified that the current and past prices for FFB are being displayed at the notice board near the TSPOM weighbridge.
	5.1.2 (C) Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.	YES	TSPOM regularly explains the FFB pricing to the smallholders (FFB suppliers) as attachment to the monthly invoice. The calculation of FFB pricing as in the SECOND SCHEDULE was also included as attachment to the FFB Supplier Agreements. Monthly FFB price is also presented in detail and displayed at the noticeboard near the mill weighbridge. It was verified during this Audit, there is a record FFB pricing explains to the outsider crop in March 2024.

Clause	Indicators	Comply Yes/No	Findings
	5.1.3 (C) Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.	YES	At TSPOM, fair FFB pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base. This was confirmed by the feedback from representatives of FFB suppliers interviewed during the Audit.
	5.1.4 (C) Evidence is available that all parties, including women and independent representative organisations assisting smallholders where requested, are involved in decision-making processes and understand the contracts. These FFB price reductions for replanting and or other support mechanisms where applicable.	YES	At Telok Sengat CU, there are records kept of parties, including women and independent representative organisations assisting smallholders involved in decision-making processes and understand the contracts. These include those involving finance, loans/credits, and repayments through FFB price reductions for replanting and or other support mechanisms where applicable.
	5.1.5 Contracts are fair, legal and transparent and have an agreed timeframe.	YES	Interviews conducted with contractors and suppliers, and representatives had confirmed their understanding of their rights and obligations under the contract. Both contractors confirmed the fairness of the terms of their contract, and payments are usually received within 7 to 10 days of invoice issuance.
	5.1.6 (C) Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.	YES	These contractors interviewed confirmed that payments are made in a timely manner, namely within 7 to 10 days of invoice. The audit team has verified the latest payments record for month of April and May.
	5.1.7 Weighing equipment is verified by an independent third party on a regular basis (this can be government).	YES	At Telok Sengat POM, weighing equipment is verified by an independent third party (Metrology Corporation Malaysia Sdn Bhd) on a yearly basis, sighted latest in Nov 2023.
	5.1.8 The CU supports Independent Smallholders with cert., where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the ICS, who holds the certificates, and who holds and sells the certified material.	YES	Boustead Plantations Telok Sengat BU supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders who hold the certificates, and who holds and sells the certified material. For the current practice, Telok Sengat BU has invited the nearby smallholder to train and meeting regarding MSPO and RSPO in Jan 2023. Telok Sengat BU has encouraged the smallholder to certify with RSPO, but the smallholder doesn't want to join due to financial constraint. It Was confirmed through interview with them.
	5.1.9 (C) The unit of certification has a grievance mechanism for smallholders and all grievances raised are dealt with in a timely manner.	YES	A grievance mechanism which respects anonymity and protects complainants is in place at the Boustead Telok Sengat BU as per the Grievances Process, Grievances Procedure ", and " Consultation and Grievances Communication Procedure Internal/External" and Land Dispute compensation and calculation procedure. As at to date there is no complaint

Clause	Indicators	Comply Yes/No	Findings
			by stakeholders.
5.2 The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains.	5.2.1 The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in RSPO certification.	YES	Boustead Plantations Telok Sengat BU supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders who holds the certificates, and who holds and sells the certified material. For the current practice BU has invited the nearby smallholder to the training and meeting regarding MSPO and RSPO on date 07/03/2024 Boustead Plantations Telok Sengat BU has encouraged the smallholder to certify with RSPO, but smallholders don't want to join due to financial constraint. It has been confirmed through an interview with them. Some of them wanted to Join only for the training regarding Spraying Technique and Fertilizer Application.
	5.2.2 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	
	5.2.3 Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production.	YES	Telok Sengat CU is ready for consultation to interested smallholders (irrespective of type and outside the supply base) including women or other partners to assess their needs for support to improve their livelihoods and their interest in RSPO certification. However, based on available records at the CU, no smallholders outside the supply base had shown interest in contacting the CU for consultation.
	5.2.4 (C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.	YES	Based on available record at the CU, no smallholders outside the supply base had shown interest to contact the CU for consultation. No record specifically on pesticide handling for Scheme Smallholders was carried out.
	5.2.5 The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.	YES	Telok Sengat BU regularly reviews on progress of the smallholder support programs. However, based on available records at the CU, no smallholders outside the supply base had shown interest to contact the CU for consultation.

Principle 6: Respect workers' rights and conditions

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

Clause	Indicators	Comply Yes/No	Findings
6.1 Any form of discrimination is prohibited.	6.1.1 (C) A publicly available non-discrimination and equal opportunity policy is implemented in such a way to prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age.	YES	BPB has implemented the Group Sustainability Policy Statement signed by Chief Executive Officer. The policy was guided by the commitments spelt out in the para 2.2 under respect human right were stated promoting diversity and inclusion by providing equal 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.
	6.1.2 (C) Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against including charging of recruitment fees for migrant workers.	YES	Based on documentation review, which included employment contracts, workers' pay slips, and interviews with sampled local and foreign workers, there was no evidence of any forms of discrimination. Employment contracts and pay slips revealed that local workers receive the same rate of pay as foreign workers, along with housing allocations and the ability to enjoy the same benefits such as medical coverage and use of amenities. Overtime was given to all workers without prejudice based on caste, gender, race, or nationality. Workers are allowed to transfer workstations by obtaining approval from management if they feel unfit for the work assigned. Additionally, there is no evidence of payment of recruitment fees by foreign workers.
	6.1.3 The unit of certification demonstrates that recruitment selection, hiring, access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available.	YES	BPB has developed the Foreign Workers Procedure and Employment of Local Workers Procedure to explain the procedure of recruitment of local and foreign workers. The procedures provide clear flowcharts from recruitment and retirement until termination. Review of the workers' files sampled during this audit demonstrated that medical fitness is one to the elements for job selection. The registration cards of the workers do not specifically state any illness. The cards only state "Fit for work". Moreover, the company has established the Sustainability Policy where the company will ensure all the workers recruited will be treated equally without discrimination based on nationality, caste, religion and etc. Medical fitness will be checked prior to work to ensure fitness to the work.
	6.1.4 Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women.	YES	Based on interview held with representatives of Gender Committee members and sampled female workers at three estates, pregnancy tests are not conducted on discriminatory manner and health screenings are conducted only when legally mandated (when handling chemicals). However, during audit, there was no women employees were handling chemicals and confirmed that if they require contact with chemicals, they will allocate to other light works.

Clause	Indicators	Comply Yes/No	Findings
	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	BPB has introduced new Terms of Reference (TOR) for the Gender Committee. This new TOR includes more definitive roles and responsibilities, as well as a governance structure and programs. Meetings or activities are to be conducted once every 3 months or whenever necessary according to the new TOR. Among the discussion points in the minutes are complaints and grievances, raising awareness, identifying and addressing issues of concern, as well as opportunities and improvements for women. There were no issues related to sexual harassment or violence reported in the meeting minutes. Additionally, a WhatsApp group was established as an alternative method to monitor if there are any issues.
	6.1.6 There is evidence of equal pay for the same work scope.	YES	BPB has implemented the Group Sustainability Policy Statement signed by the Chief Executive Officer. The policy was guided by the commitments spelt out in para 2.2 under respect human right were stated promoting diversity and inclusion by providing equal opportunities and not tolerating any form of discrimination. The Policy identifies under-represented groups where they are encouraged to apply for training and employment opportunities with the Company, and that where possible, special training will be provided for such groups to prepare them to compete on equal terms for jobs and promotion. Comparisons were made of sampled employment contracts and pay slips of all job 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 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.
	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.	NO	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. However, during the current Audit, verified salary slips for Contractor's workers and Employment contracts between Contractors and their workers showed inadequate detailing of remuneration and employment entitlements in the workers' salary slips and employment contracts respectively hence, not in compliance with 5 (b) and 5 (c) Employment Regulation 1957 as evidenced by the following.

Clause	Indicators	Comply Yes/No	Findings
			Inadequate detailing of contractor's workers salary slips: Ladang Kulai Young Salary slips (January 2024) for Worker A, of Contractor Z, did not provide the following detail: 1. Actual production for the month and remuneration (allowance) calculation (which is based on piece/production rate Teluk Sengat POM Salary slips (May 2024) for Worker B of Contractor Y did not provide the following detail: 1. Calculation of remuneration (piece rated) not shown 2. Production amount not stated Salary slips (June 2024) for Worker C of Contractor X did not provide the following detail: 1. Calculation of remuneration (piece rated) not shown 2. Production amount not stated Inadequate detailing of workers entitlement in the Employment contract (between contractor and its workers) Ladang Chamek Employment contract between Contractor W and Worker D do not contain the following: 1. Number of days entitlement for paid Annual and Sick leaves 2. Paid Public holidays entitlement 3. Overtime rates 4. Daily working times Ladang Teluk Sengat Employment contract between Contractor V and its Worker E do not contain the following: 1. Number of days entitlement for paid Annual and Sick leaves 2. Paid Public holidays entitlement 3. Overtime rates 4. Daily working times Teluk Sengat POM Employment contract between Contractor U and its Worker F do not contain the following: 1. Number of days entitlement for paid Annual and Sick leaves 2. Paid Public holidays entitlement 3. Overtime rates 4. Daily working times 5. Threshold productivity for allowance entitlement

Clause	Indicators	Comply Yes/No	Findings
			Employment contract between Contractor T and its Worker G does not contain the following 1. Incentive detail and threshold for incentive entitlement *Hence, a Major NCR (ISMA 01/2024) against this indicator. is therefore, raised.*
	6.2.3 (C) There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements.	YES	The CU has complied with legal requirements and Collective Agreement under MAPA/NUPW Agreement on The Wages of Harvesters, Harvesting Kanganies, Loaders and Other Loaders on Oil Palm Estates 2019, MAPA/NUPW Field and Other General Employees and Fringe Benefit Agreement 2019. The agreement shall be deemed to have come into force with effect from 1st January 2019 and shall remain in force for a continuous period of three (3) years. The new CA still pending for approval until to date. On regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements. The working hours as per MAPA/NUPW Agreement were, working hours at 45 hours per week. For overtime, it has been mutually agreed upon between the management and workers and met the legal requirements. Overtime will be offered when there is additional job and no discrimination observed.
	6.2.4 (C) The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. National laws, or in their absence the ILO Guidance on Workers' Housing Recommendation No. 115, are used. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure.	YES	Evidence is available that the CU provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to its employees in accordance with national standards. Houses are provided rent free. Each house has between 2 to 3 rooms and accommodates between 2 to 5 workers. Foreign workers are provided with accommodation as stated in their employment contracts. Local workers too are offered accommodation, but those who are within the local communities prefer to live outside the estate premises. Among the available amenities include football fields, badminton/takraw/volleyball court, children's playground, places of worship, sundry shops and an activity hall. Additionally, a crèche is available on the Kulai Young Estate, providing childcare support and enabling workers to focus on their duties without concern for their children's safety and well-being. During the site inspection at worker quarters in the CU, the cleanliness and upkeep of the housing compound and workers' houses were found to be in satisfactory condition. The perimeter drains and monsoon drains at wooden houses were kept in good repair, with no water clogging observed. Additionally, housing windows and mosquito nettings were in good condition. The sanitation facilities provided met the minimum standards of hygiene, with all communal latrines and bathrooms maintained in a clean, sanitary, and working condition. Furthermore, all workers are given a starter kit that includes basic amenities. Housing inspections are conducted weekly, as evidenced by the housing inspection

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td></td><td></td><td>records, which were available for review. In addition, free medical treatment is available to all workers and their dependents. The CU supplies treated water through Syarikat Air Johor (SAJ) which are subsidized and free electricity from Tenaga Nasional Berhad (TNB).</td></tr>
<tr><td></td><td>6.2.5 The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.</td><td>YES</td><td>Telok Sengat Estate were able to demonstrate that efforts have been made to improve workers’ access to adequate, sufficient and affordable food by allowing food canteen sundry shops to operate near the workers’ housing or near the estate. There was also evidence of prices monitoring being done to ensure prices of items sold are not reasonable and not exorbitant. Chamek Estate and Kulai Young Estate do not have sundry shops because of their close proximity to nearby towns, which provide accessible and convenient shopping options for the workers.</td></tr>
<tr><td></td><td>6.2.6 A “DLW” is paid to all workers, including those on piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours.
PROCEDURAL NOTE:
A written policy with specific implementation plan, committing to payment of a “decent living wage” is in place.
The implementation plan with specific targets, and a phased implementation process will be in place, including the following:
• An assessment is conducted to determine prevailing wages and in-kind benefits already being provided to workers.
• There is annual progress on the 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</td><td>YES</td><td>The CU provided a decent living wage for both local and foreign workers based on prevailing wages assessment methodology. It includes wage, paid leave, mandatory/medical, retirement benefits, donations service bonus, meals, housing, health, facilities, sports and recreation, education, creche, welfare, etc. In absence of DLW, the management conducted Prevailing Wage Assessment based on check-roll worker for period of the year 2024.

<table><tr><th>Total Value of Prevailing Wage</th><th>Local Worker (RM)</th><th>Foreign worker (RM)</th></tr><tr><td>Chamek Estate:</td><td>3512.87</td><td>3512.87</td></tr><tr><td>Kulai Young Estate</td><td>3665.33</td><td>2483.81</td></tr><tr><td>Telok Sengat Estate</td><td>2552.00</td><td>2379.00</td></tr></table></td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
	implementation Until such time where the Malaysian version of "decent living wage" has been endorsed by RSPO and implemented by the unit of certification, the Malaysian minimum wage has to be paid.		
	6.2.7 Permanent, full-time employment is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal.	YES	All estates and POM employed full-time employees, and based on records reviewed and interviews conducted, there are no casual, temporary and day labour employed within all estates.
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 is available and is explained to all workers, in language that they understand, and is demonstrably implemented.	YES	The published statement recognising freedom of association and right to collective bargaining in national languages (English and/or Bahasa Malaysia) was available in the Group Sustainability Policy Statement signed by Chief Executive Officer and was publicly available on the notice board. The policy was explained to all workers during morning muster and demonstrably implemented in the National Union Plantation Workers (NUPW). The NUPW implemented for the employees to speak freely, and the meeting will be conducted once every 3 months. Interviews with workers are aware of their workers' representatives.
	6.3.2 Minutes of meetings between the unit of certification with trade unions or workers representatives, who are freely elected, are documented in national languages (English and/or Bahasa Malaysia) and made available upon request.	YES	The National Union of Plantation Workers (NUPW) is the union that represents workers at the CU. Union membership is open to both local and foreign workers, and the workers' representatives are elected by the NUPW/MAPA itself, which is an independent party. The latest meeting minutes between NUPW members and the employer were conducted accordingly and were attended by management representatives, NUPW representatives, workers' representatives, etc. Interviews with the NUPW Chairmans for the estates confirmed that the company respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively.
	6.3.3 Management does not interfere with the formation or operation of registered unions/ labour organisations or associations, or other freely elected representatives for all workers including migrant and contract workers.	YES	Based on minutes of meetings, correspondences between Boustead Plantation Berhad and NUPW Johor Branch, and interviews held with Union representatives, evidence was available that management does not interfere with the formation or operation of workers' union and representatives.
6.4 Children are not employed or exploited.	6.4.1 A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and	YES	The formal policy for the protection of children, including prohibition of child labour and remediation was in place under Group Sustainability Policy Statement signed by Chief Executive Officer. The policy emphasized that the company is committed to ensuring all workers and children's safety are protected and all employment are within the minimum

Clause	Indicators	Comply Yes/No	Findings
	included into service contracts and supplier agreements.		age limit and in compliance with national regulations and state ordinance. The policy was communicated directly during various meeting with both internal and external stakeholders of both estates and indirectly via website as per link as following: http://www.bousteadplantations.com.my/sustain_policy.html
	6.4.2 (C) There is evidence that minimum age requirements are met. Personnel files show that all workers are above the national minimum age or above company policy minimum age, whichever is higher. There is a documented age screening verification procedure.	YES	The employment documentation verified including the Employee Master Lists and sample personal particulars confirmed that minimum age requirements of above 18 years old met for all the workers employed in all operating units within the CU. The computerized PIMACS Database System able to verify and screen the age of employees upon data entry.
	6.4.3 (C) Young persons may be employed only for non- hazardous work, with protective restrictions in place for that work.	YES	Based on documents sighted, interviews and observations, there was no evidence that both estates employ anyone below the age of 18 years. This was verified by examining the master lists of each operating unit where details of the workers' particulars and dates of birth are available. Interviews with workers and staff, as well as observations made during field visits confirm that only those above 18 are employed.
	6.4.4 The unit of certification demonstrates communication about its 'no child labour' policy and the negative effects of child labour, and promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live.	YES	The company has a no child labour policy which is displayed on the company's noticeboards. Interview with sampled workers indicates the policy has been communicated to them at their morning musters. Also, during stakeholders' consultations with the communities and third-party contractors, they did confirm the policy has been shared with them and communicated to their understanding. In addition, the CU has issued a Sustainability Policy Pledge by Vendor that is to be signed by all contractors, suppliers and vendors. The Pledge states that the undersigned has read, understood and will comply to The Vendor Code of Business Conduct and BPB Sustainability Policy.
6.5 There is no harassment or abuse in the workplace, and reproductive rights are protected.	6.5.1 (C) A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all levels of the workforce.	YES	The policy to prevent sexual and all other forms of harassment and violence was implemented under the Group Sustainability Policy Statement and Anti-Harassment Policy statement, signed by Chief Executive Officer. The policy is displayed on notice boards at the estate offices. As at todate, there is no evidence or acts that contradict this policy were observed as interviewed the women workers/staffs and representative from gender committee during the audit in the CU. Additionally, the CU has formed a Gender Committee responsible for organizing relevant activities and programs. The Sexual Harassment Policy and the flowchart for handling social issues have been explained to all levels of the workforce during Gender Committee meetings. This ensures that everyone is informed about the procedures for addressing and resolving any issues related to sexual harassment, promoting a safe and respectful work environment.

Clause	Indicators	Comply Yes/No	Findings
	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 policy to protect the reproductive rights of all was implemented under the Group Sustainability Policy Statement and Anti-Harassment Policy statement, which provides protection of reproductive rights for all, especially women. The Labour Standard specifies that the company recognizes employees' rights to reproduction and reproductive health, including the right to make decisions regarding reproduction. Based on interviews with sampled female workers, there is evidence that this standard is being implemented: female workers are entitled to 98 days of paid maternity leave, and pregnant women are assigned light work. The policy grants employees the right to decide freely and responsibly about their family planning and to make decisions concerning reproduction free from discrimination, coercion, and violence.
	6.5.3 Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified.	YES	As verified during an on-site interview with relevant stakeholders, management of estates conducted the assessment in consultation with new mothers and taken actions to address their needs. With regards to Telok Sengat Estate, the new mothers' needs were assessed in April 2023, seeing the needs for the mothers required breastfeeding 30 mins time.
	6.5.4 A grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce.	YES	BPB has established Grievance Procedure. The procedure outlines respecting anonymity and protects complainants where requested. In addition, Managing Sexual Harassment in the Workforce was established as guideline and procedure actions to be taken if any case reported. The timeline for each of the stages was outlined in the procedure. A complaint panel was established to handle any complaint in the estate. The grievance procedure was communicated during morning muster and gender committee meeting. Interviewed with the sampled female workers and gender committee chairman, confirmed that they are aware of the complaint procedure and informed that there is no case of sexual harassment and violence reported.
6.6 No forms of forced or trafficked labour are used.	6.6.1 (C) All workers have entered into employment voluntarily, and the following are prohibited: • Retention of identity documents or passports (except for administration purposes including legalisation and renewal processes) • Charging the workers for recruitment fees • Contract substitution	YES	Based on extensive interviews conducted with a representative sample of foreign workers, several key findings emerged regarding their employment conditions. Firstly, it was observed that these workers keep their passports, a practice supported by the provision of safety lockers by the management. This measure ensures the security of their important documents, with passports being surrendered solely for the purpose of permit renewal, indicating a responsible approach by the management to document handling. For foreign workers recruitment is 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 and BPB have committed to the policy of no recruitment fees. At all estates, an interview conducted with newly recruited workers as harvester from Indonesia, who joined in 2024, confirmed that no recruitment fees were imposed on them.

Clause	Indicators	Comply Yes/No	Findings
	• Involuntary overtime • Lack of freedom of workers to resign • Penalty to the workers for termination of employment • Debt bondage • Withholding of wages		The voluntary nature of overtime work, coupled with appropriate payment practices, reflects a respect for workers' time and labor, with no coercive measures observed. Similarly, the freedom of movement enjoyed by these workers, allowing them to leave the premises at their discretion, signifies a level of autonomy and trust in their conduct. Another significant aspect is the absence of disciplinary measures for resignation or termination of employment, indicating a commitment to respecting workers' decisions regarding their employment status. This is further reinforced by workers' confirmation that there is no evidence of debt bondage or withholding of wages, underscoring the fair and ethical treatment of workers in this regard.
	6.6.2 (C) Where temporary or migrant workers are employed, a specific labour policy and/or procedures are established and implemented.	YES	BPB has established a foreign workers policy statement under Sustainability Policy signed by the CEO. The policy mentioned that all foreign employees should be treated fairly in terms of recruitment, terms and conditions of work, provide decent living, no contract substitution and a post arrival program will be conducted once arrive for three months. The CU maintained its specific procedure / flowchart for employment of foreign workers. The procedure has been implemented for any employment related to foreign workers. The company implemented no contract substitution and no discrimination against the foreign workers. Besides, the company also comply with Minimum Wage Order Malaysia and provided orientation to the workers to brief them on the language, safety, regulations in Malaysia and culture. Decent housing was provided to the foreign workers.
6.7 The unit of certification ensures that the working environment under its control is safe and without undue risk to health.	6.7.1 (C) The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded.	YES	The Estate / Mill Managers were appointed as responsible person(s) for safety and health issues and also chairman for OSH Committee. The Managers subsequently assigned duties of ESH coordinator to the Assistants or Healthcare Assistant for the down line implementation of ESH practices in the estates and mill. All identified Executives were officially given a letter for such an appointment. Records of regular meetings between the responsible person and workers to discuss about health and safety had been verified to the satisfactory maintained. Occupational Safety Health (OSH) Committee has been established together. The OSH committee organization chart for 2024 was available. The Estate/Mill Manager is the Chairman and the Mill Engineer/Assistant Manager is the secretary. OSH Committee meetings were held once in three months. The minutes of the meetings were made available and reviewed during the audit. OSH Committee meetings confirmed that among the agenda discussed, included the following: • Passing of previous minutes and arising matters. • Accident report (Monthly Data of Mill/Estate Safety Performance) • Workplace inspection

<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>

Safety report and programme
Training
Environmental issues
Other matters -

</td></tr>
<tr><td></td><td>6.7.2 Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in national languages (English and/or Bahasa Malaysia) and explained in the language understandable to the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.</td><td>YES</td><td>
The procedures for accidents and emergencies has been established. There is formation of ERP Team & ERP for all the identified incidents. In addition the procedures have been summarized in a chart flow form and displayed for information of all employees in the estate. They includes emergencies relating fire, chemical spillage, flood and accident at work place.

Ahli J/Kuasa Pasukan Bertindak Kecemasan 2024 headed by the Estate/Mill Managers
Carta Aliran Pelan Tindakan Kecemasan Semasa Kebakaran
Carta Aliran Pelan Tindakan Kecemasan Semasa Berlaku Banjir
Carta Aliran Pelan Tindakan Kecemasan Semasa Berlaku Tumpahan Kimia
Carta Aliran Pelan Tindakan Kecemasan -Covid 19

The organization chart for the ERP team was established and displayed for information of the employees. The important telephone contact numbers were also provided therein. Procedures guidelines were issued by SSD and amended to tailor to the situation differences in the estates and mill.
<table>
<tr><th></th><th>Emergency situation</th><th>Mill</th><th>Estate</th></tr>
<tr><td>1</td><td>Fire</td><td>/</td><td>/</td></tr>
<tr><td>2</td><td>Oil spillage</td><td>/</td><td>/</td></tr>
<tr><td>3</td><td>Effluent overflow</td><td>/</td><td>-</td></tr>
<tr><td>4</td><td>Chemical spillage</td><td>/</td><td>/</td></tr>
<tr><td>5</td><td>Flood</td><td>-</td><td>/</td></tr>
<tr><td>6</td><td>Accident at work place</td><td>/</td><td>/</td></tr>
</table>
ERT members received training and practice in emergency procedures appropriate to their respective workplace and degree of risk. The training are conducted by an accredited or qualified organization who can demonstrate their suitability to provide training. The trained personnel for the First Aid were among the employees working as field staff/mandores. The first aid boxes were available at various points in the estate office, workshop, and store. The estate distributed the first aid box to the mandores and brought along to the field during operations. In addition, there are also first aid boxes kept in the office, store and workshops. The emergency shower and eye wash were practicable to operate during emergency situation.
</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
			Records of all accidents are kept and filed. The methodology of occupational injuries is recorded using LTA. (Lost Man day MC.) This is summarized officially in the JKKP 8. Records are kept for a minimum 10 years in the office. Summary for the year is described in the JKKP 8 a mandatory requirement with submission as follows. Accident Statistics are being maintained in a satisfactory manner. In general all major incidences were attended to with proper documents maintained to address root causes and prevention measures etc.
	6.7.3 (C) Workers use appropriate personal protective equipment (PPE), which is provided free of charge to all workers at the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.	YES	Training and briefing on the operations were provided for workers to educate them on safe working practices. This is also done to ensure that the applicable precautions are taken. Training for employees is conducted from time to time based on needs through various methods such as on the job training, briefings, meetings, etc. The staff and workers such as the storekeepers, Mill workers, harvesters, pruners, field workers, sprayers, fertilizer and rat bait workers were trained, and they had understood the hazards involved and how the chemicals should be used in a safe manner. Based on the HIRARC carried out at both estates and the mill the PPE types for the various activities were identified and recommended.
	6.7.4 All workers are provided with medical care and covered by accident insurance. Costs incurred from work-related incidents leading to injury or sickness are covered in accordance with Malaysian law.	YES	Both the Estates and Mill in theTelok Sengat CU adopted SOCSO for the coverage for the local and foreign workers. The insurance coverage has ceased effective 2018 following the Government directive on the coverage.
	6.7.5 Occupational injuries are recorded using Lost Time Accident (LTA) metrics.	YES	Records of all accidents are kept and filed. The methodology of occupational injuries is recorded using LTA. (Lost Man day MC.) This is summarized officially in the JKKP 8. Records are kept for a minimum 10 years in the office. Summary for the year is described in the JKKP 8 a mandatory requirement with submission as follows. Accident Statistics are being maintained in a satisfactory manner.

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

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

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td rowspan="3">7.1
Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques.</td><td>7.1.1 (C) IPM plans are implemented and monitored to ensure effective pest control.</td><td>YES</td><td>IPM plans 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.</td></tr>
<tr><td>7.1.2 Species referenced in the Global Invasive Species Database and CABI.org are not to be used in managed areas, unless plans to prevent and monitor their spread are implemented.</td><td>YES</td><td>Plan to prevent and monitor the spread of species referenced in the Global Invasive Species Database and CABI.org (if any). This is not practiced in the visited estate. None of the species were referenced in the Global Invasive Species Database and CABI.org are used in the management of IPM.</td></tr>
<tr><td>7.1.3 There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with prior approval of government authorities.</td><td>YES</td><td>It was identified that there is no use of fire for the pest control at the estates.</td></tr>
<tr><td>7.2
Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.</td><td>7.2.1 (C) Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritized.</td><td>YES</td><td>Justification of the use of pesticides had been documented. The Manual had included a chemical register list which indicated the purpose of usage (intended target), hazards signage, trade and generic names. Both estates had maintained chemical registers and were updated periodically. The registers were updated in January 2024. No pesticides in Kulai Young Estate since February 2023 due to the estate has been sold to SIPP Power Sdn. Bhd. for data center.

The chemical used in the estates as captured from the chemical register among others as listed below.
<table>
<tr><th>No.</th><th>Chemical name</th><th>Class</th><th>No.</th><th>Chemical name</th><th>Class</th></tr>
<tr><td>1</td><td>Glyphosate isopropylamine</td><td>III</td><td>6</td><td>Cypermethrin</td><td>III</td></tr>
<tr><td>2</td><td>Sodium chlorate</td><td>III</td><td>7</td><td>Triclopyr butoxy e/ester</td><td>III</td></tr>
<tr><td>3</td><td>Glufosinate ammonium</td><td>III</td><td>8</td><td>Canyon 20G</td><td>IV</td></tr>
</table>
</td></tr>
</table>

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td></td><td></td><td>
<table>
<tr><td>4</td><td>Triclopyr butoxy</td><td>III</td><td>9</td><td>Amine 2.4 D</td><td>II</td></tr>
<tr><td>5</td><td>Metsulfuron methy 20% w/w</td><td>III</td><td>10</td><td>Bayfolan</td><td>III</td></tr>
</table>

The justification of agrochemicals use is available in the Oil Palm circulars OPC.
<table>
<tr><th>No.</th><th>Reference</th><th>Title</th></tr>
<tr><td>1</td><td>OPC 01. b</td><td>Weed management in oil palm</td></tr>
<tr><td>2</td><td>OPC 04. b</td><td>Rat control in oil palm</td></tr>
<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 where they are currently monitoring the usage of chemicals monthly to ensure reduction of chemical use in the long run. Paraquat was eliminated. In its place, alternatives such as Glyphosate and Glufosinate Ammonium were used instead. The estates also have implemented an IPM Plan to further reduce the use of pesticides. Sighted during the site visit the establishment of beneficial plants along the estate roads and immature areas as well as barn owl boxes placed at intended areas.</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 use of pesticides except in immature and young fields, where prophylactic spraying using diluted cypermethrin are still practised for the Pest and Diseases management such as control of Rhinoceros Beetle as per SOPs.</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</td><td>YES</td><td>The CU only used pesticides that were officially registered under the Pesticides Act 1974 (Act 149) and the relevant provision (Section 53A); and in accordance with USECHH Regulations 2000. From the review of the chemical register January 2024, it was noted that all pesticides used are of class II, III, IV. There was no evidence of pesticides that are categorized as World Health Organization Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions had been used.</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
	process, or when authorised by government authorities for pest outbreaks. The due diligence refers to:		
	7.2.5a Judgment of the threat and verify why this is a major threat.	YES	
	7.2.5b Why there is no other alternative which can be used.	YES	
	7.2.5c Which process was applied to verify why there is no other less hazardous alternative.	YES	
	7.2.5d What is the process to limit the negative impacts of the application.	YES	
	7.2.5e Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.	YES	
	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	Records showed that pesticides were handled by trained persons and used as per the MSDS/CSDS of the pesticide., the estate had the SOPs for safe handling of pesticides. Appropriate safety and application equipment had been provided and used as per the CHRA. The staff and workers such as the storekeepers, sprayers and those workers who apply the fertilizer were trained and they understood the hazards involve and how the chemicals should be used in a safe manner.
	7.2.7 (C) Storage of all pesticides is in accordance with recognised best practices.	YES	The chemical stores in all estates were found to be in compliance with the Occupational Safety and Health Act 1994 (Act 514) as well as in the Pesticides Act 1974 (Act 149). Records of purchase, storage and used were maintained.

Clause	Indicators	Comply Yes/No	Findings
			• All of the stores were equipped with exhaust fans and the door was secured and keys held by only the storekeeper and attendant. Only authorized personnel are allowed to handle the chemicals. • All chemicals were segregated, and fertilizers were well stacked. Relevant MSDS/CSDS were available in the stores. • Empty pesticides containers were triple rinsed, holes punched in them and stored separately in the scheduled wastes store awaiting proper disposal.
	7.2.8 All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.	YES	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 of to DOE's license contractor.
	7.2.9 (C) Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.	YES	Aerial spraying of pesticides is not a practice in both estates. There was no evidence to show that such a method being used in both estates. This was also supported through interviews with executives, field staffs and workers. No such activities being witnessed during the site inspection.
	7.2.10 (C) Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.	YES	Specific annual medical surveillance for pesticide operators was documented, and actions to address related health conditions were demonstrated. Employees were found to fit handling chemical. There were some recommendations made by OHD to conduct checkup at nearest Klinik Kesihatan for non-occupational disease such as Haematuria, Hypertension, Diabetes, abnormal liver function test results, mild anaemia, etc. 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 and Klinik Kesihatan will be made as necessary. Moreover, the Hospital Assistant will actively engage in continuous health education sessions during morning muster to adopt a culture of health consciousness among all workers.
	7.2.11 (C) No work with pesticides is undertaken by	YES	All the estates and mill in the CU complied with procedure and guidelines provided in the *Polisi Pengendalian Racun Perosak Bertoksik Tinggi* signed by the CEO whereby *no work with pesticides is given to pregnant or breast-feeding women. Tidak dibenarkan pekerja wanita yang MENGANDUNG /*

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td>persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions and they are offered alternative equivalent work.</td><td></td><td>MENYUSUKAN anak membuat kerja-kerja penyemburan). The estates maintained the list of sprayers. Identification of pregnancy status is made by the respective appointed Hospital Attendant during the monthly check-up. Field interviews with the lady workers confirmed that such a regulation is a standard practice in the estates and in compliance.</td></tr>
<tr><td>7.3
Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.</td><td>7.3.1 A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.</td><td>NO</td><td>The Estates and Mill had established the waste and pollution management plan 2023/24 as shown below. The PIC and time frame was also shown in the management plan.
<table>
<tr><th>.</th><th>Activities</th><th>Source</th><th>Prevention</th><th>Action Plan</th></tr>
<tr><td rowspan="2">1</td><td rowspan="2">Gen store</td><td>Petrol oil, lubricant</td><td rowspan="2">Keep items in designated area i.e. bund 110% of capacity</td><td rowspan="2">Establish recovery procedure – accidental spillage. Kit available</td></tr>
<tr><td>Chemical</td></tr>
<tr><td>2</td><td>SW store</td><td>Scheduled waste</td><td>Comply to EQA requirement</td><td>Dispose as SW & maintain record.</td></tr>
<tr><td rowspan="2">3</td><td rowspan="2">office</td><td>Domestic/office waste</td><td rowspan="2">Implement recycling of waste Provide bins</td><td rowspan="3">Continuous education on environmental issues and program.</td></tr>
<tr><td>Toilet & kitchen</td></tr>
<tr><td rowspan="3">4</td><td rowspan="3">Workshop</td><td>Used oil & grease</td><td>Display signboards & provide litter bins</td></tr>
<tr><td>Metal waste</td><td rowspan="2">Collect discarded materials for recycling</td><td rowspan="2">Provide training on recycling</td></tr>
<tr><td>Oil drum/tank</td></tr>
<tr><td>5</td><td>Labour line</td><td>Domestic waste</td><td>Display signboards & provide litter bins</td><td>Provide training on recycling</td></tr>
<tr><td>5</td><td>Labour line</td><td>Toilet & kitchen waste</td><td>Ensure no accidental spillage</td><td>Cease using facilities in event of non functional</td></tr>
</table>
Waste management
During site visits at all estates and POM was verified. The landfills were located away from housing complexes and away from water sources. Site visits verify compliance of landfill areas.

Recycle waste was available at specified locations such as office, line sites and land fill areas. Some of the waste has been sold to the recycle center and some has been used as landscaping surrounding the line sites.
However, during site visit at Chamek Estate housing area (no 74 – contractor house) it was found that domestic waste i.e., scrap iron, bottles, drums, plastic waste, tractor tyre, etc has been left unattended at back of housing area. Meanwhile during site visit at Telok Sengat Estate (division Nanyo) green book</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
			area and chicken barn area was found that domestic waste i.e., drums, plastic container waste, etc has been left unattended. *Thus # Minor NCR RAR 01 2024 has been raised.*
	7.3.2 Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.	YES	Based on waste categories, disposal method demonstrated as per procedures and in compliance with legal requirements. The SOP for Scheduled Waste disposal is established as Boustead Plantations - Scheduled Waste Management; Date: June 2017. Scheduled Waste management records including inventor and disposal consignment maintained via "E-SWISS". SW in the mill was disposed via DOE registered disposal contractor. Domestic waste generated from workers quarters was disposed either in land fill for the or via local authority collection as following. Teluk Sengat Estate and POM via Local council collection i.e. Majlis Perbandaran Pengerang Disposal Chamek Estate via landfill at Block PM01C Kulai Young Estate via Local council collection i.e. Seelong Environmental Centre Based on site inspection at workers quarters, landfill, and waste management plan, the detail documents on the disposal/landfill sites use by domestic wastes collected by domestic waste contractors in Kulai Young and Telok Sengat Estate was demonstrated effectively.
	7.3.3 The unit of certification does not use open fire for waste disposal.	YES	During sites visit was confirmed the CU does not used open fire to dispose all the waste items. All the waste waste has been disposed through land fill areas and Government Disposal area (Seelong Environmental Centre – Kulai). The landfills were located away from water sources. Site visits verify compliance of landfill areas.
7.4 Practices maintain soil fertility at, or where improve soil fertility to, a level that ensures optimal and sustained yield.	7.4.1 Good agriculture practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts.	YES	The CU continued to implement the good agriculture practices as contained in SOPs, to manage soil fertility, to optimise yield and minimise environmental impacts. The SPOs were in the Oil Palm Circular Manual (O.P.C.). Maintenance of soil fertility was guided by its OPC in a related chapter • OPC Chapter 01a – Establishment and Maintenance of Legume Covers • 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 made by the Applied Agricultural Resources Sdn. Bhd. (AAR). Annual fertilizer recommendations were made based on annual foliar sampling. The fertilizer application program was monitored using program sheets, bin cards, Field Cost book and Fertilizer Quality Assessment by Applied Agricultural Resources Sdn. Bhd. However, there has been no application of pesticides in Kulai Young Estate since February 2023. This is because the estate was sold to SIPP Power Sdn. Bhd. for the development of a data center. As a result, agricultural activities, including pesticide application, were halted to prepare the land for its new purpose. This transition ensures compliance with regulations and supports the shift towards a more technologically driven use of the land. The advisory services from AAR

<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>were removed since practices are limited to crop evacuation and recovery only.</td></tr>
<tr><td></td><td>7.4.2 Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.</td><td>YES</td><td>Periodic foliar and soil sampling were carried out by the AAR and its result formed part of the basis for the fertilizers input recommendation. Periodic tissue and soil sampling were carried out to monitor changes in nutrient status. Annual foliar sampling for the nutrients N, P, K, Mg, Ca & B. Foliar samplings and Soil sampling, which is conducted together, were carried out to date as follows:
<table>
<tr><td>No.</td><td>Estate</td><td>Foliar Sampling</td><td>Soil sampling</td></tr>
<tr><td>1</td><td>Chamek Estate</td><td>10/04/2023</td><td>28/04/2023</td></tr>
<tr><td>2</td><td>Kulai Young Estate</td><td>04/06/2023</td><td>12/05/2022</td></tr>
<tr><td>3</td><td>Telok Sengat Estate</td><td>15/05/2023</td><td>15/05/2023</td></tr>
</table></td></tr>
<tr><td></td><td>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.</td><td>YES</td><td>The nutrient recycling strategy is currently implemented exclusively at Telok Sengat 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 Telok Sengat 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. No EFB has been applied at Chamek Estate and Kulai Young Estate due to their considerable distance from the mill. This logistical challenge makes it impractical to transport EFB to these estates.</td></tr>
<tr><td></td><td>7.4.4 Records of fertiliser inputs are maintained.</td><td>YES</td><td>Both 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 from Applied Agricultural Resources Sdn. Bhd. (AAR). The records of the fertiliser inputs were maintained in the Fertilizer Application Record Books and the Bin Card.</td></tr>
<tr><td>7.5 Practices minimise and control erosion and degradation of soils.</td><td>7.5.1 (C) Maps identifying marginal and fragile soils, including steep terrain, are available.</td><td>YES</td><td>On all estates, maps identifying marginal and fragile soils, including steep terrain, had been prepared by AAR. The soil series in the estates were classified as follows:
Chamek Estate:
Holyrood, Local Alluvium, Masal, Rasau, Rengam (Fine), Rengam Coarse, Tawar.
Kulai Young Estate:
Colluvium (Sandy over clayey, Clayey, Sandy), Gajah Mati, Rengam (Deep), Soil A.
Telok Sengat Estate:
Rengam, Harimau, Tai tak, Local Alluvium, Lanchang.
There were no problematic soils (e.g. podzols and acid sulphate soils) on both estates. The estates maintained the following maps and documents for proof of recognized legal rights. Documents were sighted and verified. A scale of map at 1:10000 to 1: 15000 is established. Maps were prepared by AAR and updated in 2018.</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
	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	The CU does not have any hilly areas; all land is flat or gently undulating. Auditors verified this information by checking www.globalforestwatch.com, 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. This adherence to planting practices helps maintain soil stability and prevents erosion, contributing to the sustainable management of the plantation.
	7.5.3 There is no new planting of oil palm on steep terrain.	YES	
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, to demonstrate the long-term suitability of land for palm oil cultivation, had conducted soil surveys identifying marginal and fragile soils, and terrain surveys including steep terrain, As mentioned under indicator 7.5.1 soil maps and slope classification maps prepared by the AAR were made available. Periodic foliar and soil sampling were carried out by the Applied Agricultural Resources Sdn. Bhd. (AAR) and its result formed part of the basis for the fertilizers input recommendation. Foliar samplings and Soil samplings, which are conducted together, were carried accordingly.
	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 Telok Sengat Estate, Chamek Estate and Kulai Young 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 roads and other infrastructures.
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 had verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates, it is confirmed that there were no new planting or new development of areas at all estates. 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 Telok Sengat Estate, Chamek Estate and Kulai Young 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 Telok Sengat Estate, Chamek Estate and Kulai Young 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 Telok Sengat Estate, Chamek Estate and Kulai Young 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	YES	This is not applicable as there is no peat soil in the Telok Sengat Estate, Chamek Estate and Kulai Young Estate visited, supported by the soil maps of respective estates. No peat areas were observed during the visit.

Clause	Indicators	Comply Yes/No	Findings
	phased out, it ii is replaced with crops suitable for a higher water table (paludiculture) or rehabilitated with natural vegetation. This is subject to transitional (5 years: 2019 to 2025) arrangement stated in the Drainability Assessment Procedure. Within 12 months initial implementation period, company could submit other alternate methodologies to be considered by RSPO for		
	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 Telok Sengat Estate, Chamek Estate and Kulai Young 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 version 2 (2018) and associated audit guidance.	YES	This is not applicable as there is no peat soil in the Telok Sengat Estate, Chamek Estate and Kulai Young Estate visited, supported by the soil maps of respective estates. No peat areas were observed during the visit.

Clause	Indicators	Comply Yes/No	Findings
7.8 Practices maintain the quality and availability of surface and groundwater.	7.8.1 A water management plan is in place and implemented to promote more efficient use and continued availability of water sources and to avoid negative impacts on other users in the catchment. The plan addresses the following:	YES	Water Management Plan for Telok Sengat BU was made available and documented. The Management Plan was developed in order to maintain the quality and availability of natural water resources by practicing efficient water consumption through various methods such as: • implementation of Rain Water Harvesting, • construction of bunds for effective management of collection/main drain, • proper cambering of roads • construct side drains in field roads, • L-shaped frond stacking, • enhancement of ground vegetation at bare ground area. • Riparian Buffer Zone • Water Quality Monitoring /Rainfall data • Rainwater harvest RWH and construction of silt pits of dimensions (1m x 2m x 3m depth) in the fields. Both practices are to trap rainwater to maximise moisture benefits to the palm trees. • Identification and management of wastewater. In the Water Management Plan, the BU has also identified actions to be taken in the event of water supply shortage, as the estates reply on the rain water and owned water catchment for the domestic consumption. Water is sampled from the respective estates water source mainly for the drinking purposes before and upon treatment. The common practices in the estates are shown below; a) Implementation of Rain Water Harvesting b) Construction of water gate for effective management of collection/main drain. c) Establishment of *mucuna bracteata* to prevent erosion. d) Side drain at field road to control water e) L shaped frond stacking f) Enhancement of ground vegetation at bare ground area Water Management for 2024 had included • To carried out water sampling as per yearly basis • To test water as per recommended parameter.
	7.8.1a The CU does not restrict access to clean water or contribute to pollution of water used by communities.	YES	River water analysis was carried out accordingly and the results comply with legal requirement as per National Water Quality Standards for Malaysia (NWQSM) limits class iiB.
	7.8.1b Workers have adequate access to clean water.	YES	Telok Sengat BU estates and mill, clean water has been supplied by government (Syarikat Air Johor) to all housing complexes.
	7.8.2 (C) Water courses and wetlands are protected, including	YES	The CU continued to protect watercourses by maintaining and restoring appropriate riparian buffer zones along natural waterways. These buffer zones are crucial for preventing soil erosion, reducing runoff, and filtering pollutants before they reach the water. The estates followed the existing company policy to

Clause	Indicators	Comply Yes/No	Findings
	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).		preserve these buffers by restricting agrochemical applications and leaving the areas undeveloped during replanting. This policy helps maintain water quality and supports biodiversity by providing habitats for various species. Watercourses and wetlands are protected, including the maintenance and restoration of riparian buffer zones, which serve as natural barriers against flooding and contribute to the overall health of the ecosystem. Detailed guidelines are provided in the River Reserve Management, ensuring that all practices are aligned with environmental sustainability commitment. Signboards were displayed accordingly at applicable sites to raise awareness among workers and visitors about the importance of these zones. During the site inspection of riparian buffer zones, it was observed that best practices were implemented in line with the RSPO Manual on BMPs for the management and rehabilitation of riparian reserves. This compliance demonstrates the commitment to sustainable practices and the continuous effort to meet RSPO standards, which are essential for certification and for promoting responsible environmental commitments.
	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	Telok Sengat POM effluent is treated operation was following national regulations. Effluent license renewal application for year 2023/2024 and letter from Department of Environmental Sighted. Effluent Treatment Plant (ETP) and Polishing Plant are available at POM to treat the POME. Effluent treatment process flow sighted in the Lay Out Effluent Pond. Stated in the process flow is the maximum mill capacity per hour is 40mt ffb/hr. According to DOE's license, the disposal method of the final discharge is through waterways and Biogas Plant. The ETP was regularly maintained by desludging of the ponds to ensure its efficiency. Final discharge samples were taken monthly and sent to an accredited laboratory for analysis. Among the parameters required by the DOE to be monitored are bio-oxygen demand (BOD), suspended solid (SS), oil and grease (O&G), ammoniacal nitrogen (AN) total nitrogen (TN) and pH value. The results of analysis were submitted to the DOE on a quarterly basis. All parameters were within the regulatory limit such as BOD discharged to land irrigation was not more than 20 mg/l.
	7.8.4 Mill water use per tonne of FFB is monitored and recorded.	YES	The mill processing water is obtained from the water catchment adjacent to the mill complex. The water usage monitoring is done monthly. Samples recording water usage per mt in 2021 to 2024 of fresh fruit bunches (FFB) below; Baseline is 1.50 ratio. A slight inconsistent trend was noted. This was due to the process of cleaning of the mill.
7.9 Efficiency of fossil fuel use and the use of renewable energy is optimised.	7.9.1 A plan for efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and documented.	YES	A plan for improving the efficiency of the use of fossil fuels is in place and has been incorporated into the Environmental Aspect and Impact activities report 2023/4. The document was reviewed/updated on Jan 2024. The Environment Management Plan for efficiency of fossil fuel usage are detailed below:

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td></td><td></td><td>
<table>
<tr><th></th><th>Target</th><th>Objective</th><th>Action plan</th></tr>
<tr><td>1</td><td>Backhoe tractor</td><td>To reduce fossil fuel (diesel) consumption from company-owned vehicles and fuel using mobile equipment</td><td>To ensure the vehicle engine is turn off during idle time
To record vehicle activity which consume fuel</td></tr>
<tr><td>2</td><td>Van / Supervisory vehicle</td><td>To reduce fossil fuel (diesel) consumption from company-owned vehicles and fuel using mobile equipment</td><td>To record vehicle activity in order to eliminate waste activity which consume fuel.
To turn off vehicle engine during idle time.</td></tr>
<tr><td>3</td><td>Electrical supply</td><td>To reduce reliance on gen-sets for power supply</td><td>To run steam turbine during non-processing min 2 hours</td></tr>
<tr><td>4</td><td>Electrical supply</td><td>Reduce electricity usage</td><td>Use time switches and daylight sensors for outside lighting</td></tr>
<tr><td>5</td><td>Electrical supply</td><td>Reduce electricity usage</td><td>Educate employees on power saving via inspection and training.</td></tr>
</table>
</td></tr>
<tr><td>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>
For input FY 2023 as per below:
<table>
<tr><th>Description</th><th>tCO_2e/tProduct</th></tr>
<tr><td>CPO</td><td>0.64</td></tr>
<tr><td>PK</td><td>0.64</td></tr>
</table>
<table>
<tr><th>Land Use</th><th>Ha</th></tr>
<tr><td>OP Planted on Mineral Soil</td><td>7659.00</td></tr>
<tr><td>OP Planted on Peat Soil</td><td>0</td></tr>
<tr><td>Total oil palm planted area</td><td>7659.00</td></tr>
<tr><td>Conservation (forested)</td><td>0</td></tr>
<tr><td>Conservation (non-forested)</td><td>0</td></tr>
</table>
Milling extraction rate:
<table>
<tr><td>OER</td><td>21.38</td></tr>
<tr><td>KER</td><td>3.95</td></tr>
</table>
</td></tr>
</table>

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td></td><td></td><td>
Mill Emission
<table>
<tr><td>Emission source</td><td>tCO2</td><td>tCO2e/tFFB</td></tr>
<tr><td>POME</td><td>7096.87</td><td>0.06</td></tr>
<tr><td>Fuel consumption</td><td>696.73</td><td>0.01</td></tr>
<tr><td>Grid electricity utilisation</td><td>0.00</td><td>0.00</td></tr>
<tr><td colspan="3">Credits</td></tr>
<tr><td colspan="3">Export of excess electricity to housing & grid</td></tr>
<tr><td>Sale of PKS</td><td>0.00</td><td>0.00</td></tr>
<tr><td>Sale of EFB</td><td>0.00</td><td>0.00</td></tr>
<tr><td>Total</td><td>7793.60</td><td>0.06</td></tr>
</table>
Plantation / field emission
<table>
<tr><td></td><td colspan="3">Own</td></tr>
<tr><td>Emission sources</td><td>tCO2e</td><td>tCO2e/ha</td><td>tCO2e/FFB</td></tr>
<tr><td>Land Conversion</td><td>69295.41</td><td>9.77</td><td>0.61</td></tr>
<tr><td>CO2 Emissions from Fertiliser</td><td>4278.40</td><td>0.60</td><td>0.04</td></tr>
<tr><td>N2O Emissions from Peat</td><td>0</td><td>0</td><td>0</td></tr>
<tr><td>N2O Emissions from Fertiliser</td><td>2821.88</td><td>0.40</td><td>0.02</td></tr>
<tr><td>Fuel Consumption</td><td>467.70</td><td>0.40</td><td>0.02</td></tr>
<tr><td>Peat Oxidation</td><td>0</td><td>0</td><td>0</td></tr>
<tr><td colspan="4">Sinks</td></tr>
<tr><td>Crop Sequestration</td><td>-65139.84</td><td>-9.18</td><td>-0.57</td></tr>
<tr><td>Conservation Sequestration</td><td>0</td><td>0</td><td>0</td></tr>
<tr><td>Total</td><td>11723.55</td><td>1.65</td><td>0.10</td></tr>
</table>
Palm Oil Mill Effluent (POME) Treatment
<table>
<tr><td>Diverted to compost</td><td>0%</td></tr>
<tr><td>Diverted to anaerobic digestion</td><td>100%</td></tr>
</table>
Diverted to Anaerobic Digestion
<table>
<tr><td>Diverted to anaerobic pond</td><td>30%</td></tr>
<tr><td>Diverted to methane capture (flaring)</td><td>0%</td></tr>
<tr><td>Diverted to methane capture (electricity generation)</td><td>70%</td></tr>
</table>
</td></tr>
<tr><td></td><td>7.10.2 (C) Starting 2014, the carbon stock of the proposed development area and major</td><td>YES</td><td>Auditor has verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates areas.</td></tr>
</table>

<table>
<tr><th>Clause</th><th>Indicators</th><th>Comply Yes/No</th><th>Findings</th></tr>
<tr><td></td><td>potential sources of emissions that may result directly from the development are estimated and a plan to minimise them prepared and implemented.</td><td></td><td>Based on the observation during the audit, it is confirmed that there were no new planting or new development of areas at Telok Sengat BU. Hence, RSPO GHG Assessment Procedure for New Development was not applicable.</td></tr>
<tr><td></td><td>7.10.3 (C) Other significant pollutants are identified and plans to reduce or minimise them implemented and monitored.</td><td>YES</td><td>Assessment of all polluting activities has been conducted and monitored. This included the gaseous emissions, particulate / soot emissions and effluent. The CU has continued to maintain its environmental aspects/impacts register associated with their activities. Environmental aspect and impact (EAI) records which covers estates and mill activities / operation. 'Pollution Identification Environmental Improvement Action Plan' is used to identify the waste products and sources of pollution, was in place and is reviewed accordingly. Among others the significant environmental receptors for the estates and mill operations were:
<table><tr><th></th><th>Environmental Receptors</th><th>Source</th></tr><tr><td>1</td><td>Air</td><td>Air emissions –from boiler stack (smoke & particulate), vehicle & generator (smoke and gases). GHG emission from anaerobic processes (ETP, EFB dumping).</td></tr><tr><td>2</td><td>Water</td><td>Water discharges – Cleaning water/run-off/process station waters (hydro cyclone/sterilizer condensate/clarification waste) & boiler quenching water and blow down</td></tr><tr><td>3</td><td>land</td><td>Land – Scheduled waste, domestic waste and industrial / process waste. Clinical wastes – generated from clinics.</td></tr></table>
Telok Sengat Palm Oil Mill conducted boiler stack sampling for each of the boiler stack. Results were within the acceptable limit. The mill was also equipped with a Continuous Emission Monitoring System (CEMS). Data from the stack is connected online to DOE's office. Boiler smoke emission data are within the DOE limit.</td></tr>
<tr><td rowspan="3">7.11
Fire is not used for preparing land and is prevented in the managed area.</td><td>7.11.1 (C) Land for new planting or replanting is not prepared by burning.</td><td>YES</td><td>Boustead Plantations Berhad has established the SOP for Area/Field: Replanting. Management also issued a memo i.e. Oil Palm Circular; that instructed no open burning for replanting. Visit to the replanting area during on-site assessment confirmed no open burning conducted.</td></tr>
<tr><td>7.11.2 The unit of certification establishes fire prevention and control measures for the areas under its direct management.</td><td>YES</td><td>Each operating unit within CU establishes its own Fire Fighting Team as part of its Emergency Response Team to attend to any emergency fire as well for fire prevention and control measures for the areas managed. Annual fire drill conducted with latest for sample in Chamek & Telok Sengat Estate.</td></tr>
<tr><td>7.11.3 The unit of certification engages with adjacent</td><td>YES</td><td>Each operating unit within CU engages with adjacent stakeholders on fire prevention and control measures during external stakeholder meeting latest conducted in July /2023 in Chamek Estate, and Sept</td></tr>
</table>

Clause	Indicators	Comply Yes/No	Findings
	stakeholders on fire prevention and control measures.		2023 in Kulai Young Estate.
7.12 Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.	7.12.1 (C) Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCVs or HCS forests. A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document.	YES	Not applicable as no new development in all estates within Telok Sengat BU.
	7.12.2 (C) HCVs, HCS forests and other conservation areas are identified as follows:	YES	Information of HCVs, HCS forests and other conservation areas identified available as per report of High Conservation Value (HCV) Assessment Report (Multi-site) for Boustead Plantations Berhad covering Telok Sengat Estate, Kulai Young Estate, Chamek Estate, Eldred Estate and Bekoh Estate dated July 2018 was available. The assessment was conducted by the Malaysian Environmental Consultants (MEC) in April 2018 with public stakeholder consultations done in May 2018. Since 2018, the update to the HCV management areas at Teluk Sengat BU estates were done in 2021 followed by the latest update in 2023.The latest update was realignment of the rivers by using Google Earth imagery analysis and GIS mapping. Hence, at the time of this Audit the total HCV management areas are at 48.29 ha.
	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	

Clause	Indicators	Comply Yes/No	Findings
	7.12.4 (C) Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An integrated management plan to protect and/or enhance HCVs, HCS forests, peatland and other conservation areas is developed, implemented and adapted where necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan is developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).	YES	No new development in all estates within Telok Sengat Business Unit. For existing operations, for identified HCV presence in individual estates as per report of High Conservation Value (HCV), the implementation of HCV management plan (established yearly) with objectives, targets and action plan which were in-line with recommendation from the HCV assessor. HCV and RTE Monitoring reports as well as HCV Management Plans enable development of the Annual HCV Management Plan each operating units providing recommendations on management the HCV and RTE adequately.
	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	No rights of local communities have been identified in HCV areas within estates under Telok Sengat Business Unit.

Clause	Indicators	Comply Yes/No	Findings
	7.12.6 All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species.	YES	There is no RTE or high biodiversity value other than identified by assessor estate within Telok Sengat Business Unit. Based on the assessment report, there was an average of 82 wildlife species counted. Training/Briefing to educate the workforce about the status of RTE species and their protection at Teluk Sengat BU was conducted and as per recommendation, HCV and RTE monitoring were carried out at each Estate in BPB CU.
	7.12.7 The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan.	YES	As per recommendation, HCV and RTE monitoring were carried out at each Estate in BPB CU. The monitoring record of HCV and RTE for all estates were reviewed during the audit.
	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	No land clearing without prior HCV assessment since November 2005 or without prior HCV-HCSA since 15 November 2018. Hence, no Remediation and Compensation Procedure (RaCP) applies.

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

Clause	Indicators		Comply Yes/No	Findings
5.5.2 Time-bound plan A time-bound plan for certifying all its management units and/or entities, including the units where the organization has mgmt. control and/or minor shareholding, is submitted to the CB during the initial certification audit. The time-bound plan shall contain a current list of all estates and mills.	(a)	As a minimum, all estates and mills shall be certified within 5 years after obtaining RSPO membership. Any new acquisitions shall be certified within a 3-year timeframe. Any deviations from these maximum periods requires approval by the RSPO Secretariat.	YES	For the time-bound plan, Boustead Plantations Berhad has committed to 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. Furthermore, Requests for Proposals (RFP) have been issued for all assets in Sarawak. The disposal process has been initiated and is currently awaiting a potential buyer.
	(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 from Sit Seng & Sons Realty Sdn Bhd. As per RSPO Certification System for P&C; new acquisitions shall be certified within a three-year timeframe.
	(d)	Where there are isolated lapses in implementation of a time-bound plan, a minor non- compliance shall be raised. Where there is evidence of fundamental failure to proceed with implementation of the plan, a major non-compliance shall be raised.	YES	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 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 (Sighted PMC minutes of meeting) ▪ Criteria 4.6 – on land acquisition whereby the right to use the land is demonstrated. (Refer Memorandum of Consent (MOC) between NCR Landowners & LCDA (as ▪ Managing Agent), (Refer Joint Venture Agreement (JVA) between Boustead Plantations Berhad, BPB and Pelita Holding Sdn Bhd (PHSB) to develop land into oil palm plantation) ▪ Criteria 4.7 – on mutual agreement for identifying people entitled to compensation is in place. ▪ Criteria 4.8 – on the condition of land use as per land title to show evidence that necessary action has been taken to resolve the conflict with relevant parties. These were reviewed - MRRS: Q-021053- 05/2012; Q-02-105405/2012; Q-01-282-06/2012. (Refer www.kehakiman.gov.my/judgment/file/Q-02-1053-052012) and application no. 08(f)-449-09/2014(Q) Appellate Jurisdiction); The management of BPKSB have conforms & respect all parties by adopting FPIC to protects community rights and investors from risks. In addition, those mechanism is part of best practice standards and requirement of RSPO. There was also Series of External Audit through 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-	YES	

		compliance with the requirements.		
	(f)	For requirements 5.5.3 (a)-(d) above, the classification of critical and non-critical is as stated in the RSPO P&C. If a non-compliance against a critical indicator in a non-certified management unit is identified, the current certification assessment cannot proceed to a successful conclusion unless it is actively addressed. Evidence of active engagement with RSPO in resolving the non-compliance shall be available.	YES	No critical (Major) non-compliance raised against any of the RSPO P&C criteria 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		No additional indicators	YES	Boustead owned the land (brought from the Government) as mentioned in 4.4.1 of these checklists. Based on the interviews and this audit finding, it has been confirmed that there was no such case concerning the rights of local communities and indigenous people at Telok Sengat BU.

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.				

ATTACHMENT 4

DETAILS OF NON-CONFORMITIES AND CORRECTIVE ACTIONS TAKEN

P & C Indicator	Specification Major/Minor	Detail Non-conformances	*Root Cause & Corrective Action* Taken by the CU	Verification Statement by Auditors
6.2.2 ISMA 01 2024	Major	Finding: Verified salary slips for Contractor's workers and Employment contracts between Contractors and workers showed inadequate detailing of remuneration and employment entitlements in the workers' salary slips and employment contracts respectively hence, not in compliance with 5 (b) and 5 (c) Employment Regulation 1957. Objective evidence: 1- Inadequate detailing of contractor's workers salary slips. 2- Inadequate detailing of workers entitlement in the Employment contract (between contractor and its workers)	The root cause: No dedicated person in-charge to monitor the detailing in the contractor's workers' pay slip and entitlement in employment contract. Correction: 1. Respective sites conducted an engagement with their contractors to brief on the mandatory pay slip detailing requirement as well as entitlement in the Employment Contract. 2. Related contractors revised their workers' pay slip template to include the missing details. 3. Related contractors revised their workers' Employment Contract to include missing entitlements. Corrective action: 1. Appoint suitable person in-charge (PIC) to monitor the detailing in the contractor's workers' pay slip and entitlement in employment contract. 2. Next, develop a monitoring checklist to ensure all required details i.e., actual production, calculation of remuneration, etc. included in the contractor's workers' pay slip and entitlement i.e., annual leave, sick leave, public holiday, overtime rate, daily working times, threshold productivity for allowance entitlement, etc. 3. Appointed PIC to conduct monthly monitoring on the contractor's workers' pay slip and annual basis monitoring on the employment contract.	Root cause accepted. The auditor has reviewed the attached evidence, which includes: 1) **Appointment Letter** An official appointment letter has been issued for the person responsible for monitoring contractor workers' pay slips and ensuring alignment with the entitlements outlined in their employment contracts. 2) **Monitoring Checklist for Contractors** A comprehensive checklist has been developed for contractors to verify that all necessary details are accurately reflected. This includes monitoring actual production, remuneration calculations, and other key entitlements such as annual leave, sick leave, public holidays, overtime rates, daily working hours, and the threshold productivity for allowance entitlement. 3) **Revised Pay Slips** Updated pay slips have been provided for January to May 2024 and May and June 2024. These revisions now include the actual production for each month and corresponding remuneration calculations based on the piece/production rate for contractor workers. 4) **Revised Employment Contracts** Employment contracts have been

				updated to include detailed entitlements such as the number of days for paid annual and sick leave, paid public holidays, overtime rates, daily working hours, incentive details, and the threshold for incentive entitlement. These changes apply to all relevant contractors. It was concluded that the measures implemented as outlined above were effective in addressing the findings. Status: Closed
3.3.2 RAR 01 2024	Minor	Finding: The mechanism to check consistent implementation for health programmed was not effectively implemented. Objective evidence: During the documents reviewed at Chamek Estate and Telok Sengat POM, lapses were observed in the monitoring of audiometric tests and medical surveillance programs.	The root cause: No dedicated person in-charge to monitor the implementation of audiometric tests and medical surveillance programs. Correction: Immediately contact panel clinic for quotation and set an appointment to conduct audiometric tests and medical surveillance. Corrective action: Appoint a suitable person in-charge to monitor the implementation of audiometric tests and medical surveillance programs.	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**
7.3.1 RAR 02 2024	Minor	Finding: The waste management plan was not implemented accordingly. Objective evidence: During the site visit to the housing area of Chamek Estate, it was observed that domestic waste such as scrap iron, bottles, drums, plastic waste, and tractor tires had been left unattended at the rear of the housing area. Similarly, during the site visit to Telok Sengat Estate, it was noted that domestic waste including drums, plastic waste, containers, and other waste had been left unattended in the green book area and near the chicken barn.	The root cause: Housing inspection checklist was not comprehensive, i.e., did not have a criterion to check presence of domestic waste near housing compound surrounding, including green book area and chicken barn. Correction: 1.Chamek Estate – Clear up the domestic waste near contractor's house number 74. 2.Telok Sengat Estate (Nanyo Division) - Clear up the domestic waste near green book area and near the chicken barn.	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**

			Corrective action: 1.Chamek Estate: a. Revise housing inspection checklist by including a criterion to check presence of domestic waste near housing compound. b. Next, conduct training to PIC for housing inspection to ensure he/she is understanding on the revised housing inspection checklist. c. Issue a memo on managing domestic waste to all workers, including contractor's workers and conduct briefing on the memo to all workers. d. Issue a memo on weekly housing inspection to all person in-charge (PIC) for housing inspection and conduct briefing to the person in-charge (PIC) for housing inspection on the memo of weekly housing inspection. 2. Telok Sengat Estate (Nanyo Division): a. Revise housing inspection checklist by including a criterion to check presence of domestic waste near green book area and near the chicken barn. b. Next, conduct training to PIC for housing inspection to ensure he/she is understanding on the revised housing inspection checklist. c. Issue a memo on managing domestic waste to all workers at Nanyo Division and conduct briefing on the memo to all workers at Nanyo Division. d. Issue a memo on weekly housing inspection to all person in-charge (PIC) for housing inspection and conduct	

ATTACHMENT 5

STATUS OF NON-CONFORMITIES PREVIOUSLY IDENTIFIED

P & C Indicator	Specification Major/ Minor	Detail Non-conformances	Verification by Assessor
6.2.4	Major	Finding: Monitoring on visiting medical officer's frequency was not effectively demonstrated. Objective evidence: Based on the visit report by Dr. Hj. Moiz bin Siraj, the Visiting Medical Officer (VMO) lodged the report with dates in year 2023 from 11/01/2023, 06/02/2023, 16/03/2023, 03/04/2023, 09/05/2023 and 07/06/2023. However, the practice is not according with the requirement stated in Section 19 (3) of Workers' Minimum Standards of Housing and Amenities Act, 1990: Where a clinic exists on any estate or is established pursuant to an order under subsection (1), it shall be the duty of the employer to arrange for a registered medical practitioner to visit the clinic at least once a fortnight to supervise the operations and management of the clinic and to provide medical treatment to employees and their dependents.	VMO visits are carried out every two weeks to ensure continuous oversight and the prompt addressing of any issues. The VMO last visited Chamek Estate on 13/03/2024. This visit was conducted by Dr. Bhagat Singh (#HQ/18/DOC/00/149) from Klinik Ghana in Kluang. It was noted that all the medicine had been dispensed. Furthermore, the clinic has been without a Hospital Assistant for six months, and the VMO cannot proceed with visits in the absence of an HA. Additionally, a new Klinik Kesihatan has recently opened in Chamek town, conveniently located near the estate. Given these circumstances, the estate management decided to cease the clinic's operations to ensure that medical services are provided efficiently, and resources are allocated effectively, leveraging the new nearby healthcare facility to meet the estate's needs. The VMO's last visits to Kulai Young Estate were on 11/06/2024, 28/05/2024, 14/05/2024, 23/04/2024, and 16/04/2024, conducted by Dr. Helen Tan Kwai (#HQ/08/DOC/00/597) from Klinik Rengam in Kluang, Johor. The VMO's last visits to Telok Sengat Estate and POM were on 11/06/2024, 23/05/2024, 05/05/2024, 22/04/2024, and 17/04/2024, conducted by Dr. Hussain Moiz (#HQ/17/DOC/00/00005) from Klinik Moiz in Kota Tinggi, Johor. **Status: Closed**
3.6.1	Major	Finding: The risk assessment was not conducted as per SOP established. Objective evidence: Boustead Plantations has revised established Standard Operating Procedure for risk assessment as per HIRARC Procedure. Refer SOP no. SSD/03/HRP-02, rev. 02 dated 25/01/2023. As verified during document review at Chamek Estate and Kulai Young Estate and Telok Sengat Estate it was noted that the format used for HIRARC register was not consistent with new format as	It was noted that the format used for HIRARC register was consistent with new format as Appendix 2-Hirarc Register Form. The Risk Score used new procedure level of score (15-25 High, 5-12 Medium, 1-4 Low). **Status: Closed**

		Appendix 2-Hirarc Register Form. The Risk Score also still using the superseded level of score (21-25 Disastrous- Very High Risk, 16-20 Critical-High Risk, 11 15 Serious-Moderate Risk, 6-10 Significant-Low Risk, 10-5 Noticeable-Veri Low Risk), while new procedure level of score (15-25 High, 5-12 Medium, 1-4 Low).	
2.2.2	Major	Finding: The evidence of legal due diligence of contracted third parties was not satisfactorily demonstrated. Objective evidence: 1. Document review on the sampled transporter driver payslip and employment contract [IC No.: 660514-xx-xxxx] to Yewtan Enterprise for Telok Sengat POM has found that the employer made EPF contribution and deduction from employee's wages with incorrect amount from incorrect wages rate. The wages rate stated in employment contract and payslip is not in accordance with Sec. 5 (2), P.U.(A) 140, Minimum Wages Order 2022 dated 27/04/2022. 2. Based on site visit, the groceries shop at Kulai Young Estate was found to have been storing rice and distributing them to the workers. However, there is no evidence that the shop has obtained legal permit from the relevant authority which is not in accordance with 'Wholesaler and Retailer Licensing 1996, Paddy and Rice Control Regulations, Control of Paddy and Rice Act 1994 (Act 522).' 3. Document review of replanting contractor files at Telok Sengat Estate, employment contract and payslip for the contractor's workers is not available at the estate to monitor the wages, allowances, entitlements, rights, benefits or claim under the laws of in relation. This is not in accordance with Letter of Award: 2022 Land Preparation workers for Oil Palm Replanting in Telok Sengat Estate Kota Tinggi, Johor dated 17/02/2022. Which in section E (34) describes the main responsibilities of the contractor, along with the company, to ensure that the work to be carry out or being carried out to be frequently inspected and analysed to ensure full compliance with the company's policies.	Employment contracts and Salary slips of the sampled Contractors employees, interview with the sampled workers listed below followed by on site visit to sundry shops in Teluk Sengat BU found: 1. Minimum Wage Order 2022 requirement of RM1500 was met 2. Mandatory requirements for EPF, SOCSO and EIS payments were met and calculated correctly. 3. Visit to the Sundry Shop at Kulai Young Estate found Permit for storing and selling rice was obtained from KPDNHEP in accordance with 'Wholesaler and Retailer Licensing 1996, Paddy and Rice Control Regulations, Control of Paddy and Rice Act 1994 (Act 522).' Similarly, auditor's visit to sundry shop 'Soon Mini Market' at Teluk Sengat Estate found permits to store and sell controlled items also obtained. 4. Document review of replanting contractor Ideal Link Enterprise Sdn Bhd files at Telok Sengat Estate, employment contract and payslip for the contractor's workers are available at the estate to monitor the wages, allowances, entitlements, rights, benefits or claim under the laws of in relation. the wages, allowances, entitlements, rights, benefits or claim under the laws of in relation. Which in section E (34) describes the main responsibilities of the contractor, along with the company, to ensure that the work to be carry out or being carried out to be frequently inspected and analysed to ensure full compliance with the company's policies. **Status: Closed**
7.8.1	Minor	Finding: Implementation of water management plan in place was insufficient to promote more efficient use and continued availability of water sources. Objective evidence: Based on the visit in Chamek Estate, sighted the piping system	Based on the visit in Chamek Estate (nursery), sighted the piping system previously use for beneficial plant nursery found properly connected and no leaks and no water puddle on the ground near the office. This indicated that the implementation of water management plan in place was sufficient to promote more efficient use and continued availability of water

		previously use for beneficial plant nursery found improperly connected causing leaks and water puddle on the ground near the office. This indicated that the implementation of water management plan in place was insufficient to promote more efficient use and continued availability of water sources.	sources. **Status: Closed**

ATTACHMENT 6 – Timebound Plan

Name of the Unit of Certification (UoC)	Country	Name of the Mills and Supply Bases	Location Address	Certification Status (Certified / Not certified)	REVISION OF THE TBP *(Only applicable when revision is made)*		
					Any revision from the last approved TBP? (Yes / No)	New Proposed Year for Certification	Justification of changes for each UoC
Lepan Kabu	Malaysia	Lepan Kabu	Km 88.8, Jln Kota Bharu – Gua Musang, 18000 Pahi, Kuala Krai, Kelantan	Certified	Yes	2024	The company aims to certify Lepan Kabu by 2023. However, the appointment process for the certification body (CB), which began in October 2023, concluded only in December 2023. The initial certification audit is already done and Lepan Kabu CU Has been certified by Intertek in May 2024
Eldred Bekoh	Malaysia	Eldred	K/B No 102 86500 Bekok, Segamat, Johor.	Certified	Yes	2024	The company aims to certify Eldred Bekoh by 2023. However, the appointment process for the certification body (CB), initiated in October 2023. The initial certification audit is already done, and Eldred Bekoh CU has been certified by SIRIM QAS International in July 2024.
Eldred Bekoh	Malaysia	Bekoh	K/B 505 Bekoh Estate 84900 Tangkak Johor	Certified	Yes	2024	
Rimba Nilai Business Unit	Malaysia	Rimba Nilai Palm Oil Mill	90100 Sugut, Sabah.	Not Certified	Yes	2026	The Company originally plan to certify the certification unit in 2022 and have initiated the process of appointing certification body for the certification unit, however, the certification unit is pending for Land Liability Disclosure. Hence, process of appointing certification stopped.The Company have submitted Land Liability Disclosure for the certification unit to RSPO for review. Due to insufficient data information, Land Liability Disclosure is still pending in January 2023.
Rimba Nilai Business Unit	Malaysia	Sungai Sungai 1	90100 Sugut, Sabah.	Not Certified	Yes	2026	The company plans to certify the certification unit in 2023, however the Land Liability Disclosure (LLD) studies discovered potential noncompliance at the certification unit. As a result, a Land Use Change Assessment (LUCA) is required to confirm the violation. The Company planned to carry out LUCA in 2024. The company is in the midst of engaging an ALS-

Rimba Nilai Business Unit	Malaysia	Sungai Sungai 2	90100 Sugut, Sabah.	Not Certified	Yes	2026	certified consultant to undertake LUCA. Taking into consideration the time required to finish LUCA, the Concept Note is expected to be issued in 2025. As a result, the Company's goal to certify with the RSPO was shifted from 2023 to 2026.
Rimba Nilai Business Unit	Malaysia	Sungai Sungai 3	90100 Sugut, Sabah.	Not Certified	Yes	2026	
Rimba Nilai Business Unit	Malaysia	Lembah Paitan	90100 Sugut, Sabah.	Not Certified	Yes	2026	
Rimba Nilai Business Unit	Malaysia	Kawananan	90100 Sugut, Sabah.	Not Certified	Yes	2026	
Tawai	Malaysia	Tawai Palm Oil Mill	KM 75, Telupid-Beluran Road, Locked Bag No.69, 89100, Telupid, Sabah.	Not Certified	Yes	2026	The certification unit is projected to be certified by 2024. However, the existing HCV report does not meet the RSPO P&C standard because it was prepared by a non-ALS-accredited consultant. As a result, the Company plans to re-conduct the HCV and SIA in order to meet the RSPO P&C requirement. The HCV and SIA were scheduled to take place in 2024. Following that, Land Liability Disclosure (LLD) to be conducted in 2024 as well. If there is a potential of noncompliance, LUCA will be undertaken in 2025. Finally, the RSPO initial certification is scheduled for 2026.
Tawai	Malaysia	Tawai 1	KM 75, Telupid-Beluran Road, Locked Bag No.69, 89100, Telupid, Sabah.	Not Certified	Yes	2026	The certification unit is projected to be certified by 2024. However, the existing HCV report does not meet the RSPO P&C standard because it was prepared by a non-ALS-accredited consultant. As a result, the Company plans to re-conduct the HCV and SIA in order to meet the RSPO P&C requirement. The HCV and SIA were scheduled to take place in 2024. Following that, Land Liability Disclosure (LLD) to be conducted in 2024 as well. If there is a potential of noncompliance, LUCA will be undertaken in 2025. Finally, the RSPO initial certification is scheduled for 2026.
Tawai	Malaysia	Tawai 2	KM 75, Telupid-Beluran Road, Locked Bag No.69, 89100, Telupid, Sabah.	Not Certified	Yes	2026	

Tawai	Malaysia	Pertama	KM 113, Jalan Telupid – Sandakan 89300 Telupid, Sabah.	Not Certified	Yes	2026	
Tawai	Malaysia	Sapa Payau	KM 108, Jln. Telupid – Sandakan 89320 Telupid, Sabah.	Not Certified	Yes	2026	
Tawai	Malaysia	Ruku Ruku	Km108, Jln. Telupid – Sandakan 89320 Telupid, Sabah.	Not Certified	Yes	2026	
Tawai	Malaysia	Lokan	89320 Telupid, Sabah.	Not Certified	Yes	2026	
Tawai	Malaysia	Lokan Baru	89320 Telupid, Sabah.	Not Certified	Yes	2026	
Kanowit Tinjar	Malaysia	Kanowit Palm Oil Mill	Jalan Nibong – Tada, Kanowit, 96000 Sibu, Sarawak.	Not Certified	Yes	2026	The company plans to defer the certification for Kanowit Tinjar until 2026. This decision is to allow the completion of Land Liability Disclosure (LLD) in 2024, and if needed, the implementation of LUCA in 2025, with the ultimate goal of obtaining RSPO certification in 2026. Furthermore, Requests for Proposals (RFP) have been issued for all assets in Sarawak. The disposal process has been initiated and is currently awaiting a potential buyer.
Kanowit Tinjar	Malaysia	Jih	KM 11.5, Jalan Nibong – Tada, Kanowit, 96000 Sibu, Sarawak.	Not Certified	Yes	2026	
Kanowit Tinjar	Malaysia	Bawan	KM28 Jln Tuah, Off Nibong Tada, 96000 Sibu. Sarawak.	Not Certified	Yes	2026	
Kanowit Tinjar	Malaysia	Pedai	Jln Tuah, Off Nibong Tada, 96000 Sibu. Sarawak.	Not Certified	Yes	2026	

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