SIRIM QAS INTERNATIONAL SDN. BHD.
Building 4, SIRIM Complex, No. 1 ,Persiaran Dato' Menteri,
Section 2, 40700 Shah Alam, Selangor, Malaysia.

File Ref. : EB02930002

RSPO PUBLIC SUMMARY REPORT

CLIENT : BOUSTEAD RIMBA NILAI SDN BHD – SEGAMAHA CU

PARENT COMPANY : BOUSTEAD PLANTATIONS BERHAD

RSPO MEMBERSHIP No.: 1-0012-04-000-00

LOCATION OF THE CERTIFICATION UNIT (MILL AND THE SUPPLY BASE):
(In the case of multisite certification, list additional sites in attachments) :

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

MAP : See Attachment 1

AUDIT DATE : 25 – 29 APRIL 2022 **DURATION : 19 auditor days**

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

STANDARD: MYNI 2019 FOR RSPO PRINCIPLE & CRITERIA 2018

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

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

The following attachments form part of this report:
Non-conformity Report(s) ■ List of additional site(s) ☐

Report by Audit Team Leader

Name : **ROZAIMEE BIN AB RAHMAN**

Signature :

Date : **4/08/2022**

Acknowledgement by Client's Representative

Name : MITAH BINTI LIMPU

Signature :

Date : 05/08/2022

SUMMARY OF AUDITS

Stage 2 audit					
On-site audit date :	1-4 & 15-18 Oct 2018 (audit reschedule for HCV & social)		No. of auditor days :	17	
Audit team :	Mohd Ab Raouf bin Asis (LA), Ruzita binti Abdul Gani (A), Mohd Razman bin Salim (A), Rozaimee bin Ab Rahman (A), Dzulfiqar bin Azmi (TA), Suzalina Kamaralarifin (A)				
No. of major NCR :	10	Indicator: 1.1.2, 2.1.1, 4.4.2, 4.6.11, 4.7.2, 5.3.2, 6.5.2, 6.9.1. 5.3.1 (SC), 5.3.2 (SC).		Closing date: 29/4/2019	
No. of minor NCR :	5	Indicator: 2.1.2, 4.1.2, 5.1.2, 4.8.2, 6.5.3			
Indicate the stakeholders interviewed during the on-site audit :	Employees	Settlers	Villagers / Local communities	Suppliers	
	/		/		
	Contract workers	NGOs	Govt. agency	Independent growers	
	Indigenous people	Contractor	Others (Please specify)		
	NA				
Supply base sampled :	Bukit Segamaha Estate, Sungai Segamaha Estate, G&G Estate and Ladang Tabung Tentera Sabah.				
Justification of audit planning :	Total allocation of auditor days for Segamaha CU were: 17.0 auditor days Mill = 5 days (4 days for safety and health, environment, mill best practices, GHG verification and Social at Mill) + (1 day for supply chain certification systems). Estate = 3 days each for the four estates (Bukit Segamaha Estate, Sungai Segamaha Estate, G&G Estate and Ladang Tabung Tentera Sabah) for verification of safety and health, environment, good agriculture best practices, Social, HCV, TBP, Partial Certification and GHG verification plus the verification of Land History and Land Title.				
Report approved by :	Radziah binti Mohd Daud		Approval date : 28/05/2019		

Annual Surveillance Audit 1					
Audit date :	13 – 15 May 2020 ***(REMOTE)***		No. of auditor days:	6 Auditor days	
Audit team :	Dzulfiqar Azmi (TLA), Mohd Ab Raouf bin Asis, Rozaimee bin Ab Rahman (SC)				
No. of major NCR :	1	Indicator: 3.8.7 (Supply Chain)		Closing date: 17/07/2020	
No. of minor NCR :	0	Indicator: NA			
Indicate by ticking the stakeholders interviewed during the on-site audit :	Employees	Settlers	Villagers / Local communities	Suppliers	
	Contract workers	NGOs	Govt. agency	Independent growers	
	Indigenous people	Contractor	Others (Please specify)		
Supply base sampled :	Bukit Segamaha Estate, Sungai Segamaha Estate and Ladang Tabung Tentera Sabah. G&G Estate not sampled due to COVID 19 matters.				
Changes since the last audit :	No changes.				
Justification of audit planning :	Total allocation of auditor days for Segamaha CU were: • Mill = 1 days (For safety and health, environment, mill best practices, GHG verification and for supply chain certification systems) • All estate = Total 5 days for verification on safety and health, environment, good agriculture best practices, GHG verification.				
Report approved by :	Kamini a/p M. Sooriamoorthy		Approval date : NA		

RSPO PUBLIC SUMMARY REPORT

Annual Surveillance Audit 2 (Combine with Surveillance Audit 1)					
On-site audit date	:	3 – 8 May 2021		No. of auditor days:	24 Auditor days
Audit team	:	Mohd Zulfakar Kamaruzaman (LA), Mohd Ab Raouf Asis, Mohd Norddin Abd Jalil, Amir Bahari, Ismail Adnan, Rohazimi Mat Nawi (Trainee auditor)			
No. of major NCR	:	6	Indicator: 2.1.1, 3.4.3, 3.8.9, 6.2.2, 6.2.3, 6.7.3		Closing date: 28/07/2021
No. of minor NCR	:	5	Indicator: 2.1.2, 2.1.3, 3.3.2 ,4.2.4, 7.11.3		
Indicate by ticking the stakeholders interviewed during the on-site audit	:	Employees	Settlers	Villagers / Local communities	Suppliers
		√		√	
		Contract workers	NGOs	Govt. agency	Independent growers
		Indigenous people	Contractor	Others (Please specify)	
		NA			
Supply base sampled	:	Bukit Segamaha Estate, Sungai Segamaha Estate, Ladang Tabung Tentera Sabah and G&G Estate			
Changes since the last audit	:	No changes.			
Justification of audit planning	:	Allocation of mandays during onsite: 5-man days for each site units (estates) and as for POM 4-man days. Combined audit ASA 1-2020 & ASA 2-2021.			
Report approved by	:	Kamini Sooriamoorthy		Approval date: 6/08/2021	

Annual Surveillance Audit 3					
On-site audit date	:	25-29/04/2022		No. of auditor days:	24 Auditor days
Audit team	:	Rozaimee Ab Rahman, Mohd Zulfakar Kamaruzaman , Mohd Ab Raouf Asis, Mohd Razman Salim			
No. of major NCR	:	2	Indicator: 3.3.1, 3.8.12		Closing date: 28/07/2022
No. of minor NCR	:	2	Indicator: 6.3.2, 3.2.2		
Indicate by ticking the stakeholders interviewed during the on-site audit	:	Employees	Settlers	Villagers / Local communities	Suppliers
		√		√	
		Contract workers	NGOs	Govt. agency	Independent growers
		Indigenous people	Contractor	Others (Please specify)	
		NA	√		
Supply base sampled	:	Bukit Segamaha Estate, Sungai Segamaha Estate, Ladang Tabung Tentera Sabah and G&G Estate			
Changes since the last audit	:	No changes.			
Justification of audit planning	:	Total allocation of auditor days for Segamaha CU were: 19.0 auditor days Mill = 3 days (2 days for safety and health, environment, mill best practices, GHG verification and Social at Mill) + (1 day for supply chain certification systems). Estate = 4 days each for the four estates (Bukit Segamaha Estate, Sungai Segamaha Estate, G&G Estate and Ladang Tabung Tentera Sabah) for verification of safety and health, environment, good agriculture best practices, Social, HCV, TBP, Partial Certification and GHG verification plus the verification of Land History and Land Title.			
Report approved by	:	Kamini Sooriamoorthy		Approval date: 4/08/2022	

SUMMARY OF INFORMATION

TABLE 1

	STAGE 2	ASA 1	ASA 2	ASA 3	ASA 4
Projection Period	**Oct. 2018 – Sep. 2019**	**May 2020 – Apr 2021**	****May 2021 – Apr 2022**	**April 2022 – March 2023**	
Certified FFB Processed (MT)	137,474.00	193,123.00	164,700.00	167,500.00	
Production of Certified CPO (MT)	27,494.80	40,556.00	35,822.25	36,347.51	
Production of Certified PK (MT)	6,190.00	8,208.00	7,609.14	6,700.00	
Certified Areas (Ha)	10,092.80	10,092.80	10,092.80	10,092.80	
Planted Areas (Ha)	9,377.40	9,377.40	9,377.40	*9,255.20	
Production Areas (Ha)	7,617.30	7,762.90	7,762.90	8,383.50	
HCV Areas / Conservation Areas (Ha)	199.57	199.57	199.57	199.57	
REMARKS	*ASA 3 – The planted area was updated to be in-lined with the GIS mapping exercise, carried out by the CU. **The actual reporting period is from May 2021 to March 2022.				

TABLE 2

	PO	PK
Last years certified volume (MT)	*41,345.25	*8,559.14
Last years actual certified sold (MT)	32,701.71	5,442.84
Last years actual sold under other schemes i.e., MSPO (MT)	-	30.13
Last years sold conventional (MT)	-	-
New year certified volume (MT)	36,347.51	6,700.00

*Volume extension applied & approved in March 2022.

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1.0 AUDIT PROCESS

1.1 Certification Body

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

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

1.2 Qualification of audit team

Member of the Audit Team	Role/area of RSPO requirements	Qualifications
Rozaimee Ab Rahman	Lead Auditor GAP, safety, SCCS	Holds a B.Sc. Agruculture from UPM. He had 5 years of working experience in the oil palm operation. He is a qualified RSPO P&C, RSPO Supply Chain and MSPO Lead Auditor
Mohd Zulfakar Kamaruzaman	Auditor Social, HCV	Holds a B.Sc. Forestry from UPM. He had 5 years of working experience in the oil palm operation. He is a qualified RSPO P&C, RSPO Supply Chain and MSPO Lead Auditor.
Mohd Ab Raouf Asis	Auditor / Safety, environment,	Obtained qualification in B.Sc. (Hons) Management Technology Majoring Production and Operation from UTHM in 2007. He has been in the plantation industry for 7 years assisting Estate Manager managing palm oil estates. He has been trained as RSPO as well as MSPO auditor.
Mohd Razman Salim	Auditor / Social / HCV	Holds a Degree of Forestry, University of Putra Malaysia, experience as Sub Assistant Conservator, involved with Forest Administration/Management and Enforcement. seven years as Forest Officer/Loggin. A qualified RSPO P & C Auditor with experience in Forest, Social and MSPO auditing.

1.3 Audit methodology

The audit covered Segamaha palm oil mill and all four Segamaha CU supply bases; Sungai Segamaha, Bukit Segamaha. Tabung Tentera Sabah Estate and G&G Estate. The audit included an on-site audit to the estates, mill, line sites, amenities and facilities to verify the implementation of the requirement of the certification. Interviews with the CU's management, employees, contractors and other relevant stakeholders were also conducted during the audit.

1.4 Stakeholder Consultation

Stakeholders interviewed	Evidence from stakeholder consultation
1) Employees / Workers Organizations (including migrant workers)	▪ Workers work 6 days a week with one rest day (Friday). They work 8 hours with a minimum of 30 minutes' break in between. ▪ All workers confirmed that they receive a minimum of RM1100 per month. They receive their salaries before 7th of every month. As of the date of this audit, all workers sampled aware on the new Minimum Wages (Amendment 2020). ▪ Any overtime work is mutually agreed between workers and management, and that there is no element of forcing. ▪ Gender Committee – At all OU's, membership of the Gender Committees is open to male and female employees, where they have separate committees to address issues such as domestic violence, sexual harassment and reproductive rights. ▪ Joint Consultative Committees – each estate and mill have its own JCC to discuss issues related to health, safety and welfare of workers. The JCC comprise of worker and employer representatives. The worker representative was chosen from those elected by the workers. They confirmed that they can make decisions independently.
2) Settlers	▪ NA
3) Villagers / Local communities (including women representatives, displaced communities)	Ketua Kampung Sri Takala Mr Abu Bakar
4) Suppliers	▪ NA
5) Contract workers	As in the list of people being interviewed.
6) Local & national NGOs	▪ NA
7) Government agencies / Statutory bodies	Mr Muin Manson from Jabatan Perhilitan
8) Independent growers / Smallholders	▪ NA
9) Indigenous people	▪ NA
10) Contractor	Chong Shu Min Trading Pengangkutan Dagang Tera Sdn Bhd, and Pengangkutan Ya Hen Sdn Bhd.
11) Previous land owner (if any)	▪ No issue with previous landowner, hence, not applicable
12) Others (please specify)	▪ Tan Chok Peng ▪ Ladang Perbadanan Kemajuan Pertanian Selangor ▪ Grandeed Sdn Bhd ▪ Tang Leong Kee *FFB supplier

1.5 Audit plan : Refer to Attachment 2

1.6 Date of next audit : The next surveillance audit will be conducted within 12 months but not sooner than 9 months from this audit.

2.0 SCOPE OF CERTIFICATION AUDIT

2.1 Description of the certification unit

The Boustead Segamaha Certified Unit is one of the business units registered under the Boustead Estates Agency Sdn. Bhd., a subsidiary company of Boustead Plantation Bhd (BPB). The CU is located about 80 km away from Lahad Datu town. The mill located with the Ladang Sungai Segamaha and consisted of the 4 other estates namely the Bukit Segamaha Estate, Sungai Segamaha Estate, G&G Estate and Ladang Tabung Tentera Sabah (LTTS) Estate.

Segamaha Palm Oil Mill was established and commission in July 1996 with the capacity of 55 MT FFB per hour. The mill has received FFB from own estate such as Ladang Sungai Segamaha, Ladang Bukit Segamaha, Ladang Tabung Tentera and Ladang G&G. The mill also received FFB from other plantation such as Tobe Property Sdn Bhd, Tawau Cacao Imports and Exports, Hektar Pujian, Pasir Citra, Grandeed Sdn Bhd, Pertanian Selangor (Ldg PKPS Irat) and Magna Jadi Sdn Bhd, and smallholders like Tan Chok Peng, Tan Leong Kee and Chong Shu Min. All the estates within the CU have been fully developed before the year of 2005.

Boustead Segamaha CU have ISO 9001 quality management system certification besides MSPO and P&C and Supply Chain.

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

The FFB sourced from company owned estates that are certified, outside plantations and smallholders. Details of the FFB contribution from each source to the Segamaha POM are shown in the following tables:

Table 1: Actual FFB production by the supply base for the reporting period (May 2021 to March 2022)

FFB Supplier	FFB Production	
	Tonnes	Percentage (%)
Bukit Segamaha	45,463.85	24.12
Sungai Segamaha	56,246.39	29.83
LTTS	22,250.67	11.80
G&G Estate	26,964.24	14.30
Bukit Segamaha	45,463.85	24.12
Total	**150,925.15**	**80.05**
Non certified FFB		
Tawau Cacao Import & Export Agency Sdn Bhd	2,223.70	1.18
Tobe Property Sdn Bhd	4,107.19	2.18
Hektar Pujian Sdn Bhd	2,249.61	1.19
Magna Jadi Sdn Bhd	3,622.54	1.92
Pasir Citra Sdn Bhd	5,260.60	2.79
Tan Chok Peng	2,227.38	1.18
Ladang Perbadanan Kemajuan Pertanian Selangor	10,140.10	5.38
Grandeed Sdn Bhd	6,361.89	3.37
Tang Leong Kee	1,407.67	0.75
Total	**37,600.68**	**19.94**
Grand Total	**188,525.83**	**100**

Table 2: Projected FFB production by supply base for the reporting period April 2022 – March 2023

Estates	FFB Contribution	
	Tonnes	Percentage (%)
Ladang Sungai Segamaha	60,600.00	30.30
Ladang Bukit Segamaha	48,600.00	24.30
Ladang Tabung Tentera	27,900.00	13.95
Ladang G&G	30,400.00	15.20
TOTAL	167,500.00	83.75

Table 3: Actual FFB received and CPO & PK dispatch by the Mill for the last reporting period May 2021 to March 2022

RSPO Supply Chain Model : Mass Balance	Total (MT)
FFB Received	188,525.83
FFB Processed	188,525.83
Certified FFB Processed	150,925.15
Non-certified FFB Processed	37,600.68
Crude Palm Oil (CPO)	
Overall CPO Production	40,827.00
Certified CPO Production	32,701.71
Certified CPO delivered as RSPO	32,701.71
Certified CPO delivered as non-RSPO	-
Certified CPO delivered under other sustainable schemes	-
Sold as credit	-
Palm Kernel (PK)	
Overall PK Production	6,839.00
Certified PK Production	5,472.97
Certified PK delivered as RSPO	5,442.84
Certified PK delivered as non-RSPO	-
Certified PK delivered under other sustainable schemes (MSPO)	30.13
Sold as credit	-

Table 4: Projected FFB received and CPO & PK dispatch by the Mill of the next reporting period April 2022 – March 2023

RSPO Supply Chain Model : Mass Balance	Total (MT)
FFB Received	200,000.00
FFB Processed	200,000.00
Certified FFB Processed	167,500.00
Certified CPO Production	36,347.51
Certified PK Production	6,700.00

Table 5 Planted and certified area of the CU

Estate	Planted (ha)	Certified (ha)
Bukit Segamaha Estate	2267.70	2415.10
Sungai Segamaha Estate	2884.50	3244.90
Tabung Tentera Sabah Estate	1928.90	2023.00
G&G Estate	2174.10	2409.80
Total	9,255.20	10,092.80

Table 6 Planting profile

Year of planting	Planting cycle (1st, 2nd, 3rd, etc. Generation)	Mature / Immature	Planted area(ha)	Percentage of planted area (%)
2013	2nd	Mature	237.7	10.48
2014	2nd	Mature	538.3	23.74
2015	2nd	Mature	530.7	23.40
2016	2nd	Mature	313.5	13.82
2017	2nd	Mature	323.1	14.25
2018	2nd	Mature	324.4	14.31
Total			**2,267.70**	**100**

Table 7: Planting profile for Sungai Segamaha

Year of planting	Planting cycle (1st, 2nd, 3rd, etc. Generation)	Mature / Immature	Planted area(ha)	Percentage of planted area (%)
1999	1ST	Mature	21.0	0.7
2007	2ND	Mature	251.2	8.7
2008	2ND	Mature	209.5	7.3
2009	2ND	Mature	182.4	6.3
2012	2ND	Mature	212.0	7.3
2013	2ND	Mature	224.7	7.8
2014	2ND	Mature	524.8	18.2
2015	2ND	Mature	446.6	15.5
2016	2ND	Mature	280.1	9.7
2018	2ND	Mature	273.7	9.5
2019	2ND	Mature	258.5	9.0
Total			**2,884.5**	**100**

Table 8: Planting profile for Tabung Tentera Sabah

Year of planting	Planting cycle (1st, 2nd, 3rd, etc. Generation)	Mature / Immature	Planted area(ha)	Percentage of planted area (%)
PM1998	1st	Mature	238.50	12.36
PM2006	2nd	Mature	81.80	4.24
PM2007	2nd	Mature	68.10	3.53
PM2008	2nd	Mature	56.90	2.95
PM2009	2nd	Mature	83.40	4.32
PM2014	2nd	Mature	194.60	10.09
PM2015	2nd	Mature	193.40	10.03
PM2018	2nd	Mature	224.90	11.66
PM2019	2nd	Mature	253.20	13.13
PR2020	2nd	Immature	258.10	13.38
PR2021	2nd	Immature	276.00	14.31
Total			**1928.90**	**100**

Table 9: Planting profile for G&G Estate

Year of planting	Planting cycle (1st, 2nd, 3rd, etc. Generation)	Mature / Immature	Planted area(ha)	Percentage of planted area (%)
PM1997	1st	Mature	1499.9	68.99
PM1999	1st	Mature	336.6	15.48
PR2021	2nd	Immature	337.6	15.53
Total			**2174.10**	**100**

2.3 Organizational Information/Contact Person(s)

The details of the contact person is as shown below:

Name	:	Syed Muhammad bin Syed Abu Bakar
Position	:	Head of Business Unit
Address	:	Segamaha Mill, P.O. Box No. 60856, 91117 Lahad Datu, Sabah.
Phone no.	:	089-563 033
Fax no.	:	089-563 033
Email	:	muhammad@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 :

Boustead is in progress to certify all the 7 new Business Units (Tawai) from 2021 to 2023 as verified through the Time Bound Plan). The TBP has been approved by RSPO secretariat

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 Not applicable.

There is no associated smallholder supplying FFB to the CU.

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, all remains the same.

3.4	Status of previous non-conformities *	■ Closed	☐ Not closed*
3.5.	Complaint received from stakeholder (if any) Not Applicable		

4.0 DETAILS OF NON-CONFORMITY REPORT

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

Total no. of minor NCR(s) (details refer to Attachment 4)	List : 2	6.3.2 (MZK 02 2022), 3.2.2 (RAR 01 2022)
Total no. of major NCR(s) (details refer to Attachment 4)	List : 2	3.3.1 (MZK 01 2022), 3.8.12 (RAR 02 2022)

4.2 For SC (Details checklist refer to Attachment 5) : NA

Total no. of major NCR(s) (details refer to Attachment 4)	List : NA	NA

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

Note: Major NCRs which are not addressed within a further 60 days shall result in the certificate being withdrawn.

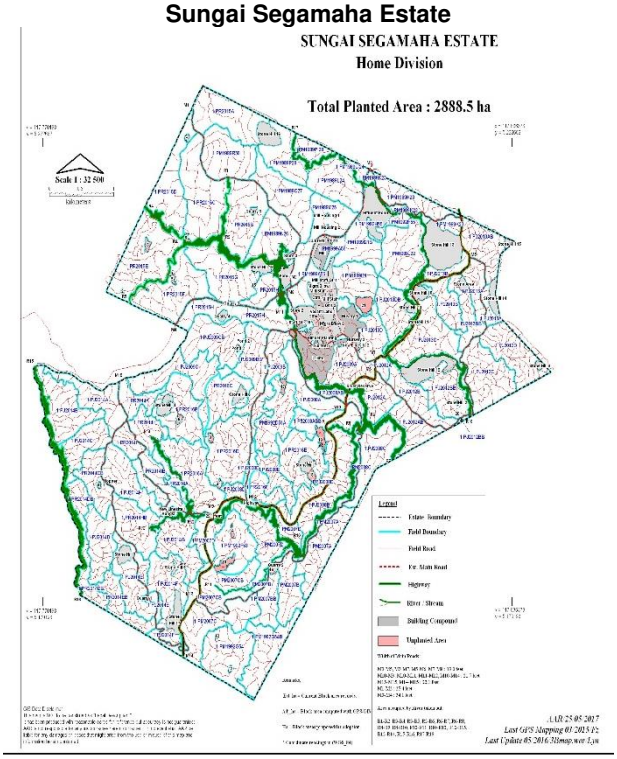
7.0 IT IS CONFIRMED THAT ALL CORRECTIVE ACTIONS TAKEN ON MAJOR NON CONFORMITIES HAVE BEEN SATISFACTORILY REVIEWED, ACCEPTED AND VERIFIED AND ALL CORRECTIVE ACTIONS PLANS PROVIDED ON MINOR NON CONFORMITIES HAVE BEEN SATISFACTORILY REVIEWED AND ACCEPTED. RECOMMENDED FOR CONTINUATION OF RSPO P & C CERTIFICATION.

Audit Team Leader :	**ROZAIMEE BIN AB RAHMAN**		**28/07/2022**
	(Name)	(Signature)	(Date)

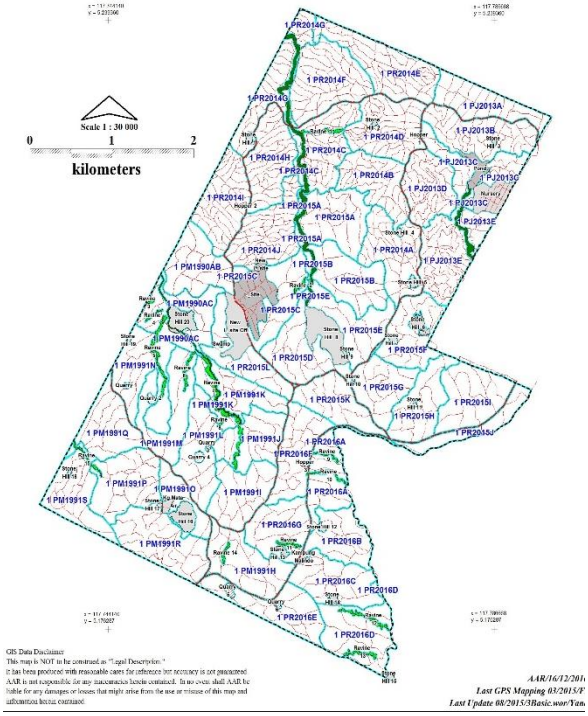
Attachment 1

Map of Segamaha CU

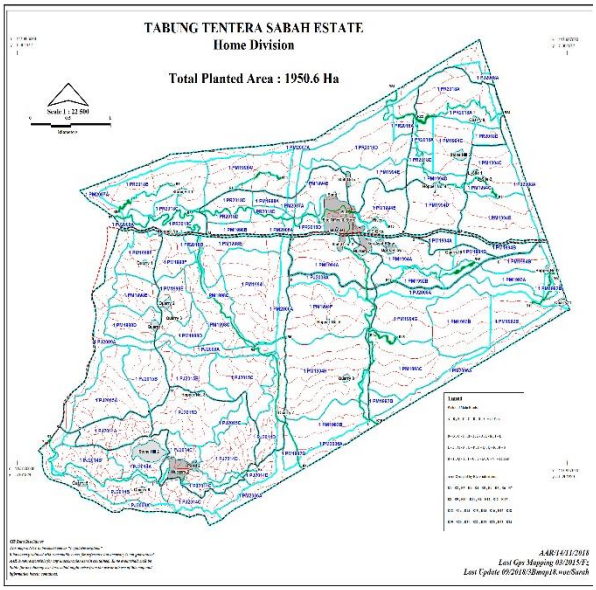
Sungai Segamaha Estate



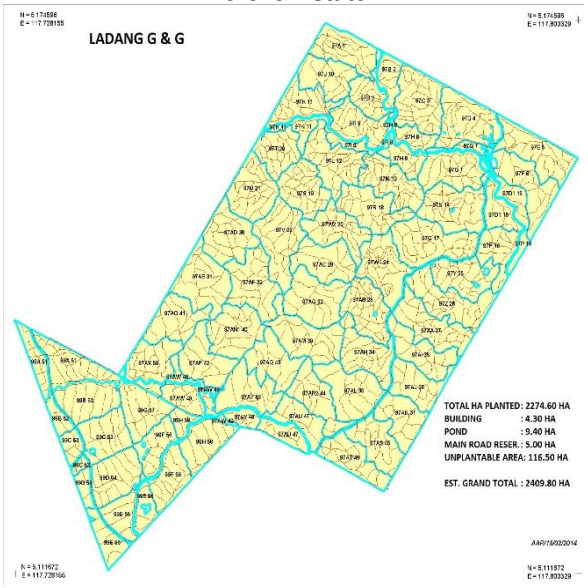
Bukit Segamaha Estate



Tabung Tentera Sabah Estate



G & G Estate



Attachment 2

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 : 25 – 29 APRIL 2022

3. Site of assessment : Segamaha Business Unit

- Segamaha POM
- Bukit Segamaha Estate
- G&G Estate
- Tabung Tentera Estate
- Sungai Segamaha

4. Reference Standard :

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

5. Assessment Team:

a) Audit team leader : Rozaimee Ab Rahman (RAR) –SC, Metric Template, GHG, GAP
b) Auditor : Mohd Zulfakar Kamaruzaman (MZK) – Safety & Environment
Mohd Raof Asis (MAR) - Social
Mohd Razman Salim (MRS) – Social, HCV, TBP

Lead Assessor and Auditor shall have competence in one or more areas i.e. HCV, Legal, environment, OHS, GAP, social

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

6. **Scope of certification**: Production of sustainable crude palm oil and palm kernel using the Mass Balance supply chain model

7. Audit Method

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

8. Audit Findings

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

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

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

9. Confidentiality Requirements

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

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

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 this audit.

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. Assessment Programme Details : As below

Date / Time	Coverage of assessment / Activity / Site	RAR	MAR	MZK	MRS
Day 1: 25/04/2022 (Monday)					
8.00am – 8.30am	Opening Meeting – Venue: **Segamaha POM** • Audit team Leader - Briefing on assessment objectives, scope, methodology, confidentiality clarification, audit criteria and programmes • Organization Representative - Briefing RSPO implementation, significant change on organization activity, structure, certified areas, machinery, FFB supply bases , Time bound plan, actions taken to address previous audit findings.	/	/	/	/
8.30am – 1.00pm	**Site observation to Segamaha POM** **RSPO Supply Chain 2017** • RSPO Supply chain standard implementation including model requirements **P1, P2, P3, P4, P5, P6, P7** • Occupational safety & health aspects, chemical management • Interview with workers, contractors etc. • Environmental management, waste & chemical management • Land titles user rights • Social aspects - SIA, management plan & implementation, workers' quarters, • Stakeholder consultation with affected communities surrounding the CU • Interview with gender committee, safety committee, worker representative, contractors, supplier, etc. • Mill Best Practice such as grading, workshop, boiler, etc • New planting • Occupational safety & health aspects, chemical management • Interview with workers, contractors etc. • Environmental management, waste & chemical management • GHG & Metric template verification	/	/	/	/
1.00pm	Lunch Break	/	/	/	/
2.00pm – 4.00pm	Continue assessment at respective sites	/	/	/	/

4.00-4.30pm	Discussion on any findings / briefing with cu	/	/	/	/
5.00 pm	End of day 1 audit	/	/	/	/
Date / Time	**Coverage of assessment / Activity / Site**	**RAR**	**MAR**	**MZK**	**MRS**
Day 2: 26/04/2022 (Tuesday)					
8.30am – 1.00pm	**Site observation to G&G Estate** **P1, P2, P3, P4, P5, P6, P7** • Occupational safety & health aspects , chemical management • Interview with workers, contractors etc. • Environmental management, waste & chemical management • Land titles user rights • Social aspects - SIA, management plan & implementation, workers' quarters, • Stakeholder consultation with affected communities surrounding the CU • Interview with gender committee, safety committee, worker representative, contractors, supplier, etc. • Good Agricultural Practice such as harvesting, weeding, spraying, EFB mulching, POME application, IPM, New planting • Occupational safety & health aspects, chemical management • Interview with workers, contractors etc. • Environmental management, waste & chemical management • GHG & Metric template verification	/	/	/	/
1.00pm	Lunch Break	/	/	/	/
2.00pm – 4.00pm	Continue assessment at respective sites	/	/	/	/
4.00-4.30pm	Discussion on any findings / briefing with cu	/	/	/	/
5.00 pm	End of day 2 audit	/	/	/	/
Date / Time	**Coverage of assessment / Activity / Site**	**RAR**	**MAR**	**MZK**	**MRS**
Day 3: 27/04/2021 (Wednesday)					
8.30am – 1.00pm	**Site observation to Sungai Segamaha Estate** • **P1, P2, P3, P4, P5, P6, P7** • Occupational safety & health aspects, chemical management • Interview with workers, contractors etc. • Environmental management, waste & chemical management • Social aspects -SIA, management plan & implementation, workers' quarters, • Stakeholder consultation with affected communities surrounding the estate • Interview with gender committee, safety committee, worker representative, contractors, supplier, etc. • Land titles user rights	/	/	/	/

	• Good Agricultural Practice such as harvesting, weeding, spraying, EFB mulching, POME application, IPM, New planting • Interview with workers, contractors etc. • Occupational safety & health aspects, chemical management • Interview with workers, contractors etc. • Environmental management, waste & chemical management • GHG & Metric template verification				
1.00pm	Lunch Break	/	/	/	/
2.00pm – 4.00pm	Continue assessment at respective sites	/	/	/	/
4.00-4.30pm	Discussion on any findings / briefing with cu	/	/	/	/
5.00 pm	End of day 3 audit	/	/	/	/
Date / Time	**Coverage of assessment / Activity / Site**	**RAR**	**MAR**	**MZK**	**MRS**
Day 4: 28/04/2022 (Thursday)					
8.30am – 1.00pm	**Site observation to Bukit Segamaha Estate** • **P1, P2, P3, P4, P5, P6, P7** • Occupational safety & health aspects , chemical management • Interview with workers, contractors etc. • Environmental management, waste & chemical management • Social aspects -SIA, management plan & implementation, workers' quarters, • Stakeholder consultation with affected communities surrounding the estate • Interview with gender committee, safety committee, worker representative, contractors, supplier, etc. • Land titles user rights • Good Agricultural Practice such as harvesting, weeding, spraying, EFB mulching, POME application, IPM, New planting • Interview with workers, contractors etc. • Occupational safety & health aspects , chemical management • Interview with workers, contractors etc. • Environmental management, waste & chemical management • GHG & Metric template verification	/	/	/	/
1.00pm	Lunch Break	/	/	/	/
2.00pm – 4.00pm	Continue assessment at respective sites	/	/	/	/
4.00-4.30pm	Discussion on any findings / briefing with cu	/	/	/	/
5.00 pm	End of day 4 audit	/	/	/	/

Date / Time	Coverage of assessment / Activity / Site	RAR	MAR	MZK	MRS
Day 5: 7 29/04/2021 (Friday)					
8.30am – 1.00pm	**Site observation to LTT Sabah Estate** • **P1, P2, P3, P4, P5, P6, P7** • Occupational safety & health aspects , chemical management • Interview with workers, contractors etc. • Environmental management, waste & chemical management • Social aspects -SIA, management plan & implementation, workers' quarters, • Stakeholder consultation with affected communities surrounding the estate • Interview with gender committee, safety committee, worker representative, contractors, supplier, etc. • Land titles user rights • Good Agricultural Practice such as harvesting, weeding, spraying, EFB mulching, POME application, IPM, New planting • Interview with workers, contractors etc. • Occupational safety & health aspects , chemical management • Interview with workers, contractors etc. • Environmental management, waste & chemical management • GHG & Metric template verification	/	/	/	/
12.00pm	Friday Prayer/Break	/	/	/	/
1.30pm – 3.30pm	Continue assessment at respective sites	/	/	/	/
3.30-4.30pm	Verification on outstanding issues for CU Auditor to inform auditee on the required document / records Continue Audit Team discussion and preparation of assessment findings.				
4.30-5.00pm	Discussion and acceptance on assessment findings with Management Representative. Closing meeting at CU	/	/	/	/

Attachment 3

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

Principle 1: Behave ethically and transparently

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

Clause	Indicators	Comply Yes/No	Findings
1.1 The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.	1.1.1 (C) Documents that are specified in the RSPO P&C are made available to the public.	YES	The Segamaha CU continued to implement the procedure for responding to any communication as outlined in their Estate/Mill Quality Management System documents. The records of communication were identified and maintained in different files depending on the stakeholder. Among the records reviewed were correspondences with the authorities and employees. The CU continued to use internet for disseminating public information. Information relating to land titles, safety and health plans, pollution prevention plans and the procedure for complaints and grievances are available through Boustead 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	Information are available both in Bahasa Malaysia and English and accessible to the relevant stakeholders through correspondence and request as sighted in the "Communication Record Book" and "Communication" as well as correspondence sighted at Sungai Segamaha Estate, G&G Estate and Sgamaha Palm Oil Mill (POM) by the Auditor. The Boustead Plantation website address is available in English at http://www.bousteadplantations.com.my/overview.html
	1.1.3 (C) Records of requests for information and responses are maintained.	YES	In Segamaha CU, the management documents relating to environment, social and legal issues, are made available to the public except for those prevented by commercial confidentially or where disclosure of information would result in negative environmental or social outcomes.
	1.1.4 (C) Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by nominated representative.	YES	Segamaha CU has established procedures, flowcharts and forms that describe and facilitated the mechanism to be taken for consultation and communication with the stakeholders (external or internal). These procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders (workforce and external) through Internal and External Stakeholders' meeting held in 2022.
	1.1.5 There is a current list of contact and details of stakeholders and their nominated representatives.	YES	List of stakeholders that may be relevant to the company's operation including local communities, local authorities and NGOs has been established and updated for year 2022 as verified at Segamaha POM, Sg. Segamaha Estate, and G&G state. Stakeholder List of

Clause	Indicators	Comply Yes/No	Findings
			Segamaha CU continued to be maintained and updated with stakeholders' information (name of parties, address, contact number, nominated representatives) which included the contractors, vendors/suppliers, foreign recruitment agencies, embassy, government agencies, schools as well as own and contractors employees and others.
1.2 The unit of certification commits to ethical conduct in all business operations and transactions.	1.2.1 A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.	YES	Segamaha CU subscribe to the 'Code of Ethics and Conduct Policy" established by Boustead Plantation Berhad. The policy is implemented in all business operations evidenced from interviews with workers, suppliers/vendors', community representatives and other stakeholders' during the audit.
	1.2.2 A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.	YES	In addition, Boustead Plantation Berhad (BPB) also has a Vendor Code of Ethics & Conduct which has been developed to outline the standards of behaviour required by Boustead Plantation Berhad's vendors which includes expectation to uphold human rights. The Vendor COBC applies to all its suppliers, consultants, agents, contractor's/service providers who have direct dealings with the Group.

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	In general, the CU has complied with applicable legal requirements.
	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 continued to implement and maintain the established documented system for identifying, accessing, tracking and monitoring of compliance with the legal requirements that were applicable to them. Each estate and mill had its own Legal and Other Requirements Register (LORR) and were being evaluated individually annually for compliance. The legal registers were updated by the person in-charge and approved by the respective managers. The Sustainability and Safety Department is responsible to track changes and the information was disseminated to all its plantations and Mill department.
	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, boundary trenches, and boundary stones was sighted during the visit at the estates. This confirmed that they have maintained boundary markers by installing the red/white pole, trenches, and signage.
2.2 All contractors providing operational	2.2.1 A list of contracted parties is maintained.	YES	The list of contracted parties is available in the stakeholder lists of all units within Segamaha CU and duly updated when necessary. 20 contractors have been listed in the stakeholder list. They include harvesting contractors, suppliers, transporters, replanting contractors, etc.

Clause	Indicators	Comply Yes/No	Findings
services and supplying labour and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.	2.2.2 All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party. Evidence of legal due diligence of all contracted third parties, recruitment agencies (licensed/accredited) for migrant workers, service providers and labour contractors, is available.	YES	Contract agreement with third parties contain clauses on meeting applicable requirements. Evidence of legal due diligence carried out include getting the vendors to sign the 'Code of Ethics and Conduct where they undertake to comply with rules relating to labour and human rights, company ethics and management practices, and would comply with all laws and regulations relating to anti-bribery, fraud and corruption.
	2.2.3 All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour. Where young workers are employed, the contracts include a clause for their protection.	YES	All contracts signed with contractors contain a clause on compliance with employment laws, which would include laws related to employment of children and young persons. Contractors also subscribe the BPB 'Code of Ethics and Conduct' to comply with the BPB Sustainability Policy. The CEBC in turn, contains provisions which state that Vendors shall not employ anyone under the age of 18 or the applicable minimum legal age in the countries they operate, unless in vocational and/ or formal and structured apprenticeship, educational and training programmes. Based on records available, interviews conducted, and observations made during the audit, there was no evidence of any young persons employed within Segamaha CU.
2.3 All FFB supplies from outside the unit of certification are from 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	Segamaha POM has kept the following information for the directly source of FFB from external FFB supplier: a) Information on geo-location of FFB origins. b) Evidence of the ownership status or the right/claim to the land, or valid use of land by the grower/smallholder c) Valid MPOB license
	2.3.2 For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator 2.3.1.	YES	Currently in Segamaha POM there is no practice of indirectly source of FFB. All FFB are received direct from the suppliers.

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

Implement plans, procedures and systems for continuous improvement.

Clause	Indicators	Comply Yes/No	Findings
3.1 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	Segamaha CU continued to achieve long term economic and financial viability through documented management plan projected to year 2027. a) Expenditure, general charges, profit and loss covering the period of 2022 to 2027 had been prepared for all the estates as well as the POM and made available to the audit team. b) This plan had also included mature area and also for the forecasted FFB production per hectare for the period 2022 to 2027. c) All the estates had a standard budgeting format. The records were reviewed during the audit. The Business Plan also included a 5-year budget/forecast financial plan (i.e. 2022-2027) with allocation on the following: ▪ Crop yielding area / Prime mature ▪ Total mature / Cost/ha ▪ General charges/upkeep/collection/depreciation ▪ CAPEX
	3.1.2 An annual replanting programme projected for a minimum of five years with yearly review, is available.	YES	The replanting programs until 2026 were sighted for the estates. This program is reviewed once a year and is incorporated in their annual financial budget.
	3.1.3 The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken.	YES	There were several meetings to discuss on issues related to sustainability status and compliance held by the estates and the mill. The management review was conducted in Feb 2022 and minutes of meeting was established for all relevant meeting. Among others the agenda discussed were: a) Internal audit findings b) Customer/Stakeholders feedback, c) complaint and grievance d) Status of preventive and corrective actions e) Changes that could affect the management system f) Recommendation for improvement The Management was transparent in addressing of continuous sustainability, adequacy and effectiveness of the requirements for effective implementation of RSPO.
3.2 The unit of certification regularly monitors and reviews	3.2.1 (C) The action plan for continuous improvement is implemented, based on consideration of the main social and	YES	This has been established in the Continuous Improvement Plan 2022, the compilation was made with subject to the consideration of the main social and environmental impacts. These include to continue engagement with relevant stakeholders (workers, surrounding communities, government agencies, agencies, suppliers and contractors. Management

Clause	Indicators	Comply Yes/No	Findings
their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.	environmental impacts and opportunities of the unit of certification.		documents related to environmental plans and impact assessments maintained available. Among of action plan related to environment was established such as: • To ensure water quality • Reduce chemical usage • Prevent soil erosion by planting LCC • Substitute chemical fertilizer to organic fertilizer such as EFB & POME
	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.	NO	It has been noted that data in the template was not reported as per actual data. Thus, #Minor NCR RAR 01 2022 has been raised.
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.	NO	During this Assessment, it was found that, Boustead Segamaha BU does not have SOP on recruitment and Recalibration/Legalisation of foreign workers for contractor workers. The SOP also must in line with current applicable legal requirement. Thus, Major NCR MZK 01 2022 has been raised against this indicator
	3.3.2 A mechanism to check consistent implementation of procedures is in place.	YES	Both the estates and the mill had an established mechanism to perform checking to ensure consistent implementation of procedures. The Agronomy and Agricultural Services Department, Sustainability Unit, Plantation Head and relevant Head Office personnel including the Regional CEO/GM inspect and report to ensure compliance against company policy and procedure with regards to operation, finance as well as safety, health and welfare requirements. The mechanisms as established have been implemented. This is verified via the records maintained in all units daily, monthly and annually. The mill and estates are monitored to ensure compliance against the SOP standard and factors relating to ESH.
	3.3.3 Records of monitoring and any actions taken are maintained and available.	YES	The implementation of SOP is monitored on a daily basis by the field staffs and Assistant Managers with overall overview by the Managers. The monitoring is made via supervision and records maintenance. All relevant records of follow up action, if any, are retained where necessary.
3.4 A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a	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	For Segamaha CU, the SIA and EIA reports separated. The CU has established its environmental aspects / impacts register associated with their activities. Environmental aspect and impact (EAI) which covers form upstream activities such as FFB reception until downstream processes was sighted during assessment and established for 2019/2020. Identification and evaluation of environmental impact was done for all activities and processes related to the mill operation. Among the most significant environmental receptors are the boiler stack emission which associated with air emission, palm oil mill effluent (POME) discharge to land application by sprinkler system.

Clause	Indicators	Comply Yes/No	Findings
social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.			For the estate operation, all activities from harvesting, pest and disease, upkeep programme until delivery to mill has been identified. For both estates, latest environment aspect impact assessment was reviewed in Jan 2022 covering all activities in estates certification units. The main purposed of this assessment was to evaluate and analyse the operations impact on soil, water, and lair associated with the organization activities. Among environment aspects assessed were agrochemical applications, land and water contamination from hazardous material and farm vehicles, human settlement disturbance and abandonment areas.
	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	At Segamaha CU environmental management plan has been discussed during stakeholder meeting conducted on 25/02/2022. Environmental management plan has been reviewed on Janauary 2022. There were no significant changes or impacts from estate activities to nearby stakeholder. It was confirmed through interview with Ketua Kampung Sri Takala and representative from Jabatan Perhilitan. 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. So far, no issues related to environmental has been highlighted during stakeholders meeting. As the estates and mill have no immediate neighboring local communities, the assessment focused on the welfare of workers and estates employees and legality status of workers.
	3.4.3 (C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.	YES	Significant environmental impact was derived from the environmental impact assessment evaluation. Those activities evaluated as significant were then monitored using the management control and mitigation measure established for each activity where the significant impacts occurred. The management has periodically reviewed the implementation and effectiveness of the established program. Social management and monitoring plans have been established. A timetable with responsibilities for mitigation and monitoring was reviewed and updated accordingly. Specific person in charge (PIC) has been identified and be responsible for taking actions on each of the mitigation measures with specific time intervals. Stakeholders meeting were held by the CU to gather inputs during the process of reviewing and updating the 'Management Plan on Social Impact Assessment'. The monitoring records were verified at all visited estates and mill. Following were some of the issues highlighted during the stakeholder consultation:
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	YES	Employment procedures for recruitment, selection, hiring, are documented. For locals, the procedures are in SOP ''Prosedur Pengambilan Kakitangan Baharu''. The procedure details out the process of hiring (application form, screening, interview, requisition approval from HR Manager/Estate Manager, medical check-up and issuance of letter of offer). This procedure was confirmed by a Estate Manager at the Segamaha CU verified through the worker's personal file. For foreign worker, the employment procedures are contained in

Clause	Indicators	Comply Yes/No	Findings
	workers and their representatives where applicable.		Standard Operating Process & Procedures (SOPP). Employment procedures for retirement and termination are available in the local workers' employment contracts. Similarly, foreign workers' contracts also contain provision for mutual termination. Retirement procedure is not applicable to foreign workers.
	3.5.2 Employment procedures are implemented, and records are maintained.	YES	Based on the documentation review and interview, employment procedures are implemented, and records are maintained. Also, there was document sighted i.e., ''Prosedur Pengambilan Kakitangan Baharu''. It was mentioned that on the process undertaking new employees, report for duty, probationary period and confirmation.
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 estates had identified and reviewed significant hazards and risks and determined appropriate risk control measures. The hazard identification, risk assessment and risk control (HIRARC) records, as well as CHRA reports were verified during the assessment. HIRARC is subject for a review in event of the following; a) Change in work process b) Revision/changes in legislative requirement c) Occurrence of accidents The estates and mill had list of review on HIRARC dated Jan 2022 for the estates and mill. Amendments are summarized in a list detailing dates and reasons for updates. There are no new activities in both mill and estates.
	3.6.2 (C) The effectiveness of the H&S plan to address health and safety risks to people is monitored.	YES	BPB Health and Safety plan among others include the following: a) No fatality / penalty b) to enhance OSH awareness through ESH training The implementation of OSH plan was monitored by internal audits conducted by OSH officers from SSD Unit.
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 formal training programme 'training Program for the Year 2022 and records that covered aspects of RSPO Principles and Criteria was made available to the auditors.
	3.7.2 Records of training are maintained, where appropriate on an individual basis.	YES	Segamaha Business Unit had trained their staff, workers and records of training were kept in the RSPO training file. The records included information on the title of the training, name and signature of the attendees, name of the trainer, time and venue.

Clause	Indicators	Comply Yes/No	Findings
	3.7.3 Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed.	YES	Training record was up todate and well maintained. Sighted last training on SCCS in March 2022. The training has been conducted by Mill engineer to all employees at each workstation such as, maintenance engineer, weighbridge clerk, admin supervisor, shift supervisor, grader, laboratory assistant, and weighbridge operator, boilerman, AP, etc. The intention on this training was to create awareness on understanding on supply chain requirement

SUPPLY CHAIN REQUIREMENTS FOR MILLS-

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.1	Identity Preserved Module A mill is deemed to be IP is the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO P&C, or against a Group Certification Scheme Certification for the CPO mills is necessary to verify the volumes and sourced of certified FFB entering the mill, the implementation of any processing control as and volume sales of RSPO certified products. If a mill processes certified and uncertified FFB without physically separating them, the inly MB Module is applicable.	YES	Not applicable due to Segamaha POM using Mass Balance model.
3.8.2	Mass balance Module A mill is deemed to be MB is the mill process FFB from both RSPO certified and uncertified plantations/estates. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3rd party certified supply base.	YES	Segamaha POM received certified FFB from own estate and Uncertified FFB from outsider FFB supplier as per below: **Certified FFB** • Bukit Segamaha • Sungai Segamaha • LTTS • G&G Estate **Noncertified FFB**

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
			• Tawau Cacao Import & Export Agency Sdn Bhd • Tobe Property Sdn Bhd • Hektar Pujian Sdn Bhd • Magna Jadi Sdn Bhd • Pasir Citra Sdn Bhd • Tan Chok Peng • Ladang Perbadanan Kemajuan Pertanian Selangor • Grandeed Sdn Bhd • Tang Leong Kee
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	The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill As in Table 2 (FFB) & table 4(CPO & PK) in this report.
3.8.4	The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO supply chain managing organisation (RSPO IT platform).	YES	The mill observed to have met registration and reporting requirements for supply chain through the RSPO Palm Trace. The registration information was: Name: Bousted Rimba Nilai Sdn Bhd – Segamaha Business Unit Country: Malaysia Member Category: Oil Mil Products: CPO & Palm Kernel Program: MB Copy of Shipping Announcement was provided during the audit as evident of compliance to reporting requirement as listed by the standard.

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.5	The site shall have written procedures and/or work instructions to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following: • Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements. • Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records). • Identification of the role of the person having overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the organisation's procedures for the implementation of this standard. • The site shall have documented procedures for receiving and processing certified and non-certified FFBs.	YES	The Supply Chain and Traceability Procedure was sighted during audit and found all elements of the RSPO Supply Chain standard were covered. The revised procedure has addressed that for palm products dispatch i.e CPO and PK, need to perform quality test on individual consignment. Sighted CPO and PK production record, weighbridge report, dispatch record and training record was up todate and well maintained. Sighted latest training on SCCS in March 2022. The training has been conducted by Mill engineer to all employees at each workstation such as, maintenance engineer, weighbridge clerk, admin supervisor, shift supervisor, grader, laboratory assistant, and weighbridge operator, boilerman, AP, etc. The intention on this training was to create awareness on understanding on supply chain requirement The Mill Manager has the overall responsibility and authority over the implementation of the supply chain requirements in the Segamaha POM. Segamaha POM has implemented Clause 7.0 – traceability procedures for receiving and processing certified and non-certified FFBs. Segamaha POM has received noncertified FFB from outside plantations and smallholders. Sighted CPO and PK production record, weighbridge report, contract agreement, dispatch record and training record was up todate and well maintained.
3.8.6	The site shall have a written procedure to conduct annual internal audit to determine whether the organisation; • Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents.	YES	The Internal Audit Procedure, following the RSPO Supply Chain Certification Standard and requirements is available. Audit report has also been established. The audit was conducted against the RSPO Supply Chain Certification Standard requirements and cover mass balance module requirements. RSPO supply chain internal audit was conducted in Feb 2022. There are 0 finding were raised by auditor. Audit Attendance sheet, audit plan, audit notes, and NC was sighted by auditor.

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	• 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.		Management review meeting conducted on 25/02/2022 (combine RSPO SC and RSPO MYNI 2019, MSPO and MSPO SCCS) • Internal audit • Customer feedback • Previous meeting – was highlighted • Changes • Recommendation for improvement – improve the established system
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	Segamaha POM received certified FFB from Sungai Segamaha Estate, Bukit Segamaha Estate, Tabung Tentera Sabah Estate, G&G Estate. And Uncertified FFB from Tawau Cacao Import & Export Agency Sdn Bhd, Tobe Property Sdn Bhd, Hektar Pujian Sdn Bhd, Magna Jadi Sdn Bhd, Pasir Citra Sdn Bhd, Tan Chok Peng, Ladang Perbadanan Kemajuan Pertanian Selangor, Grandeed Sdn Bhd, Tang Leong Kee. The Weighbridge Clerk checked and verified the consignment notes issued by the supplying estates for the in-coming RSPO and non-RSPO FFBs. SPOM still kept copies of the FFB Consignment Notes or FFB Delivery Notes issued by the supplying estates. Randomly selected FFB delivery notes/dispatch tickets for RSPO-certified FFBs issued by the supplying estates on the in-coming FFBs were verified. It was found that all delivery notes/dispatch tickets had indicated the estate's RSPO Certificate number, the name of the supplying estate and the quantity (weight in Kg) of the FFBs. Auditor has verified that there was no overproduction for period between May 2021 – March 2022.

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.8	Sales and Goods Out The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single-documents or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documentation and specification documentation): a) The name and address of buyer; b) The name and address of the seller c) The leading or shipment/delivery date; d) The date on which the documents were issued; e) RSPO certificate number; f) A description of the product, including the applicable supply chain model (IP or MB or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation i) A unique identification number	YES	Documented procedures related to sales and goods out were sighted and found adequate. Based on verification during the audit, SPOM has deliver certified materials to end buyer such as KLK Premier Oils Sdn Bhd, Lahad Datu Edible Oil Sdn Bhd.

3.8.9	Outsourcing Activities (i) The mill shall not outsource its milling activities. In cases where the mill outsourced activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO SC Certification. (ii) The mill shall ensure the following: a) The mill has legal ownership of all input material to be included in outsourced processes b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that CB has access to the outsourcing contractor or operation if an audit is deemed necessary. c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor. d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to the respective operations, systems, and all information, when this is announced in advance.	**YES**	SPOM outsource transportation of certified product (CPO & CPK) to end buyer. There is contract document between SPOM and the transporters) stated that the contractor agrees that certification bodies (CBs) have access to the outsourcing contractor or operation if an audit is deemed necessary. The RSPO Supply Chain procedure has described on Outsource Contractor and briefed to the contractor during stakeholder meeting in Feb 2022. An agreement covering the outsources activity were sighted. Inspection was carried out as additional effort to ensure no contamination sighted book at AP.

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.10	The site shall record the names and contact details of all contractors used for the processing or physical handling of RSPO certified oil palm products.	YES	List of contractors specifically the transporter which involve in the physical handling of certified materials had been well maintained through the stakeholder listing dated in Jan 2022. Among the details maintained are name, contact no. as well as address of the contractor.
3.8.11	The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products.	YES	No new contractors used and will be used in the future for the processing or production of RSPO certified materials. Nonetheless, the PIC was aware on the need to inform CB on those new contractors prior to next audit.
3.8.12	i) The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements.	YES	SPOM found to have maintained an accurate, complete, up-to-date and accessible records and reports pertaining to their traceability/ supply chain system implementation. Among those sighted are as per listed in para 3.8.5 of this report.
	ii) Retention times for all records and reports shall be a minimum of two (2) years and shall comply with legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock.	YES	All records related to RSPO SC were maintained minimum for 2 years. Sample CPO dispatch note since Jan 2015 until to date was available and well maintained.
	iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis.	YES	NA since this mill is MB Mill
	iv) For Mass Balance Module, the mill: a. shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis. b. All volumes of certified CPO and PK that are delivered are deducted from the material	NO	SPOM 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 CU 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. And the mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. In SPOM, certified CPO & PK contract from HQ has been used as a guidance for CU to sell the certified CPO & PK. This has resulted in negative balance of the mass balance accounting system, maintained by the CU. **Thus #Major NCR RAR 02 2022 has been raised.**

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
	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.)		
3.8.13	Extraction rate The oil extraction rate (OER) and the kernel extraction rate(KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.	YES	Segamaha POM process all the received certified crop & their processing output will be based on their actual Oil Extraction Rate (OER) as well as Kernel Extraction Rate (KER). These figures were monitored on daily & monthly basis by the mill using the prepared template (e.g. Monthly Production Report – Physical Movement) to ensure their accuracy as well as monitoring of their ongoing performance.
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.	YES	
3.8.15	Processing For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.	YES	Marketing Department personnel updated the RSPO IT platform system upon confirmed contract, normally completed via the system within 3-month period after shipment or within the duration agreed by Mill's respective customer/ buyer. They have updated the system based on input provided by SPOM (e.g. of input Projected & Actual FFB Processed template, Mass Balancing Records for Oil Mills (3 monthly), daily production summary report, monthly production summary report etc.) Based on SPOM Palm Trace inventory system, they have sales certified materials to (CSPO & CSPK) to Lahad Datu Edible Oil Sdn Bhd (KCP), and KLK Premier Oils Sdn Bhd,

Ref. in RSPO SCCS	Indicators	Comply Yes/No	Findings
3.8.16	Registration of Transactions i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date. ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform	YES	Marketing Department personnel updated the RSPO IT platform system upon confirmed contract, normally completed via the system within 3-month period after shipment or within the duration agreed by Mill's respective customer/ buyer. They shall update the system based on input provided by SPOM (e.g. of input Projected & Actual FFB Processed template, Mass Balancing Records for Oil Mills (3 monthly), daily production summary report, monthly production summary report etc.)
3.8.17	Claims The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.	YES	Relevant information on product claim (including applicable Supply Chain model and certificate number) being correctly indicated in the relevant outgoing paperwork. SPOM has not use RSPO corporate logo as well as trademark logo.

Principle 4: Respect community and human rights and deliver benefits

Respect community rights, provide equal opportunities, maximise benefits from engagement and ensure remediation where needed.

Clause	Indicators	Comply Yes/No	Findings
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	YES	Boustead Plantations Berhad have a documented policy ''Polisi Hak Asasi Manusia'', that prohibits retaliation against Human Rights Defenders. And the 'Anti-Harassment Policy Statement' prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces. The policy has been communicated to all workers during morning muster and training/briefing sessions and to all External Stakeholders through Joint Consultation meetings.

Clause	Indicators	Comply Yes/No	Findings
	services, including contracted security forces.		
	4.1.2 The unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.	YES	There is no evidence that Segamaha CU instigates any violence or use any form of harassment including the use of mercenaries and paramilitaries in its operations. This was confirmed from Auditor's interviews with employees from all levels (staff, workers, security personnel) and consultations held with local communities from Kg Paris and Kg Sg Takala and other external stakeholders. There was no issue regarding user rights and conflicts between local communities and other stakeholders with Segamaha CU.
4.2 There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties.	4.2.1 (C) The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.	YES	The system used by the Segamaha CU in resolving disputes and grievances exists in the procedure called "Grievance Procedure (Workers (Estates and Mill), Public, Aborigines and others", "Flowchart for Grievance/Complaint (workers, Public and others)" and "Flowchart for Grievance/Complaint to higher authority". The Mill and Estates within Segamaha CU each have its own Internal Complaint Book and External Communication Book. Forms were provided for grievance and complaints from stakeholders. The Internal Complaint Book or the forms were also used for employees to lodge complaint pertaining to their houses, and there is evidence that the complaints were resolved in a timely and appropriate manner. The external book was reviewed and found no complaints against the CU.
	4.2.2 Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.	YES	The Segamaha CU maintained affirms that its dispute system is open to any affected parties. Relevant policy titled 'Polisi Pemberian Maklumat (Whistleblowing)' and procedures were available. In accordance with the procedure, the anonymity of complainants and whistle-blowers will not reveal to third parties. The documented system in dealing with complaints and grievances are briefed during muster briefing and Induction training.
	4.2.3 The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.	YES	Segamaha CU keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders through stakeholders meeting as evidenced by Internal and External Stakeholders' meetings dates (Refer 1.1.4).
	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	Yes	The system used by the Segamaha CU in resolving disputes and grievances exists in the procedure called "Grievance Procedure (Workers (Estates and Mill), Public, Aborigines and others", "Flowchart for Grievance/Complaint (workers, Public and others)" and "Flowchart for Grievance/Complaint to higher authority". The Mill and Estates within Segamaha CU each have its own Internal Complaint Book and External Communication Book. Forms were provided for grievance and complaints from stakeholders. In accordance with the procedure, the anonymity of complainants and whistle-blowers will not be revealed to third parties.

Clause	Indicators	Comply Yes/No	Findings
	and/or act as observers, as well as the option of a third-party mediator.		
4.3 The CU contributes to local sustainable dev. as agreed by local communities.	4.3.1 Contributions to community development that are based on the results of consultation with local communities are demonstrated.	YES	There is evidence that contributions to community development was provided based on consultations. Sighted sampled CSR activities at Segamaha units included: Humana School (School Fees and Other expenditures) for year 2022, main road access, upkeep and maintenance for year 2022, vaccinations for kids Bukit Estate etc.
4.4 Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.	4.4.1 (C) Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior and Informed Consent (FPIC) process. Documents related to the history of land tenure and/or the actual legal or customary use of the land are available.	YES	The documents related to the right to use the land was made available to the audit team. Records of ownership were maintained at respective estate's office. Plantations has the right to use the land which is legitimately owned by their company.
	4.4.2 Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include:	YES	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Segamaha CU. The audit team had confirmed that there were no land issues related to previous owners.
	4.4.2a Evidence that a plan has been developed through consultation and discussion in good faith with all affected groups in the communities, with particular assurance that vulnerable, minorities' and gender groups are consulted, and that information has been provided to all affected groups, including information on the steps that are taken to involve them in decision making.	YES	
	4.4.2b Evidence that the CU has respected communities' decisions to give or withhold their consent to the	YES	

Clause	Indicators	Comply Yes/No	Findings
	operation at the time that these decisions were taken.		
	4.4.2c Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by affected communities, including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land.	YES	
	4.4.3 (C) Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighboring communities where applicable, and relevant authorities).	YES	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Segamaha CU. The audit team had confirmed that there were no land issues related to previous owners.
	4.4.4 All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements.	YES	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Segamaha CU. The audit team had confirmed that there were no land issues related to previous owners.
	4.4.5 (C) Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose.	YES	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Segamaha CU. The audit team had confirmed that there were no land issues related to previous owners.
	4.4.6 There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.	YES	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Segamaha CU. The audit team had confirmed that there were no land issues related to previous owners.

Clause	Indicators	Comply Yes/No	Findings
4.5 No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions.	4.5.1 (C) Documents showing identification and assessment of demonstrable legal, customary and user rights are available.	YES	Based on Social Impact Assessment (SIA) Report for Segamaha CU and land titles, there was no new plantings on local peoples' land. It has been verified that the land is legitimately owned by Segamaha and the audit team had confirmed that there were no land issues related to previous owners.
	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	As above.
	4.5.3 Evidence is available that affected local peoples understand they have the right to say 'no' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated agreements are non-coercive and entered into voluntarily and carried out prior to new operations.	YES	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Segamaha CU. The audit team had confirmed that there were no land issues related to previous owners.
	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	YES	Based on Social Impact Assessment (SIA) Report for Segamaha CU and land titles, there was no new plantings on local peoples' land. It has been verified that the land is legitimately owned by Segamaha and the audit team had confirmed that there were no land issues related to previous owners.

Clause	Indicators	Comply Yes/No	Findings
	options are considered. There is transparency of the land allocation process.		
	4.5.5 Evidence is available that the affected communities and rights holders have had the option to access to information and advice that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands.	YES	As above.
	4.5.6 Evidence is available that the communities (or their representatives) gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator.	YES	As above.
	4.5.7 New lands are not acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations without consent under the right of eminent domain of the federal and state land acquisition legislations.	YES	There were no new lands acquired for plantation and mills. The current operation area including mill and estates as per stated in the land title.
4.6 Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with thru a documented system that enables indigenous peoples,	4.6.1 (C) A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.	YES	The Segamaha CU has a standard procedure for identifying procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation issues known as “Land Dispute Compensation and Calculation Procedure” and “Procedure for Calculating & Distribution Fair Compensation”. The procedures state out the detailed process of compensation for issues/disputes related to land, ownership and access to land. It also states how compensation are to be dealt with. However, as of the date of the audit, no evidence is available at either the Estate or Mill of any dispute related to on customary rights, boundary disputes, etc.

Clause	Indicators	Comply Yes/No	Findings
local communities and other stakeholders to express their views through their own representative institutions.	4.6.2 (C) A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.	YES	In accordance with the 'Land Dispute Compensation and Calculation Procedure" and "Procedure for Calculating & Distribution Fair Compensation is established. However, there was no issue/case related to this indicator as verified by audit team during consultation with staff and workers at mill and visited estates.
	4.6.3 Evidence is available that equal opportunities are provided to both men and women to hold land titles for scheme small holdings.	YES	There were no scheme small holdings at Segamaha CU. The Fresh Fruit Bunches are supplied from Boustead owned estates which are certified to RSPO.
	4.6.4 The process and outcomes of any negotiated agreements, compensation and payments are documented, with evidence of the participation of affected parties, and made publicly available to them.	YES	There was no process and outcomes of any negotiated agreements, compensation and payments to any affected parties.
4.7 For new planting, where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and	4.7.1 (C) A mutually agreed procedure for identifying people entitled to compensation is in place.	YES	The procedure for identifying legal, customary or user rights, and compensation process is incorporated in the Land Dispute Compensation and Calculation Procedure" and "Procedure for Calculating & Distribution Fair Compensation", the procedure for calculating and distributing fair compensation falls within the purview of the Land Management Department of at the Boustead Head Office. The procedure stipulates the involvement of the respective estate management, Land Office, NGOs and the affected parties in the negotiation procedures.
	4.7.2 (C) A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is in place and documented and made available to affected parties.	YES	There was no issue regarding compensation (monetary or otherwise) with villagers, local community and neighbouring estate. The audit team has also interviewed relevant stakeholders such as the Majlis Pengurusan Komuniti Kampung Paris, Majlis Pengurusan Komuniti Kampung Sungai Takala, From the interviews, it can be concluded that there was no evidence of any land disputes between at Segamaha CU with local communities and neighboring estates.

Clause	Indicators	Comply Yes/No	Findings
negotiated agreements.	4.7.3 Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.	YES	As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Segamaha CU. The audit team had confirmed that there were no land issues related to previous owners.
4.8 The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that they have legal, customary, or user rights.	4.8.1 Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC.	YES	As above.
	4.8.2 (C) Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms.	YES	Land conflict is not present in the area of the unit of certification. The audit team has also interviewed relevant stakeholders and from the interviews, it can be concluded that there was no evidence of any land disputes between at Segamaha CU with local communities and neighboring estates.
	4.8.3 Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant requirements (Indicators 4.4.2, 4.4.3 and 4.4.4).	YES	As above.

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 neighbouring communities where applicable).	YES	As above.

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	During the audit, it was verified that the current and past prices for FFB (Jan – March 2022) are being displayed at the front of weighbridge station and notice board at Segamaha POM.
	5.1.2 (C) Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.	YES	Segamaha POM is currently on Mass Balance as not all of its suppliers are RSPO certified. Segamaha regularly explains the FFB pricing to the smallholders (FFB suppliers) as attachment to the monthly invoice. The calculation of FFB pricing as in the SECOND SCHEDULE was also included as attachment to the FFB Supplier Agreements. Monthly FFB price is also presented in detail and displayed at the notice board near the Segamaha POM weighbridge.
	5.1.3 (C) Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.	YES	At Segamaha POM, fair FFB pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base. This was confirmed by the feedback from representatives of FFB suppliers.
	5.1.4 (C) Evidence is available that all parties, including women and independent representative organisations assisting smallholders where requested, are involved in decision-making processes and understand the contracts. These include those involving finance, loans/credits, and repayments through FFB price reductions for replanting and or	YES	At Segamaha CU, there are records kept of parties, including women and independent representative organisations assisting smallholders involved in decision-making processes and understand the contracts. These include those involving finance, loans/credits, and repayments through FFB price reductions for replanting and or other support mechanisms where applicable.

Clause	Indicators	Comply Yes/No	Findings
	other support mechanisms where applicable.		
	5.1.5 Contracts are fair, legal and transparent and have an agreed timeframe.	YES	There is evidence that contracts entered into with FFB suppliers, CPO transporters and other Contractors are fair, legal and transparent. Among others, the contracts are dated, with clear provisions on contract duration, scope of services, payment of fee, obligation and undertaking of parties, provisions related to default and termination, rights and obligations upon termination, clause on dispute, etc. Annexes of the FFB supplier and transporter contracts specify method of FFB pricing calculation, schedule of transportation rates and transport rate adjustment mechanism, respectively.
	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.
	5.1.7 Weighing equipment is verified by an independent third party on a regular basis.	YES	Weighing Equipment in Segamaha POM has been calibrated by yearly basis using accredited weighing company Paradigm Technology and Services in Feb 2022.
	5.1.8 The unit of certification supports Independent Smallholders with cert., where applicable, ensuring mutual agreements between the CU and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material.	YES	Segamaha CU supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material. Noted that Segamaha CU has invited nearby smallholders to attend the Stakeholder meeting in Feb 2022 to promote on RSPO certification. So far, all smallholders preferred to certify under MSPO as this is Government requirement.
	5.1.9 (C) The unit of certification has a grievance mechanism for smallholders and all grievances raised are dealt with in a timely manner.	YES	The CU also has developed a Standard Operating Procedure (SOP) on 'Consultation Procedure'. It contains procedures for consultation and discussions, solving issues/grievances, records and improvements, which is the responsibility of the Manager and Assistant Manager. It also stipulates those issues and grievances can be raised via comments, complaints, or request for information, and that all issues are to be resolved fairly and within the stipulated timeframe. The SOP also states that Master List of Documents must be available for stakeholders' reference. This SOP are being exhibited at the office notice boards at muster grounds.
5.2 The unit of certification supports improved livelihoods	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	YES	Segamaha CU supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material.

Clause	Indicators	Comply Yes/No	Findings
of smallholders and their inclusion in sustainable palm oil value chains.	support to improve their livelihoods and their interest in RSPO certification.		Segamaha CU are interested to provide consultation to interested smallholders (irrespective of type and outside the supply base) including women or other partners to assess their needs for support to improve their livelihoods and their interest in RSPO certification. However, based on available record at the CU, no smallholders outside the supply base had shown interest to contact Segamaha CU for consultation.
	5.2.2 The unit of certification develops and implements smallholder support program to improve smallholder livelihood and build their capacity to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder).	YES	Segamaha CU supports Independent Smallholders to improve smallholder livelihood and build their capacity to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder). Noted that Segamaha CU has invited nearby smallholders to attend the Stakeholder meeting in Feb 2022 to promote on RSPO certification. Sighted minutes meeting explained regarding the RSPO, sighted also latest letter invitation to the smallholder. So far all smallholders are preferred to certify under MSPO as this is Government requirement. Records verified at Segamaha CU, showed no smallholders outside of supply base had shown interest to contact Segamaha CU for support consultation.
	5.2.3 Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production.	YES	As above.
	5.2.4 (C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.	YES	There are no Scheme Smallholders in Segamaha CU FFB supply base.
	5.2.5 The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.	YES	There are support programmes for smallholders within the supply base. Segamaha CU regularly reviews and publicly reports on the progress of its smallholder support programme.

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	The 'Polisi Kesamarataan Hak', was established in the estate and POM. The policy statements emphasized on worker information, recruitment and selection, training, employee development, terms of service and records of service. This policy is posted on notice boards in the estates/mill office. The Social Policy statements at Segamaha CU generally include aspects of worker information, recruitment and selection, training, employee development, terms of service and records of service. The policy has been communicated to all workers during morning muster and the policy is posted on notice boards in the estates office board. The equal opportunities policy *(Polisi Kesamarataan Hak)* states that the CU provide equal opportunity to all and does not practice discrimination based on race, caste, national, origin, disability, gender, sexual orientation, union membership, political affiliation, or age. There is no evidence of discrimination from feedback provided by employees interviewed. A functioning grievance mechanism is also in place. Based on interviews conducted, workers confirmed that there is no element of discrimination within the CU. Among other things, the policy specifies that management would ensure that all parties directly or indirectly involved with the estate/mill would be accorded fair treatment, and that the estate/mill would not be involved in, nor support any oppression based on race, caste, nationality, religion, disability, age, sexual orientation, union membership or political leanings. Interviews conducted with the staff and workers (including foreign contract workers) confirm that there was no discrimination of any form at the Estate and Mill.
	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	Evidence is available that no employee has been discriminated against. This is evident from sampled employment contracts where all workers, (male, female, foreign, local) signed the same employment contract. Workers interviewed also confirmed that they face no form of discrimination.
	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	Employment procedures for recruitment, selection, hiring, are documented. For locals, the procedures are in SOP ''Prosedur Pengambilan Kakitangan Baharu''. The procedure details out the process of hiring (application form, screening, interview, requisition approval from HR Manager/Estate Manager, medical check-up and issuance of letter of offer). This procedure was confirmed by a Estate Manager at the Segamaha CU verified through the worker's personal file. For foreign worker, the employment procedures are contained in

Clause	Indicators	Comply Yes/No	Findings
			Standard Operating Process & Procedures (SOPP). Based on interviews with the estate and mill management and documentation review (interview assessment and medical report), recruitment selection, hiring and promotion are based on suitable job vacancies, experience, qualification/skill and medical fitness appropriate for the job. Interview of candidates will be done by Manager and the Assistant Managers where an evaluation form is filled up to determine the suitability of the candidate. As stipulated in the "Recruitment selection, Hiring and Promotion" for staff and "Recruitment of Workers" for workers the recruitment selection, hiring and promotion where relevant are based on availability, skills, capabilities, qualities, and medical fitness necessary for the jobs. For monthly paid employees, interviews are done by Estate Manager/Mill before a panel of interviewers who would objectively assess the candidate for suitability. Promotions are based on recommendations, Years of service and performance.
	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	As of the date of the audit, there is no pregnant worker at Segamaha BU. As confirmed by the worker during interview, there is no evidence that pregnancy testing was carried out in a discriminatory manner. Pregnancy test was done on her own free will.
	6.1.5 (C) A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.	YES	The meeting discussed various issues pertaining to the welfare of the gender committee members. The management had provided Kindergarten for employee's children without any fee. The committee had conducted monthly inspection at the Kindergarten to monitor its safety and cleanliness. The committee also had organized a "gotong-royong" at the housing areas. Based on Gender Committee Meeting minute at Sg. Segamaha, Segamaha Estate and Segamaha POM, it was noted that the committee had discussed the following matters: ▪ training on women's rights; ▪ counselling for women affected by violence; ▪ child care facilities to be provided by the growers and millers; ▪ women to be allowed to breastfeed up to nine months before resuming chemical spraying or ▪ usage tasks; and ▪ women to be given specific break times to enable effective breastfeeding. Chairman of Gender Committee called 'Persatuan Wanita' at each site responsible in handling and channeling issue to management, if any. Management has directed chairman of gender committee to respects and protects anonymity and complainants where requested. Complainants can submit in their complaint either in writing or verbally. Workers interviewed know that they can either complaint to their immediate supervisor, or if they wish, to the estate management.

Clause	Indicators	Comply Yes/No	Findings
	6.1.6 There is evidence of equal pay for the same work scope.	YES	The Boustead Equal Opportunity Policy is publicly available at the offices of all OU's. This Policy states Boustead Policy on equal opportunity in all aspects of its employment including recruitment, training and promotion. 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. Equal opportunities policy contained within the Segamaha Policy states that all employees shall be treated fairly in terms of recruitment, progression, terms and conditions of work regardless of race, caste, nationality, gender, physique, sexual orientation, union membership, political view, religion and age. Comparisons were made of sampled employment contracts and payslips of harvesters from Indonesia and harvesters from Indonesia. Evidence is available that sampled workers receive equal pay for equal work.
6.2 Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW).	6.2.1 (C) Applicable labour laws, union and/or other collective agreements and documentation of pay and conditions are available to the workers in national languages (English or Bahasa Malaysia) and explained to them in language they understand.	YES	Segamaha CU documentation of pay is in the form of monthly pay slips. Conditions of pay are contained in the workers' respective employment contracts. Samples of the monthy pay slips and employment contracts were made available and reviewed during the audit. Labour laws, union and/or other collective agreements detailing payments and other conditions, was made available in the languages understood by the workers and explained to them by a management during induction. Each pay slip documents the name of employee, month of pay, income (basic, overtime, reimbursement, allowances), deductions (statutory such as EPF, SOCSO and non-statutory such as donation to mosque funds), net salary, annual leave and medical leave taken, etc. Interview with workers reveal that they understand the contents of the pay slips and seeks explanation from the office whenever they needed any clarifications. Samples of payslips were also sighted and verified that workers are being paid in accordance with the requirements stipulated under the Minimum Wages Order (Amendment) 2020 and Sabah Labour Ordinance. The employment contracts issued to all Segamaha CU workers (local and migrant) have been prepared in Bahasa Malaysia and are generally available to the workers. The documents have been the prepared in accordance with the requirements of the Sabah Labour Ordinance. Pay conditions are also contained in the employment contracts.
	6.2.2 (C) Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give	Yes	Employment contracts signed between the Segamaha CU management and their employees contain employment and payment terms and provisions covering contract duration, minimum age requirement, retirement age, place of work, job specifications, workers' obligations, employer's obligations, payment of foreign workers' levy by employer, salary payable, working hours and overtime, payment of passport and PLKS by workers, designated public holidays, workers' annual leave, medical expenses, sick leave, maternity leave and allowances, insurance scheme, EPF for local workers, rights to join union, salary deduction to be in accordance with the Sabah Labour Ordinance, mutual termination of

Clause	Indicators	Comply Yes/No	Findings
	accurate information on compensation for all work performed. This includes a form of record for work done by family members.		contract, contract extension, etc. during interviewed with sampled workers in Estate and POM. Procedures related to entitlement, calculation and implementation of vacation leave pay has been explained carefully to them by Assistant Manager and Manager during morning briefing and during renewing the contract.
	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	Regular working hours as determined by the Sabah Labour Ordinance and stipulated in employment contracts were being implemented by Segamaha CU. Any work in excess of 8 hours were compensated as overtime. This is based on punch cards, check roll books, pay slips reviewed. Workers who have been certified ill are given paid medical leave. Salary deductions are made for EPF, SOCSO, EIS (local workers) and there are no deductions for migrant worker except for mosque fund, store & passport renewal fee.
	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 Segamaha CU provide adequate housing and facilities to its employees in accordance with the requirements of the Workers' Minimum Standard of Housing and Amenities Act 1990. Houses are provided rent free. Each house has between 2 to 3 rooms and accommodate between 2 to 5 workers. Foreign workers are provided with accommodation as stated in their employment contracts. Local workers too are offered accommodation, but those who are within the local communities prefer to live outside the estate/mill premises. Among the available amenities include football fields, badminton/takraw/volleyball court, children's playground, places of worship, sundry shops and an activity hall. There is evidence that housing inspection are being carried out once a week based on housing inspection records. At Bukit Segamaha Estate, Sungai Segamaha Estate, G&G Estate and Segamaha POM, the inspections were carried out by the assistant health assistant. Water sampling analysis for drinking water has been made in Dec 2021. It was based on quarterly sampling. It was done by Dynakey Laboratories Sdn Bhd. Certificate of analysis has been sighted. Water sample applied to both estate and mill. It was based on specification ''Guideline for drinking water quality, WHO''. Water and electricity are also provided from genset and water treatment at each OU's. Free medical treatment above is provided also to all workers and their dependants.
	6.2.5 The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.	YES	All units have its own canteen and grocery store which sells basic items such as eggs, flour, rice, vegetables, frozen food such as fish, meat, onions, etc. Items seen in the stores are adequate, clearly labelled and within its expiry period. Workers interviewed informed that they purchase items from these stores, but also since the estates and mill are easily accessible to the nearest town, they also go out to the towns. Workers could either pay in cash, or on credit.
	6.2.6 A "DLW" is paid to all workers, including those on piece rate/quotas, for	YES	The CU had calculated the prevailing wages and in-kind benefits for their workers. The calculation included housing, electricity, water, transport to work, sports and recreation

Clause	Indicators	Comply Yes/No	Findings
	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 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.		facilities, education, childcare and healthcare. The auditor had verified the calculation and though the calculation was in line with RSPO Guidance on Calculation Prevailing Wages.
	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 the estates and mill employ full-time employees. Migrant workers are full-time employees but have a contractual duration which is stipulated in their employment contracts which is 2 years for Indonesian. This contract duration can be mutually extended subject to the annual work permit from the Malaysian Immigration Department.

Clause	Indicators	Comply Yes/No	Findings
6.3 The unit of certification respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel.	6.3.1 (C) A published statement recognising freedom of association and right to collective bargaining in national languages (English and/or Bahasa Malaysia) is available and is explained to all workers, in language that they understand, and is demonstrably implemented.	YES	A policy titled as “Polisi Kebebasan Berpersatuan” is available in the CU. The policy is written in Bahasa and languages. The policy is posted at the OU’s notice board and information wall. Interviews with workers they are aware of their workers’ representatives.
	6.3.2 Minutes of meetings between the unit of certification with trade unions or workers representatives, who are freely elected, are documented in national languages (English and/or Bahasa Malaysia) and made available upon request.	NO	Although there is no trade union operating within the estate premises, workers are not prohibited from appointing their own group leaders to represent them in the Joint Consultative (JCC) meetings with the management team. The JCC comprise management representatives and worker representatives and is chaired by the Sustainability Officer. Worker representatives comprise Wakil Suku dan Ketua Blok. Although the Ketua Suku were appointed by the workers themselves, the Ketua Blok were appointed by the management. However, it was found that, Tabung Tentera Estate and Bukit Segamaha does not have workers representatives, who are freely elected. Resulted no meetings has been conducted with workers representative. only meeting with Gender and All workers has been conducted Thus Minor NCR MZK 02 2022 has been raised.
	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	Evidence is available that workers’ representatives that sit in the Workers’ Welfare and Social Committees have been independently and freely elected by the workers themselves. No evidence of any management interference was observed.
6.4 Children are not employed or exploited.	6.4.1 A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements.	YES	The formal Policy on protection of children and non-employment of children is contained in the ‘’Polisi Penggajian Pekerja Kanak-Kanak Dan Had Umur Minima’’ signed by the CEO. This undertaking to not hire child labour is included in all service contracts and supplier agreements. Review of the workers list, as of Apr 2022 showed that the estate and the mill did not employ anyone below the age of 18 years. Auditor also verify through the contractors in the CU and confirmed there was no contractor workers available in the estate and mill. This was verified by examining the master lists of each operating unit where details of the workers’ IC numbers, passport and dates of birth are available.
	6.4.2 (C) There is evidence that minimum age requirements are met. Personnel files	YES	Review of the workers list (April 2022) found no evidence that the estate and mill employed anyone below the age of 18 years. Auditor also has verified contractor workers in the estate

Clause	Indicators	Comply Yes/No	Findings
	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.		and mill. This was verified by examining the master lists, personal file, contracts and payslip of each operating unit where details of the workers' IC numbers, passport and dates of birth are available. Documented age screening verification procedure was available at Segamaha CU. Based on interviews, documentation review and observations in the field, evidence is available that minimum age requirements are met throughout Segamaha BU. There also have a documented age screening verification procedure.
	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 documentation review such as personal files and employee databases, there was no young persons employed in Segamaha CU. Interviewed with sampled workers also, none of them in such categories. There was no evidence that any young persons were employed in any of the units at Segamaha CU as evidenced from documentation review, field observations and interviews.
	6.4.4 The unit of certification demonstrates communication about its 'no child labour' policy and the negative effects of child labour and promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live.	YES	Based on the documents sighted, communication about no child labour Policy was communicated to all levels of employees as evidenced from training records at the Segamaha BU. The ''Polisi Penggajian Pekerja Kanak-Kanak & Had Umur'' was established. The training was also given to external stakeholders during stakeholder meeting.
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 Sexual Harassment Policy states that the Company would comply with the relevant laws and increase awareness with regards to sexual harassment. The policy is written in the Bahasa Malaysia and English and displayed on the notice boards. Awareness on sexual, other forms of harassments and violence are also briefed during muster and Gender Committee meeting held at mill and estate. The Gender Committee meetings are being held regularly where topics discussed include sexual harassment and violence. Members to lodge complaints if members encounter such incidence.
	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 statement and commitment to protect women's reproductive rights are available in 'Workplace Harassment & Violence Policy' signed by the Plantation Director. This policy is also being displayed at the estate and mill notice board. Training regarding the policy has been briefed to all workers as verified.
	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	During this audit, there has been no evidence of any new mothers and therefore this indicator could not be verified. However, based on interview conducted with the Gender Committee members at Segamaha CU estates and mill, when she was pregnant, her needs were attended to which included a private room where she could express milk and a fridge for storage were made available.

Clause	Indicators	Comply Yes/No	Findings
	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	A grievance mechanism has been maintained by the CU. Chairman of Gender Committee at each operating units responsible in handling and channeling issue to management. The management has directed the chairman of the Gender Committee to respects and protects anonymity and complainants where requested. The mechanism has been communicated to all levels of the workforce as verified by auditor during interview with female workers at all estates and Mill. According to the procedures, complainants can submit their complaint either in writing or verbally. Workers interviewed know that they can either complaint to their immediate supervisor, Gender Committee or if they wish, to the estate management. Awareness training for all employees was done in Sept 2021.
6.6 No forms of forced or trafficked labour are used.	6.6.1 (C) All workers have entered into employment voluntarily , and the following are prohibited: • Retention of identity documents or passports (except for administration purposes including legalisation and renewal processes) • Charging the workers for recruitment fees • Contract substitution • Involuntary overtime • Lack of freedom of workers to resign • Penalty to the workers for termination of employment • Debt bondage • Withholding of wages	YES	Collective evidence is available that all sampled workers have entered into employment voluntarily. This is based on the following: a. review of sampled employment contracts which contain mutually agreed termination clause; b. review of documents where workers signed consenting for their passports to be kept at the office; c. interview with foreign workers who confirmed they could have access to the passports at any time; d. Contract agreement between Boustead Rimba Nilai Sdn Bhd the employment agency - Para 3 of the agreement stated that cost of selection, passport, medical checkup, etc bear by recruitment agency or TKI. Recruitment agency also bear the transportation cost from Indonesia until Sabah and Boustead bear the cost of LEVI, Pass, Process, Visa and multiple entry Visa. e. records of punch cards and workers confirmation that overtime work is mutually agreeable and not forced on them; f. confirmation from the foreign workers that they received accurate briefing in their home country on the job they would be doing in Malaysia; g. and confirmation from the workers that there is no debt bondage or withholding of wages.
	6.6.2 (C) Where temporary or migrant workers are employed, a specific labour policy and/or procedures are established and implemented.	YES	A special labour policy for employment of foreign workers has been addressed in the 'Polisi Pekerja Buruh Asing'. The policy mentioned that all employees should be treated fairly in terms of recruitment, terms and conditions of work, provide decent living, no contract substitution and post arrival programme will be conducted once arrived for three months. The CU maintained its specific procedure / flowchart for employment of foreign workers titled 'Sourcing Process for Foreign Workers'. The procedure has been implemented for any employment related with foreign workers.

Clause	Indicators	Comply Yes/No	Findings
6.7 The unit of certification ensures that the working environment under its control is safe and without undue risk to health.	6.7.1 (C) The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded.	YES	Estate / Mill Managers were appointed as responsible person(s) for safety and health issues and also chairman for OSH Committee. The Manager subsequently assigned duties of ESH coordinator to the Assistants or healthcare assistant for the down line implementation of ESH practices in the estate and mill. All identified Executives were officially given a letter for such an appointment. Records of regular meetings between the responsible person and workers to discuss about health and safety had been verified to the satisfactory maintained. Occupational Safety Health (OSH) Committee has been established together. The OSH committee organization chart for 2022 was available. The Estate/Mill Manager is the chairman and the Mill Engineer/Assistant Manager is the secretary. OSH Committee meetings were held once in three months. OSH Committee meetings confirmed that among the agenda discussed, included the following: a) Passing of previous minutes and arising matters. b) Accident report (Monthly Data of Mill/Estate Safety Performance) c) Workplace inspection d) Safety report and programme e) Training f) Environmental issues g) Other matters
	6.7.2 Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in national languages (English and/or Bahasa Malaysia) and explained in the language understandable to the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.	YES	The procedures for accident and emergencies have been established. There is formation of ERP Team & ERP for all the identified incidences. In addition the procedures have been summarized in a chart flow form and displayed for information of all employees in the estate. They includes emergencies relating fire, chemical spillage, flood and accident at work place. The organization chart for the ERP team was established and displayed for information of the employees. The important telephone contact numbers were also provided therein. Procedure's guidelines were issued by SSD and amended to tailor to the situation differences in the estates and mill. ERT members received training and practice in emergency procedures appropriate to their respective workplace and degree of risk. The training are conducted by an accredited or qualified organization who can demonstrate their suitability to provide training. The trained personnel for the First Aid were among the employees working as field staff/mandores. The first aid boxes were available at various points in the estate office, workshop, and store. The estate distributed the first aid box to the mandores and brought along to the field during operations. In addition, there are also first aid boxes kept in the office, store and workshops. Records of all accidents are kept and filed. The methodology of occupational injuries is recorded using LTA. (Lost Manday 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

Clause	Indicators	Comply Yes/No	Findings
			in the JKKP 8 a mandatory requirement with submission as follows. Accident Statistics are being maintained in a satisfactory manner.
	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 briefings on the operations were provided for workers to educate them on safe working practices to ensure applicable precautions are adhered. Training for employees are conducted from time to time based on needs through various method such as on the job training, briefings, meetings, etc. The staff and workers such as the storekeepers, Mill workers, harvesters, pruners, field workers, sprayers, fertilizer and rat bait workers were trained, and they had understood the hazards involved and how the chemicals should be used in a safe manner. Based on the HIRARC carried out at the estates and mill the PPE types for the various activities has been identified and implemented. Monitoring via Personal Protective Equipment Card and verified. PPE also has been provided free of charge to employees including contractor workers.
	6.7.4 All workers are provided with medical care and covered by accident insurance. Costs incurred from work-related incidents leading to injury or sickness are covered in accordance with Malaysian law.	YES	Both the Estates and Mill in the Segamaha CU uses 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 Manday 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.

Clause	Indicators	Comply Yes/No	Findings
7.1 Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques.	7.1.1 (C) IPM plans are implemented and monitored to ensure effective pest control.	YES	Segamaha CU continued to monitor the Implementation of Integrated Pest Management (IPM) plans. a) The estates had in place documented the IPM plan which covered monitoring of pest, control of pest population levels at below threshold levels by using cultural, biological, physical/mechanical and use of pesticides. The plan was guided by SOPs ref OPC 04a, OPC 04b, OPC 04f, OPC 04g and OPC 04h. b) Census records for Ganoderma affected palms were sighted c) All the estates carried census on rat damage and diseases like Ganoderma. Rat baiting was by calendar baiting at 2 campaigns per year were recommended by the PA /Agronomist. Baiting is continued until bait acceptance level fall below 20%.
	7.1.2 Species referenced in the Global Invasive Species Database and CABI.org are not to be used in managed areas, unless plans to prevent and monitor their spread are implemented.	YES	This is not practiced in the 4 estates. None of species were referenced in the Global Invasive Species Database and CABI.org are used in the management of IPM.
	7.1.3 There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with prior approval of government authorities.	YES	Segamaha CU continued to use the Boustead Plantation Berhad`s Sustainability Policy of no open burning. As advocated, all 4 estates practised Zero burning thus no use of fire for pest control. In the 2018 and 2019 replants visited during the audit in the estates, it was evident that all palms were felled, shredded, windrowed, and left to decompose.

7.2 Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.	7.2.1 (C) Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritized.	YES	Justification of the use of pesticides had been documented. The Manual had included a chemical register list which indicated the purpose of usage (intended target), hazards signage, trade and generic names. All the Estates had maintained chemical registers and were updated periodically. The registers were updated in Jan 2022.
	7.2.2 (C) Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per ha and number of applications) are provided.	YES	The estates had records to show the types of pesticides used with active ingredients and their LD50 and where these pesticides had been used, the total quantity, number of applications and active ingredients (ai) per ha. a) Pesticides are used only when justified and areas used are recorded in bin cards, program sheets, chemical register, field-cost books and in progress reports. Records of pesticides used were available and verified. b) All pesticides used were those officially registered under the Pesticide Act 1974. The CU had used only class II ,class lll & class IV pesticides. c) No illegal agrochemicals (stated by local and international laws) in particular paraquat were used in their estates.
	7.2.3 (C) Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.	YES	Segamaha CU continued to implement Integrated Pest Management (IPM) in all Estates. All estates continued to manage pests, disease, weeds and invasive introduced species using appropriate IPM techniques guided by its SOPs.
	7.2.4 There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.	YES	There was no evidence of prophylactic use of pesticides in Segamaha CU 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 SOP. Segamaha 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, it was noted that most pesticides used are of Class II, Class III & Class IV.
	7.2.5 Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, are not used, unless in exceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks. The due diligence refers to:	YES	There was no evidence to show that Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, were used in all 3 estates visited. a) The Estates had used only Class ll, Class III and Class IV chemicals. b) All the pesticides used were those registered under the Pesticides Act 1974 (Act 149).

	7.2.5a Judgment of the threat and verify why this is a major threat.	YES	There was no evidence to show that Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, were used in all 3 estates. Hence, the need for the process to limit the negative impacts of the application does not apply on the. Segamaha CU
	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, used and applied by trained persons and as per the SDS of the product. a) The staff and workers such as the storekeepers, sprayers, fertilizer and rat bait workers were trained, and they had understood the hazards involved and how the chemicals should be handled in a safe method. b) The trade and generic names of the chemicals were made known to the workers through the SDS training. SDS was also displayed at all storage areas as observed during the audit. c) The training included the safety aspects and usage of PPE when handling with pesticides. All workers involved in pesticide application were provided with appropriate PPE and replaced when worn-out. PPE issuance & replacement records were verified by the auditors.
	7.2.7 (C) Storage of all pesticides is in accordance with recognised best practices.	YES	The chemical stores in all estates were found to be in compliance with the Occupational Safety and Health Act 1994 (Act 514) as well as in the Pesticides Act 1974 (Act 149). Records of purchase, storage and use were maintained. All of the stores were equipped with exhaust fans and the door was secured and keys held by only the storekeeper and attendant. Only authorized personnel are allowed to handle the chemicals. All chemicals were segregated, and fertilisers were well stacked. Relevant MSDS/CSDS were available in the stores.
	7.2.8 All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.	YES	Empty pesticides containers were triple rinsed, holes punched and stored separately in the SW store. Thereafter disposal arrangement will follow accordingly as per procedure in scheduled waste management, revision 1. Presently all SW are despatched to DOE approval contractor as the licensed buyer. No containers being used for other purpose in the estates

<table>
<tr><td></td><td></td><td></td><td>with the exception that some empty chemical containers were recycled for premixing pesticides for onward delivery to field.
Empty pesticide containers were stored before being disposed in an environmentally and socially responsible way, such that there is no risk of contamination of water sources or to human health. Inventory and consignment documents verified for confirmation of proper mgmt. and disposal. On some estates the empty pesticide containers were triple rinsed, holes punched and stored, while on some they were directly store in the schedule waste stores. Records showed that the empty pesticide containers were disposed to a DOE licensed.</td></tr>
<tr><td></td><td>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.</td><td>YES</td><td>Aerial application of agrochemicals is not practiced in all SDP estates in the CU. This is confirmed through observation during the site visit, estate complex and interview with the employees. Such method is no longer in existence in the estate’s practices.</td></tr>
<tr><td></td><td>7.2.10 (C) Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.</td><td>YES</td><td>The medical surveillance was performed in Klinik Mansor and Kilink Elapura Sandakan.</td></tr>
<tr><td></td><td>7.2.11 (C) No work with pesticides is undertaken by persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions and they are offered alternative equivalent work.</td><td>YES</td><td>All the estates and mill in the CU complied with procedure and guidelines provided in the Polisi Pengendalian Racun Perosak Bertoksik Tinggi signed by the CEO dated 02.12.2019 whereby no work with pesticides is given to pregnant or breast-feeding women. Tidak dibenarkan pekerja wanita yang MENGANDUNG / MENYUSUKAN anak membuat kerja-kerja penyemburan). The estates maintained the list of sprayers. Identification of pregnancy status is made by the respective appointed Medical Assistant during the monthly check-up. Field interviews with the lady workers confirmed that such a regulation is a standard practice in the estates and in compliance.</td></tr>
<tr><td>7.3
Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.</td><td>7.3.1 A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.</td><td>YES</td><td>The Estates and Mill had established the waste and pollution management plan 2022 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>Waste /Pollution</th><th>Affected Environment</th></tr>
<tr><td>1</td><td>Gen store</td><td>Petrol oil, lubricant</td><td rowspan="2">Spillage & contamination</td><td rowspan="2">Land, water</td></tr>
<tr><td></td><td></td><td>Chemical</td></tr>
<tr><td>2</td><td>SW store</td><td>Scheduled waste</td><td>All type of SW</td><td>Environmental</td></tr>
<tr><td>3</td><td>office</td><td>Domestic/office waste</td><td>paper plastic</td><td>Land, water</td></tr>
</table></td></tr>
</table>

					Toilet & kitchen	sewage	
				4	Workshop	Used oil & grease	Spillage	
						Metal waste	Wastage	Recycled
						Oil drum/tank		
				5	Labour line	Domestic waste	Solid waste	Land, water
						Toilet/kitchen waste	sewage	

.	Activities	Source	Prevention	Action Plan
1	Gen store	Petrol oil, lubricant	Keep items in designated area i.e. bund 110% of capacity	Establish recovery procedure - accidental spillage. Kit available
		Chemical		
2	SW store	Scheduled waste	Comply to EQA requirement	Dispose as SW & maintain record.
3	office	Domestic/office waste	Implement recycling of waste Provide bins	Continuous education on environmental issues and program.
		Toilet & kitchen		
4	Workshop	Used oil & grease	Display signboards & provide litter bins	
		Metal waste	Collect discarded materials for recycling	Provide training on recycling
		Oil drum/tank		
5	Labour line	Domestic waste	Display signboards & provide litter bins	Provide training on recycling
5	Labour line	Toilet & kitchen waste	Ensure no accidental spillage	Cease using facilities in event of non functional

	7.3.2 Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.	YES	Domestic waste generated from workers quarters was disposed in respective land fill for Segamaha CU estates and mill. The landfills were located away i.e. about 2-3 km from water sources. Site visit to landfill area observed its well maintained and no sign of pollution to water source.
	7.3.3 The unit of certification does not use open fire for waste disposal.	YES	During site visit at Segamaha CU units, there were no evidence on waste material has been disposed using fire. All the waste material (domestic & scheduled waste) has been disposed accordingly.
7.4 Practices maintain soil fertility at, or where improve soil fertility to, a level that	7.4.1 Good agriculture practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts.	YES	Segamaha CU continued to implement the good agriculture practices as per Oil Palm Circular Manual (O.P.C.) to ensure optimal and sustained yield and complied with recommendations for the application of the fertilizer, Mulching and Oil Palm Manuring Recommendations 2018 by Applied Agricultural Resources Sdn. Bhd. (AAR).

<table>
<tr><td rowspan="3">ensures optimal and sustained yield.</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 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 is conducted together, were carried out accordingly.</td></tr>
<tr><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>All the Estates continued to have a nutrient recycling strategy in place. Palm fronds were stacked in the fields to decompose and EFB applied. EFB was applied at 40 tons /Ha/year in single layers in plots between palms. Records of application and maps were reviewed by the audit team. In addition to the fertiliser application, Segamaha CU continued to have a nutrient recycling strategy in placed. It had also carried out frond stacking following the L-shaped in the palm interrow as per the SOPs and EFB and POME were also applied.</td></tr>
<tr><td>7.4.4 Records of fertiliser inputs are maintained.</td><td>YES</td><td>Fertiliser inputs were based on recommendation by the Applied Agricultural Resources Sdn Bhd. The application programs were monitored using manuring program sheets, bin cards and field cost book. Records of programs and applications of fertilisers were available. Records showed that actual applied in 2021 was in line with recommendations in all estates.</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>Description of the soil characteristics such as texture, depth, drainage, parent material and key aspect for management was also available. The soil series in the estates were classified as follows as updated on 2012/2018 subject to the requirement of the estates
<table>
<tr><th>No</th><th>Soil Series</th><th>Sg. Segamaha Estate</th><th>Bukit Segamaha Estate</th><th>LTTS Estate</th></tr>
<tr><td>1</td><td>Kelawat</td><td>-</td><td>/</td><td>-</td></tr>
<tr><td>2</td><td>Luba</td><td>-</td><td>/</td><td>-</td></tr>
<tr><td>3</td><td>Tg Lipat</td><td>/</td><td>/</td><td>/</td></tr>
<tr><td>4</td><td>Kumansi</td><td>/</td><td>/</td><td>/</td></tr>
<tr><td>5</td><td>Inanam</td><td>-</td><td>/</td><td>-</td></tr>
<tr><td>6</td><td>M/Waku</td><td>-</td><td>/</td><td>-</td></tr>
<tr><td>7</td><td>Bangkawat</td><td>-</td><td>/</td><td>-</td></tr>
<tr><td>8</td><td>Masaum</td><td>/</td><td>/</td><td>-</td></tr>
<tr><td>9</td><td>Luasong</td><td>-</td><td>/</td><td>/</td></tr>
<tr><td>10</td><td>Laab</td><td>-</td><td>/</td><td>/</td></tr>
<tr><td>11</td><td>Pallu</td><td>-</td><td>-</td><td>/</td></tr>
<tr><td>12</td><td>Batang Family</td><td>/</td><td>-</td><td>-</td></tr>
</table></td></tr>
</table>

			There were no problematic soils (e.g. podzols and acid sulphate soils) on Segamaha CU. The estates maintained the following maps and documents for proof of recognized legal rights. Documents were sighted and verified. A scale of map at 1:10000 to 1: 15000 is established. Maps were prepared by AAR formalized in 2015.
	7.5.2 No replanting of any individual, contiguous area of steep terrain (greater than 25°) larger than 25 Ha within the Unit of Certification.	YES	Segamaha CU had a management strategy for planting on slopes and to minimise and control erosion and degradation of soils. The plantings on slopes were guided by its SOPs to minimise soil erosion based on local soil and climate conditions, ground cover management (OPC 01.a), biomass recycling (OPC 08.b.), terracing (OPC 54.a) and natural regeneration of Nephrolepis biserrata.It was observed that no replanting of any individual, contiguous area of steep terrain (greater than 25°) larger than 25 Ha within the SOU. It was also observed in both mature and immature areas that slopes were terraced. The terrain in both estates was mainly flat and undulating with no slopes above 25º. Slopes maps were available. It was observed that practices to minimize and control erosion and degradation of soils were in place through proper stacking of fronds, EFB application, avoidance of blanket spraying, construction terraces, road maintenance and maintenance of soft vegetation in interlines.
	7.5.3 There is no new planting of oil palm on steep terrain.	YES	Segamaha CU had a management strategy for planting on slopes and to minimise and control erosion and degradation of soils. It was observed that there is no new planting of oil palm on steep terrain.
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	Segamaha CU had a management strategy for palm oil cultivation,taking into account the soil maps and surveys identifying marginal and fragile soils, including steep terrain for the palm oil long term suitability.The soil maps were provided and reviewed by the auditors it was observed that no fragile or marginal soils were found in Segamaha CU. 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. There were no problematic soils (e.g. podzols and acid sulphate soils) In Segamaha CU. The estates maintained the following maps and documents for proof of recognized legal rights. Documents were sighted and verified. A scale of map at 1:10000 to 1: 15000 is established. Maps were prepared by AAR formalized in 2015.
	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	There was no planting on marginal and fragile soils (e.g. podzols and acid sulphate soils) In Segamaha CU. The estates maintained the following maps and documents for proof of recognized legal rights. Documents were sighted and verified. A scale of map at 1:10000 to 1: 15000 is established. Maps were prepared by AAR formalized in 2015.
	7.6.3 Soil surveys and topographic information guide the planning of	YES	During the field visit and the soil maps provided and reviewed by the auditors, it was observed that no fragile or marginal soils were found in Segamaha CU. The soil series in the estates were classified as follows and updated on 20/12/2018.

<table>
<tr><td></td><td>drainage and irrigation systems, roads and other infrastructure.</td><td></td><td>
<table>
<tr><th>No</th><th>Bukit Segamaha Estate</th><th>Sg. Segamaha Estate</th><th>LTTS Estate</th><th>G&G Estate</th></tr>
<tr><td>1</td><td>Juak</td><td>Kapillt</td><td>Juak</td><td>Kretam</td></tr>
<tr><td>2</td><td>Kaplilit</td><td>Kumansi</td><td>Kumansi</td><td>Bang</td></tr>
<tr><td>3</td><td>Tg Lipat</td><td>Tg Lipat</td><td>Tg Lipat</td><td>Mentapok</td></tr>
<tr><td>4</td><td>Kumansi</td><td>Kumansi</td><td>Kumansi</td><td>Gumpal</td></tr>
<tr><td>5</td><td>Malawali</td><td>Laab</td><td>Laab</td><td></td></tr>
<tr><td>6</td><td>Laab</td><td>Tingkayu</td><td>Libong</td><td></td></tr>
<tr><td>7</td><td>Tingkayu</td><td>Malawali</td><td>Lumpongon</td><td></td></tr>
<tr><td>8</td><td></td><td>Local Alluvium</td><td>Local Alluvium</td><td></td></tr>
</table>
There were no problematic soils (e.g. podzols and acid sulphate soils) In Segamaha CU. The estates maintained the following maps and documents for proof of recognized legal rights. Documents were sighted and verified. A scale of map at 1:10000 to 1: 15000 is established. Maps were prepared by AAR formalized in 2015.
</td></tr>
<tr><td rowspan="6">7.7
No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.</td><td>7.7.1 (C) There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas.</td><td>YES</td><td>This is not applicable as there is no peat soil in the entire 3 estates in the CU as supported by the soil maps of respective estates.</td></tr>
<tr><td>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).</td><td>YES</td><td>This is not applicable as there is no peat soil in the entire 4 estates in the Segamaha CU as supported by the soil maps of respective estates</td></tr>
<tr><td>7.7.3 (C) Subsidence of peat is monitored, documented and minimised.</td><td>YES</td><td>This is not applicable as there is no peat soil in the entire 4 estates in the Segamaha CU as supported by the soil maps of respective estates</td></tr>
<tr><td>7.7.4 (C) A documented water and ground cover management programme is in place.</td><td>YES</td><td>This is not applicable as there is no peat soil in the entire 4 estates in the Segamaha CU as supported by the soil maps of respective estates</td></tr>
<tr><td>7.7.5 (C) For plantations planted on peat, drainability assessments are</td><td>YES</td><td>This is not applicable as there is no peat soil in the entire 4 estates in the Segamaha CU as supported by the soil maps of respective estates</td></tr>
</table>

	conducted following the RSPO Drainability Assessment Procedure, or other RSPO recognised methods, at least five years prior to replanting. The assessment result is used to set the timeframe for future replanting, as well as for phasing out of oil palm cultivation at least 40 years, or two cycles, whichever is greater, before reaching the natural gravity drainability limit for peat. When oil palm is phased out, it ii is replaced with crops suitable for a higher water table (paludiculture) or rehabilitated with natural vegetation. This is subject to transitional (5 years: 2019 to 2025) arrangement stated in the Drainability Assessment Procedure. Within 12 months initial implementation period, company could submit other alternate methodologies to be considered by RSPO for recognition.		
	7.7.6 (C) All existing plantings on peat are managed according to the 'RSPO Manual on Best Management Practices (BMPs) for existing oil palm cultivation on peat', version 2 (2018) and associated audit guidance.	YES	This is *not applicable* as there is no peat soil in the entire 4 estates in the Segamaha CU as supported by the soil maps of respective estates.
	7.7.7 (C) All areas of unplanted and set-aside peatlands in the managed area (regardless of depth) are protected as "peatland conservation areas"; new drainage, road building and power lines by the unit of certification on peat soils is prohibited; peatlands are managed in accordance with the 'RSPO BMPs for Management and	YES	This is *not applicable* as there is no peat soil in the entire 4 estates in the Segamaha CU as supported by the soil maps of respective estates.

	Rehabilitation of Natural Vegetation Associated with Oil Palm Cultivation on Peat', version 2 (2018) and associated audit guidance.		
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	Mill/estates had established its Water Management Plan 2022 which was developed to maintain the quality and availability of natural water resources. This is made by practicing efficient water consumption through various methods such as; a) Implementation of rain water harvest, b) Construction of water gate and scheduled water pumping for effective management of field drains and field water level. c) daily monitoring of bund / scheduled maintenance d) Establishment of *mucuna bracteata* to prevent erosion, e) Side drain at field road to control water, frond stacking, f) Enhancement of ground vegetation at bare ground area. The Estates had implemented water managements plans which covered: a) Water shortage contingencies b) Water pollution prevention c) Reduce wastage d) Identification & management of waste waters e) Monitoring rainfall f) Regular water quality analysis. Water management plan reviewed annually. The management plan was sighted and verified.
	7.8.1a The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities.	YES	While for Upstream and downstream (Sg Segama) monitoring of water quality has been conducted by the appointed third party. Results were all within allowable limit.
	7.8.1b Workers have adequate access to clean water.	YES	Supplies are made to all housing areas and office complexes in the respective estates as the sources are from the internal water pond and catchment. For general uses rainwater harvesting are practiced via collection into the poly tank supplied to the residences.
	7.8.2 (C) Water courses and wetlands are protected, including maintaining and restoring appropriate riparian and other buffer zones in line with 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April 2017).	YES	The Estates continued to protect the water courses, including maintaining and restoring appropriate riparian buffer zones along the natural waterways. The estates adopted the existing SDP policy to maintain the buffer by restricting agrochemical application and left undeveloped during replanting. Water courses and wetlands are protected including maintaining and restoring appropriate riparian buffer zones. The practices are guided by a policy *"Polisi Kemampanan BPB-pengurusan biodiversity dan nilai pemulihan tinggi-1.2.3"* signed by the CEO of Boustead Plantation Berhad dated 02/07/2021. The buffer zones established are as follows:

			<table><tr><td>No</td><td>River width</td><td>Buffer zone</td><td>No</td><td>River width</td><td>Buffer zone</td></tr><tr><td>1</td><td>> 40 meters</td><td>50 meters</td><td>4</td><td>5 - 10 meters</td><td>10 meters</td></tr><tr><td>2</td><td>20 - 40 meters</td><td>40 meters</td><td>5</td><td>< 5 meters</td><td>5 meters</td></tr><tr><td>3</td><td>10 - 20 meters</td><td>20 meters</td><td>-</td><td>-</td><td>-</td></tr></table> The signboards were displayed accordingly at the site where applicable. The guideline was issued by the SSD Unit with latest revision dated in June 2011. During the field visit there was no spraying activities or signs left in the visited areas.
	7.8.3 Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored.	YES	Effluent license renewal application for year 2021/2022 and letter from Department of Environmental was sighted. An Effluent Treatment Plant (ETP) is available at Segamaha POM to treat the POME. Effluent treatment process flow sighted in the Lay Out Effluent Pond. Stated in the process flow is the maximum mill capacity per hour is 60mt ffb/hr. According to DOE's license, the disposal method of the final discharge is through land irrigation. The ETP was regularly maintained by desludging of the ponds to ensure its efficiency. Final discharge samples were taken on monthly basis and sent to an accredited laboratory for analysis. Among the parameters required by the DOE to be monitored are bio-oxygen demand (BOD), suspended solid (SS), oil and grease (O&G), ammoniacal nitrogen (AN) total nitrogen (TN), pH and temperature. The results of analysis were submitted to the DOE on quarterly basis. All parameters were within the regulatory limit such as BOD discharged to land irrigation was not more than 20 mg/l. Lab Report for final discharge were carried out by accredited laboratories on monthly basis. The result was within the limit.
	7.8.4 Mill water use per tonne of FFB is monitored and recorded.	YES	The mill processing water are obtained from the water catchment adjacent to the mill complex. The water usage monitoring is made on a monthly basis. Variation of water usage noted, due to the proportionate reduction in volume of FFB being processed. There were variations of performance. Probable factors are linked to rainy days, significant boiler water rinsing/discharging for maintenance etc.
7.9 Efficiency of fossil fuel use and the use of renewable energy is optimised.	7.9.1 A plan for efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and documented. 6920	YES	The plan for efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and documented. Record on energy consumption for both renewable and non-renewable sources were kept and documented. It is monitored to optimise use of renewable energy. Data is being compiled for comparison and control for future improvement. Among the plan for improving fossil fuel are: ▪ Closely monitored operation of tractors ▪ Minimise the electricity usage at workers housing ▪ Replace light bulb with energy saving bulb ▪ To switch off and unplug all the electrical equipment after used ▪ Minimise the lubricant oil usage through using small tractor for FFB evacuation

<table>
<tr><td></td><td></td><td></td><td>Documents was reviewed showed evident that they are compiling the data and document it for further action to improve on their efficiency of using the renewable and non-renewable energy. Apart from use of grid electricity, palm fibre and shells were also used to generate electricity through steam turbine and boiler.</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>Segamaha CU had used RSPO Palm GHG version 4.0 Calculator as a tool to calculate the GHG emissions.. The input data was verified and approved as per below:

<table>
<tr><th>Description</th><th>tCO_2e/tProduct</th></tr>
<tr><td>CPO</td><td>0.72</td></tr>
<tr><td>PK</td><td>0.72</td></tr>
</table>
<table>
<tr><th>Land Use</th><th>Ha</th></tr>
<tr><td>OP Planted Area</td><td>14122.62</td></tr>
<tr><td>OP Planted on Peat</td><td>0.00</td></tr>
<tr><td>Conservation (forested)</td><td>0.00</td></tr>
<tr><td>Conservation (non-forested)</td><td>105.75</td></tr>
</table>
Milling extraction rate:
<table>
<tr><td>OER</td><td>21.77</td></tr>
<tr><td>KER</td><td>3.58</td></tr>
</table>
Mill Emission
<table>
<tr><th colspan="3">Own Crop</th></tr>
<tr><th>Emission source</th><th>tCO2e</th><th>tCO2e/tFFB</th></tr>
<tr><td>POME</td><td>10555.91</td><td>0.06</td></tr>
<tr><td>Fuel consumption</td><td>930.9</td><td>0.00</td></tr>
<tr><td>Grid electricity utilisation</td><td>0.00</td><td>0.00</td></tr>
<tr><td>Credits</td><td></td><td></td></tr>
<tr><td>Export of excess electricity to housing & grid</td><td>0.00</td><td>0.00</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>11486.81</td><td>0.06</td></tr>
</table>
</td></tr>
</table>

Plantation / field emission

Own Crop			
Emission sources	tCO2e	tCO2e/ha	tCO2e/FFB
Land Conversion	86570.66	9.76	0.57
*CO2 Emissions from Fertiliser	1094.96	0.12	0.01
**N2O Emissions from Fertiliser	214.23	0.02	0
Fuel Consumption	3966.16	0.43	0.03
Peat Oxidation	0.00	0.00	0.00
Sinks	0.00	0.00	0.00
Crop Sequestration	-78931.21	-8.90	-0.52
Conservation Sequestration	0.00	0.00	0.00
Total	12914.70	1.46	0.08

Palm Oil Mill Effluent (POME) Treatment

Diverted to compost	0%
Diverted to anaerobic digestion	100%

7.10.2 (C) Starting 2014, the carbon stock of the proposed development area and major potential sources of emissions that may result directly from the development are estimated and a plan to minimise them prepared and implemented (guided by the RSPO GHG Assessment Procedure for New Development).	YES	Auditor has verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates areas. Based on the observation during the audit, it is confirmed that there were no new planting or new development of areas at Boustead Segamaha CU. Hence, RSPO GHG Assessment Procedure for New Development was not applicable.
7.10.3 (C) Other significant pollutants are identified and plans to reduce or minimise them implemented and monitored.	YES	An assessment of all polluting activities has been conducted and monitored. This included the gaseous emissions, particulate / soot emissions and effluent. The CU has continued to maintain its environmental aspects/impacts register associated with their activities. Environmental aspect and impact (EAI) records which covers estates and mill activities / operation. '*Pollution Identification Environmental Improvement Action Plan'* 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:

	Environmental Receptors	Source

			1 Air: Air emissions –from boiler stack (smoke & particulate), vehicle & generator (smoke and gases). GHG emission from anaerobic processes (ETP, EFB dumping). 2 Water: Water discharges – Cleaning water/run-off/process station waters (hydro cyclone/sterilizer condensate/clarification waste) & boiler quenching water and blow down 3 Land: Land – Scheduled waste, domestic waste and industrial / process waste. Clinical wastes – generated from clinics.
7.11 Fire is not used for preparing land and is prevented in the managed area.	7.11.1 (C) Land for new planting or replanting is not prepared by burning.	YES	There was no land preparation of existence or new planting in Segamaha CU by burning ever since BPB practicesed zero burning as per the policy in: BPB Sustainability Policy. Boustead Plantations Bhd has a policy of no open burning. As advocated, the estates practiced zero burning. In the replants PR2019 and PR2020 visited during the audit in the Tabung Tentera Sabah Estate, it was evident that all palms were felled, shredded, windrowed and left to decompose. There was no evidence that fire had been used to prepare land for the Oil Palm cultivation.
	7.11.2 The unit of certification establishes fire prevention and control measures for the areas under its direct management.	YES	This is established in the ERP procedure *Pelan Tindakan Kecemasan Kebakaran, as it* was formalised for use in all certification units in BPB Estates and mills. Training related to fire drill are conducted annually.
	7.11.3 The unit of certification engages with adjacent stakeholders on fire prevention and control measures.	Yes	Sungai Segamaha and G&G Estate has made engagement with their adjacent stakeholders on fire prevention and control measures.
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	Auditors has verified through checking through www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to all estates. Based on the audit findings, it was confirmed that no land clearing at Segamaha CU since Nov 2005.
	7.12.2 (C) HCVs, HCS forests and other conservation areas are identified as follows:	YES	The CU conducted HCV assessment as verified through HCV report titled 'The Assessment of High Conservation Value Sites within Sungai Segamaha, Bukit Segamaha and Ghafar & Group Estates and Mill Complex in Sabah'. The study was conducted by S.K Yap Forestry and Landscape Services and the report was completed in April 2017. The study had covered all the High Conservation Value (HCV) within and adjacent to the Segamaha CU. The HCV assessment had identified the rare, threatened and endangered species (RTEs) for estate
	7.12.2a For existing plantations with an HCV assessment conducted by an RSPO-approved assessor and no new	YES	

	land clearing after 15 November 2018, the current HCV assessment of those plantations remains valid.		named Sungai Segamaha, Bukit Segamaha and Ghafar & Group Estates including the management and action plan. The total HCV area for the CU is 199.57 Ha.
	7.12.2b: Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the HCSA Toolkit and the HCV-HCSA Assessment Manual. This will include stakeholder consultation and take into account wider landscape-level considerations.	YES	
	7.12.4 (C) Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An integrated management plan to protect and/or enhance HCVs, HCS forests, peatland and other conservation areas is developed, implemented and adapted where necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan is developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).	YES	Segamaha CU has established and reviewed the action plan and monitoring programme for HCVs area after consultation with relevant stakeholders. The appropriate measures that are expected to maintain and/or enhance them were implemented through an action. There were no major changes to the integrated management plan, except awareness training, continuous monitoring for HCVs area.
	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,	YES	There were no local communities living nearby with Segamaha CU only surrounding with Small grower and Plantation Estate such as Tawau Cocoa, Ladang Irat, Pintasan Estate, Kwantas. So, this indicator was not applicable with this CU.

	obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas.		
	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	A training programme for year 2022 was available. An awareness HCV training like morning briefing has been conducted by Assistant Manager from Sungai Segamaha and G&G Estate to all workers on HCV area, riparian buffer and patrolling HCV. An appropriate disciplinary measure was instituted in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect or kill these species, and also Policy and Statement has been developed for disciplinary measures. The statement also available at AP Post surrounding the Segamaha CU.
	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	Segamaha CU continues to discourage any illegal or inappropriate hunting, fishing or collecting activities. Evidence was seen during the site review that signage to prohibit hunting, fishing and pesticide spraying not allowed within buffer area at the HCV Area. It was noted that AP has been monitoring surrounding the estate to control everything including any illegal activities.
	7.12.8 (C) Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018, the Remediation and Compensation Procedure (RaCP) Applies.	YES	Auditors has verified through checking through www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to all estates. Based on the audit findings, it was confirmed that no land clearing at Segamaha CU since Nov 2005. Remediation and Compensation Procedure (RaCP) did not apply.

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.		For the time-bound plan, Boustead Plantations Berhad has committed to ensure all their certification unit (CU) to be certified within 5 years i.e. year 2019 to 2024. Samples TBP as per below: <u>Tawai Business Unit -2021-2023</u> New Acquisition in 2018 and 2019, the planning to certified in 2021. However, due to the pandemic Covid-19, the company need to postpone to 2023, apart from that the company plans to certify another 1 business unit consisting of 1 mill and 5 supply base and 3 estate without mill in 2022. <u>Kanowit Business Unit-2021-2024</u> The company has put out a Request for Proposal (RFP) for all assets in Sarawak. The process for disposal is in progress and waiting for a potential buyer. <u>Loagan Bunut Business Unit 2021-2024</u> The company has put out a Request for Proposal (RFP) for all assets in Sarawak. The process for disposal is in progress and waiting for a potential buyer. Sighted an evidence submission of “RSPO TBP Revision Template to RSPO on 21/04/2022 and was approved by RSPO.
	(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		There are twelve (12) CU highlighted in the time-bound plan and the certification progress consistent with that in the time-bound plan. The progress details as provided in the TBP in Attachment 6. For another 4 CUs i.e. Lepan Kabu / Sugut / Loagan Bunut / Pertama / Kanowit and Tawai, the Sustainability Section team has conducted the periodic internal audit accordingly.

		involvement and shall only check continued appropriateness;		
	(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);		There was revision of the time-bound plan being updated on 21/04/2022. Details as per attachment 6. This is due newly acquired properties i.e. Tawai CU in Telupid Sabah in 2019 from Sit Seng & Sons Realty Sdn Bhd. As per RSPO Certification System for P&C June 2017; new acquisitions shall be certified within a three-year timeframe.
	(d)	Where there are isolated lapses in implementation of a time-bound plan, a minor non- compliance shall be raised. Where there is evidence of fundamental failure to proceed with implementation of the plan, a major non-compliance shall be raised.		The details of the Time Bound Plan described as per attachment 6. Boustead Plantation Berhad is progressively undergoing the RSPO Certification process towards 100% RSPO certification of estates/mills. Details were provided in the Time Bound Plan described as per attachment/revision in the TBP. As of this audit and Verification of documents and Timebound Plan there are no isolated lapses and fundamental failure to proceed with implementation of the plan in implementation of a time-bound plan
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;		Verification through www.globalforestwatch.com , GOOGLE maps data, estates maps and through HCV assessment report, and planting profile evidenced that there was no new planting and no new development of area observed.
	(b)	Land conflicts, if any, are being resolved through a mutually agreed process, such as the RSPO		It is confirmed that land conflict was resolved through FPIC processes which facilitates compliance with requirement of RSPO, accordance to:

		Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8;		• Criteria 4.4 – on adequate participation and negotiated agreements (Sighted PMC minutes of meeting) • Criteria 4.6 – on land acquisition whereby the right to use the land is demonstrated. (Refer Memorandum of Consent (MOC) between NCR Landowners & LCDA (as Managing Agent), (Refer Joint Venture Agreement (JVA) between Boustead Plantation Berhad, BPB and Pelita Holding Sdn Bhd (PHSB) to develop land into oil palm plantation) • Criteria 4.7 – on mutual agreement for identifying people entitled to compensation is in place. • Criteria 4.8 – on the condition of land use as per land title to show evidence that necessary action has been taken to resolve the conflict with relevant parties. These were reviewed - MRRS: Q-021053- 05/2012; Q-02-105405/2012; Q-01-282-06/2012. (Refer www.kehakiman.gov.my/judgment/file/Q-02-1053-052012) and application no. 08(f)-449-09/2014(Q) Appellate Jurisdiction) The management of BPKSB have conforms & respect all parties by adopting FPIC to protects community rights and investors from risks. In addition, those mechanism is part of best practice standards and requirement of RSPO There was also Series of External Audit through MSPO Certification on their uncertified unit being made: a) Teluk Sengat Estate (19-22/11/2021) b) Lapan Kabu Estate (21-22/10/2021) c) Rimba Nilai (Sugut) CU (10-15/03/2022) d) Tawai CU (14-18/06/2021) e) Loagan Bunut & Kanowit CU (11-15/11/2021) The audit was conducted against 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;		Series of Internal Audit and External Audit (MSPO Certification) on their uncertified unit was conducted as reported above. a) The audit was conducted against RSPO P&C and RSPO Partial Certification Requirements. b) There was no case of labour dispute reported in the internal audit report.

				The management also has established grievances, compliant, and disputes mechanism which is open to all affected parties and ensures anonymity of complainant. There is "Carta Organisasi Panel Aduan" (Panel of Complaint Committee) to handle complaint or grievance, including related to gender issues. The management had taken prudent action by conduct engagement and recommended action plans to: a) Improved communication and engagement (PMC Meeting-With present of LCDA, Land Survey, BPKSB b) Personnel, BEA), MCCM Meeting, Estate Management Meeting) c) Review communication and consultation as well as complaint and grievance procedures. d) Trained staff and create awareness among stakeholder on the Procedures (RSPO UBU Internal Assessment)
	(d)	Legal non-compliance, if any, is being addressed through measures consistent with the requirements of RSPO P&C criterion 2.1;		Series of Internal Audit and External Audit (MSPO Certification) on their uncertified unit was conducted as reported above. a) The audit was conducted against RSPO P&C and RSPO Partial Certification Requirements. b) Several issues of legal non-compliance reported in the internal audit report such as lapses in scheduled waste management and it's being solved progressively. The management also has established a list on "Legal and Other Requirement Register" There are 15 sections of requirements subscribed to the Plantations & Mills operation. Among the requirements stated such as: Occupational Safety and Health Act, 1994; Factory and Machinery Act, 1967; Minimum Wages Order 2020; Employees' Minimum Standards of Housing, Accommodations and Amenities Act, 1990 (Amendment 2019); etc. The management has in place a license & permits register which captures all applicable local & national legal requirements such as: MPOB Licenses (menjual dan mengalih FFB). KPDNKK Permit Barang Kawalan berjadual for Diesel.

	(e)	The audit team shall assess compliance with these rules at each assessment of any of the applicable management units. Assessment of compliance with requirements 5.5.3 (a) – (d) above by the audit team based on self- declarations only by the company, with no other supporting documentation, shall not be acceptable. Verification of compliance shall be based on the following approach:		Based on statement in (a) to (d) above, the CU has assessed the condition of their uncertified unit and has stated full commitment to comply with all relevant requirements as specified above. a) Sighted the series of Internal Audit and External Audit (MSPO Certification) on their uncertified unit as conducted and reported accordingly. The audit was conducted against RSPO P&C and RSPO Partial Certification Requirements. b) Evidence of audit attendance list, audit checklist & report were made available to auditor as the supporting evidence. c) Verification through www.globalforestwatch.com, GOOGLE maps data, estates maps and through HCV assessment report, and planting profile there was no new planting and no new development of area was observed. d) With this, it can be concluded that the positive assurance made was justified.
		• A positive assurance statement is made, based upon self-assessment (i.e. internal audit) by organization. This would require evidence of the self-assessment against each requirement;		
		• Targeted stakeholder consultation, including consultation with the relevant NGO's will be carried out by the audit team.		
		• Desktop study e.g. web check on relevant complaints		
		• If necessary, the audit team may decide on further stakeholder consultation or field inspection, assessing the risk of any non-compliance with the requirements.		
	(f)	For requirements 5.5.3 (a)-(d) above, the classification of critical and non-critical is as stated in the RSPO P&C. If a non-compliance against a critical indicator in a non-certified management unit is identified, the		As of this audit, Boustead Plantation Berhad still on track and follow the requirement of uncertified requirement units, Further information can be obtained from Boustead ACOP. The details of the Time Bound Plan described as per attachment 6. HSP is progressively undergoing the RSPO Certification process towards 100% RSPO certification of estates/mills.

		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.		Details were provided in the Time Bound Plan described as per attachment/revision in the TBP.
	(g)	Failure to address any outstanding non-compliances within uncertified unit(s) as defined in 5.5.3 (f) above may lead to suspension of certificate of the certified unit(s), in accordance with the provisions of these Cert Systems.		As of this audit, Boustead Plantation Berhad still on track and follow the requirement of uncertified requirement units, Further information can be obtained from Boustead ACOP. The details of the Time Bound Plan described as per attachment 6. HSP is progressively undergoing the RSPO Certification process towards 100% RSPO certification of estates/mills. Details were provided in the Time Bound Plan described as per attachment/revision in the TBP.
5.6.6The CB shall review whether oil palm operations have been established in areas which were previously owned by users and/or are subject to customary rights of local communities and indigenous peoples. If applicable, the CB shall consult directly with all of these parties to assess whether land transfers and/or land use agreements have been developed with their free, prior and informed consent and check compliance with the specific terms of such agreements. The CB shall have a mechanism in place to identify the interested parties and ensure a represented samples size of the interested parties are consulted in each audit. The CB shall keep track which party that has been interviewed in the previous audits to ensure proper coverage of the parties throughout the certification cycle.		No additional indicators		Segamaha Business Unit maintains and complies with the terms of the land title. The land titles specified the purpose of the planting for either oil palm or agricultural crops for economic value. It has been verified that for Segamaha POM, Bukit Segamaha and Sungai Segamaha Estate, Segamaha Development Sdn Bhd (Boustead) has bought the land in 24/5/1990, as Country Lease. It was previously owned by Arissan Plantations. The Land Title was stated the company has leased since 1/1/1979 for 99 years (as per land Title). Boustead has acquired the land in 1990 and change the name to Boustead Rimba Nilai Sdn Bhd on 13/6/2005. For GnG Estate, as Country Lease, the land Title was previously owned by G&G Plantations Sdn Bhd and for another Division is K T (S) Plantation Sdn Bhd which is they bought the land from Sabah Land Development and Boustead Rimba Nilai Sdn Bhd has bought the land from the company in 2014. The Land Title was stated the company has leased since 1/1/1979 (GnG) 1/1/1986 (KT(S)) for 99 years (as per land Title) and, for LTT Sabah Estate the land it was originally owned by Lembaga Tabung Angkatan Tentera, Boustead (Lembaga Tabung Angkatan Tentera) has bought the land on 29 January 1985 from Sabah Land Development as Country Lease. All The land titles were for planting either oil palm or agricultural crops for economic value. Auditor has made an attempt to verify through transfer process, however all of the company were not traceable due to termination or change the name. Verify through the Land Title It has been confirmed that Boustead Plantations has the right to use the land which is legitimately owned by their company.

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
3.3.1 MZK 01 2022	Major	Finding: Standard Operating Procedures (SOP) for the unit of certification was not in place for certain part which must in line with current applicable legal requirement. Objective evidence: Boustead Segamaha BU does not have SOP on recruitment and Recalibration/Legalisation of foreign workers for contractor workers. The SOP also must in line with current applicable legal requirement.	Recruitment process were managed centrally at head office (KL) and were established new revised SOP. Copy of recruitment SOP was not disseminated to all operating units. HQ to provide Recruitment SOP to Segamaha Business Unit. Refer *Recruitment Flow Process and latest Recruitment procedure SOP*	Sighted the new procedure to ensure recruitment and Recalibration/ Legalisation of foreign workers for all workers including contractor workers " WORKFORCE MANAGEMENT UNIT GUIDELINES & PROCEDURES - Recruitment and Employment of Migrant Worker(s)" effective date 01/08/2022. Status : closed
3.2.2 RAR 01 2022	Minor	Finding: RSPO metric template data was not as per actual data and was not reported accordingly Objective evidence: data in the template was not reported and not as per actual data as per below: • G&G Estate – total employees training (T.1.1) was contradict with no. total employees (D.2.0) • LTTS Estate - total employees training (T.1.1) was contradict with no. total employees (D.2.0) - Production FFB (F.1.0) 12 – month period counting backwards from audit month reported was not as per actual FFB produce. - Operation input (O.1.0 – O.2.1) • Segamaha POM -production and sales (P0.1.0-Palm Oil) non-certified PO & PK production was not reported -training (T.1.0) was not reported	i. The details of Start Date of Audit were not updated from March 2022 to April 2022. Thus, the data of F.1.0 and PO.1.0 reported for LTTS estate and Segamaha POM was for February 2021 to January 2022, respectively, and not as per actual data. ii. O.1.0 – O.2.1, T.1.0, and Biodiversity data was not reported due to negligence. iii. The data for T.1.1 and D.2.0 for both G&G estate and LTTS estate was contradict due to accumulation of training participants in all training conducted in year 2021. The person in-charge was not well equipped with knowledge to key-in data in the RSPO Metric.	The metric template has been corrected to reflect the actual data as reviewed during the audit. The corrective action plan accepted; however, the effectiveness of implementation will be verified during next audit. Status : open

		• 1.0 -Member details – biodiversity was not reported	Correction: Sustainability & Safety Department (SSD) to conduct training to ensure all staff and assistant in Segamaha BU provided with adequate knowledge on RSPO Metric Template. Refer *RSPO Metric Training Report.* Corrective action: Estate to appoint designated person in-charge for updating data on RSPO Metric Template, providing proper training and briefing by competent person from SSD.	
3.8.12 RAR 02 2022	Major	Finding: three-monthly basis accounting system was not balance for RSPO Certified CPO and PK Objective evidence: Certified CPO & PK contract from HQ has been used as a guidance for CU to sell the certified CPO & PK. It caused the negative balance on the MB accounting.	The root cause: No monitoring on three-monthly basis accounting system by Marketing Department. Correction: Table sales of conventional CPO/PK from Segamaha Mill to compensate the oversold certified CPO and PK. Refer *BEASB Marketing Letter.* Corrective action: 1. Sales contract agreement to compensate the oversold certified CPO and PK. 2. Training to Segamaha POM about certified CPO and PK declaration to Marketing Department	Reviewed the following: 1-Marketing Training Report dated 19/07/2022, involving the relevant personnel from Segamaha POM, Marketing team, Sustainability Executive and Head of the Department. 2-Appointment letter of identified PICs managing the MB accounting from Segamaha PO, Marketing Dept & the Sustainability Dept representative dated in July 2022. 3-BEASB Marketing letter, provided planning and commitment to compensate the oversold stocks, targeted to complete by Dec 2022. 4- Updated Segamaha POM's MB accounting as of July 2022. The CU has also committed to update the actual stocks on monthly basis, to ensure the above planning is carried out accordingly. Status: closed however effectiveness of implementation will be verified during next audit.

6.3.2 MZK 02 2022	Minor	Finding: Minutes of meetings between the unit of certification (Segamaha BU) with workers representatives were not available upon reguest Objective evidence: Tabung Tentera Estate and Bukit Segamaha does not have workers representatives with diversity of members, who are freely elected. Resulted no meetings has been conducted with workers representative. only meeting with Gender and All workers has been conducted.	Tabung Tentera Estate and Bukit Segamaha Estate was not aware that workers representative to represent workers who are diverse in background must be elected freely and a meeting to discuss any issues raised by the workers must be conducted. Conduct an election for all estate workers to freely select their representative and conduct first meeting. Refer attachment *Minutes of Meeting – Bukit Segamaha* and *Minutes of Meeting – LTT Sabah.* i. To conduct election once in every two years or if any of the representative no longer want to be appointed as representative. ii. To conduct meeting with workers' representatives which was elected by estate workers, at least once a year and/ or when there is a need for a meeting.	Corrective action plan accepted; however, the effectiveness of implementation will be verified during next audit. Status : open

Attachment 5

STATUS OF NON-CONFORMITIES PREVIOUSLY IDENTIFIED

P & C Indicator	Specification Major/Minor	Detail Non-conformances	Verification and status
2.1.1 RMN 01 2021	Major	Requirement : Indicator 2.1.1 (C) The unit of certification complies with applicable legal requirements. Finding : The organization did not comply with a.OSH (Noise Exposure) Regulations 2019 b.OSH (USECHH) Regulations 2000 c.FM (Notification, Certificate Of Fitness And Inspection) Regulations 1970 Objective evidence : 1.There are no evidence at all estates (Sg Segamaha, Bkt Segamaha, Tabung Tentera,G&G) estates had conducted identification excessive risk and Noise Risk Assessment. 2. At Tabung Tentera Estate, sighted that chemical register dated 02/01/2021 was not updated with latest pesticide used.- Cyphermetrin 3. At Bkt and Sg Segamaha Estates was found that both CHRA made by Klinik Mansor Sdn Bhd on 22/10/15 had expired the 5-year duration. 4. At Sg Segamaha Estate sighted that one unit air compressor SB PMT 13692 certificate of fitness (CF) expired on 3/2/2021.	Auditor has verified the evidence: 1. The excessive risk and Noise Risk Assessment Regulation 2019 has been awarded to the safe tech Solution on letter dated 9th July 2021. 2. The Chemical register at LTT Estate has already updated to include the Cypermethrin on 1/6/21 and was revised on January 2022. 3. The evidence of CHRA Assessment has been done on 6th July 2021 at Both Estate 4. Evidence JKKP has been coming to assess the compressor at the Sungai Segamaha Estate on 7th July 2021 Status: Closed.
2.1.2 RMN 02 2021	Minor	Requirement : Indicator 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. Finding : The organization (HQ) did not updated changes to new laws and regulations in the Legal and Other Requirements Register (LORR)	. The CU continued to implement and maintain the established documented system for identifying, accessing, tracking and monitoring of compliance with the legal requirements that were applicable to them. a) Each estate and mill had its own Legal and Other Requirements Register (LORR) and were being evaluated individually annually for compliance. The legal registers were updated by the person in-charge and approved by the respective managers.

<table>
<tr>
<td></td>
<td></td>
<td>Objective evidence :
Sighted LORR at Sg Segamaha Estate,G&G Estate rev 07 dated 2/5/2020 & Ladang Tabung Tentera rev 06 dated 20/7/2020 was not comprehensive with latest Regulations as per below:
a.Minimum wages order 2020
b.Prevention and Control of Infectious Disease for Covid 19
c.Workers Minimum Standards Of Housing and Amenities Act 2019</td>
<td>b) The Sustainability and safety Department is responsible to track changes and the information was disseminated to all its plantations and Mill department. Among the applicable legal and included in the legal register are Pesticides Act 1974 and Regulations, Environmental Quality Act 1974 and Regulations, Factories and Machinery Act 1967 and Regulations, Occupational Safety and Health Act 1994, Employment Act 1955, Aboriginal Peoples Act 1954, Industrial Relations Act 1967, Children and Young Persons (Employment) Act 1966, MPOB Regulations (Licensing) 2005.
c) The latest legal register update on 07/03/2022 among others to include the following;
<table>
<tr><th></th><th>Description</th></tr>
<tr><td>1</td><td>Prevention and Control of Infectious Disease Act 1987 for Covid 19</td></tr>
<tr><td>2</td><td>Minimum wages order 2020</td></tr>
<tr><td>3</td><td>Workers Minimum Standards of Housing and Amenities Act 2019</td></tr>
<tr><td>4</td><td>Industrial code of practices for management occupational noise exposure and hearing conservation 2019</td></tr>
</table>
Status: closed</td>
</tr>
<tr>
<td>2.1.3
AB 01 2021</td>
<td>Minor</td>
<td>Requirement:
Indicator 2.1.3 Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.

Finding :
The requirement was not complied with.
Objective evidence :

Bkt Segamaha Estate - There was no clear markers/ physical line to demarcate boundary line at field no PM13A and Kwantas Corporation as visited on 04/5/2021.
Sg Segamaha Estate - There was no clear markers/ physical line to demarcate boundary line at field no PM13A and Rainbow Estate as visited on 05/5/2021.</td>
<td>The estates have installed boundary markers, boundary trenches, and boundary stones was sighted during the visit at the estates. This confirmed that they have maintained boundary markers by installing the red/white pole, trenches, and signage.

Status: closed</td>
</tr>
</table>

3.3.2 MNAJ 03 2021	Minor	Requirement: Indicator 3.3.2 A mechanism to check consistent implementation of procedures is in place. Finding : Non consistent implementation of procedures 'Prosedur kerja Selamat Penjaga Setor' Prosedur no: 34 ref :1 Objective evidence : The chemical stores in LTT Sabah did not any exhaust fans and G & G Estates do not follow the SOP requirement to enter the store.	The mechanisms as established have been implemented. This is verified via the records maintained in all units daily, monthly and annually. The mill and estates are monitored to ensure compliance against the SOP standard and factors relating to ESH. During site visit chemical store at LTT estate and LBS Estate was found it complied SOP, BEA Prosedur 34: Prosedur kerja selamat: Penjaga Setor which adequate ventilation systems such as exhaust fans, ERP Kit such as spill kits, PPE, MSDS, Status: closed
3.4.3 MAR 01 2021	Major	Requirement: Indicator 3.4.3 (c): The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way. Finding : Social management and monitoring plan not reviewed and updated regularly in a participatory way. Objective evidence : Based on documentation review and interview with sampled employees, it was found that several issues was not updated in the social management and monitoring plan i.e: 1. Bukit Segamaha, Sungai Segamaha, LTTS and G&G - dependent's passport. 2. Bukit Segamaha, Sungai Segamaha, LTTS and G&G – impact to the employees during COVID 19 pandemic whether impact on daily works, limitation to go back to respective hometown, etc. 3. LTTS – price determination for harvesting contractor.	Auditor has verified the evidence: Segamaha CU are appointing Agensi Pekerjaan Sri Kencana Sdn, Bhd as an Agent representing Segamaha Complex to liaise with Indonesian Embassy on letter dated 17 June 2021. And sighted that this issue already updated in the Plan The assessment impact during COVID 19 pandemic has already updated in the Social Plan at All Estate LTT Sabah Estate already included determined the price for Harvesting contractor in their Social Action Plan. Status: Closed.
3.8.9. MZK 01 2021	Major	Requirement: Indicator 3.8.9. (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	Auditor has verified the evidence: The addendum document to the existing transport agreement Chong Shu min, Pengangkutan Ya Hen, Pengangkutan Dagang Tera dated 1 September 2020 Status: Closed. .

		enforceable agreement with the contractor. The onus is on the mill to ensure that CB has access to the outsourcing contractor or operation if an audit is deemed necessary. c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor. d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to the respective operations, systems, and all information, when this is announced in advance Finding : Segamaha POM did not have agreement covering the outsourced process, explicit procedures for the outsourced process not communicated to the relevant contractor. Objective evidence : There is a contract Agreement between Chong Shu Min Trading Pengangkutan Dagang Tera Sdn Bhd, and Pengangkutan Ya Hen Sdn Bhd. However, there is no statement 'The onus is on the mill to ensure that CB has access to the outsourcing contractor or operation if an audit is deemed necessary statement' and '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' in the contract dated 1/9/2018. Mill Representative stated that the statement already there in the new contract, However, Boustead Marketing Department did not send the contract to the Segamaha POM.	
4.2.4 IA 01 2021	Minor	Requirement : Indicator 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.	The system used by the Segamaha CU in resolving disputes and grievances exists in the procedure called "Grievance Procedure (Workers (Estates and Mill), Public, Aborigines and others", "Flowchart for Grievance/Complaint (workers, Public and others)" and "Flowchart for Grievance/Complaint to higher authority". dated 1st March 2022. The Mill and Estates within Segamaha CU each have its own Internal Complaint Book and External Communication Book. Forms were provided for grievance and complaints from stakeholders. In accordance with the procedure, the anonymity of complainants and whistle-blowers will not be revealed to third parties.

		Finding : Boustead Segamaha CU conflict resolution mechanism did not include option for observers as well as the option of a third-party representation Objective evidence : Review of Boustead Boustead Segamaha CU conflict resolution mechanism did not include option 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. The procedure did not include text for 3rd party representation option.	The grievance procedure at Segamaha CU has been updated with the option for complainant to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator as verified at section 2.2. Therefore, previous Minor NCR IA 01 2021 was satisfactorily closed. Status: closed
6.2.2 IA 02 2021	Major	1 of 2 Requirement : 6.2.2 (C) : Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed. This includes a form of record for work done by family members. Finding : Boustead Segamaha BU contractor Aiman Enterprise at LTTS Estate did not provide employment contracts that meets legal compliance to its workers. Objective evidence : Verification of documents at LTTS Estate found Contractor Aiman Enterprise did not provide Employment Contracts to its workers that include employment conditions 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.	Details of payment and conditions of employment are contained in employment agreements. These cover working hours, deductions, overtime, medical leave, annual leaves, dismissal, period of notice, etc. There is also evidence that the contracts agreement is prepared in a language understood by workers. For example, contracts with Indonesian workers were prepared in Bahasa Malaysia for both Indonesia and Philippines workers. In addition, their terms of contracts were also explained to them upon arrival at the estates/mill. During interviews of workers (both local and foreigners) at the Segamaha CU comprising sprayers/manurers and harvesters, general workers and Mill workers, they generally understand the contents of the employment agreements. Audit team has sampled contracts of employment workers and the sampled workers at Segamaha CU as per evidence in the indicator 6.2.1. Based on the above, Segamaha CU has demonstrated that employment contracts signed with workers are in compliance with the Sabah Labour Ordinance. The pay slip contains the following information: employee name, employee number, month of pay, work description, (normal work, overtime pay, piece-rate work, public holiday pays, company contributions such as SOCSO, EIS (for Malaysians), KSWP (for Malaysians), deductions such as advance and electricity, average daily rate, total income for the month, total deductions, net pay. Verification of documents at all visited mill and estates found that Employment Contract was provided to all workers that include employment conditions 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.

			Contract of Workers of Aiman Enterprise named Hasan Mudin and Ahidin Nayu that include regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice dated 10/5/2021 Status: Closed.
6.2.2 MAR 02 2021	Major	2 of 2 Requirement: Indicator 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. Finding : Payroll documents i.e payslip does not give accurate information on compensation for the work performed. Objective evidence : Based on documentation review i.e payslip at Sungai Segamaha, LTTS and G&G, there was information i.e tonnage for the work done by the contract harvester was not stated in the payslip.	Auditor has verified the evidence: All the sample payslip of Estate Sungai Segamaha, LTTS and G&G already have tonnage inside the Payslip. . Status: Closed.
6.2.3 MAR 03 2021	Major	Requirement: Indicator 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. Finding : Non-compliance against act 104 (c) (5) of Sabah Labor Ordinance ‘an employee employed on piece rates who works on a rest day shall be paid twice his ordinary rate per piece’.	Workers that work during rest day (Friday) was paid twice his ordinary piece of rate as per 104 (c) (5) of Sabah Labor Ordinance as verified worker’s payslip and checkroll records for January, February and March 2022 at Sg. Segamaha and G&G Estate Status: Closed.

<table>
<tr>
<td></td>
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<td>Objective evidence :
Based on interview and documentation review on payslips and checkroll records, three (3) contractor employee (Hajah Badariah) was found working on rest day on the month of Jan 2021, 29th and Feb 2021, 5th, 12th and 19th, but not paid twice of rate per piece as per 104 (c) (5) of Sabah Labor Ordinance.</td>
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</tr>
<tr>
<td>6.7.3
MNAJ 01
2021</td>
<td>Major</td>
<td>Requirement:
Indicator 6.7.3 (C) Workers use appropriate personal protective equipment (PPE), which is provided free of charge to all workers at the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.

Finding :
Workers personal protective equipment (PPE) was not provided free of charge.
Objective evidence :
The harvesters of contractor Aiman Trading and Badaria in Sungai Segamaha and G & G Estates found bought their own PPE (Wellington Boots).</td>
<td>PPE also has been provided free of charge to employees including contractor workers. This can be confirmed through interview with harvesting gangs, spraying gangs, and loose fruit gangs, among of PPE has been provided to employees such as:

<table>
<tr><th></th><th>Job category</th><th>PPE issued</th></tr>
<tr><td>1</td><td>Harvester</td><td>Safety helmet, sickle cover, hand glove. Wellington boots</td></tr>
<tr><td>2</td><td>Sprayers</td><td>Respirator, nitrile glove goggles, wellington boots, apron.</td></tr>
<tr><td>3</td><td>Fertilizer applicator</td><td>Apron, wellington boots, dust mask, nitrile glove.</td></tr>
<tr><td>4</td><td>Mill operator</td><td>Safety boots, ear muff, safety vest, helmet, cotton glove</td></tr>
<tr><td>5</td><td>WTP operator</td><td>Safety boots, muff, safety vest, helmet, cotton glove, dust mask</td></tr>
</table>

Bulk of the mill training is organized during the daily briefing prior to work commencement of each shift. Mainly the issues discussed / briefed were related to mill process operations and safety compliance. These training records are maintained in a separate book and were sighted during the audit.

Status: closed</td>
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7.11.3 MNAJ 02 2021	Minor	Requirement: Indicator. 7.11.3 The unit of certification engages with adjacent stakeholders on fire prevention and control measures. Finding : Boustead Segamaha CU has not engaged with adjacent stakeholders on fire prevention and control measures Objective evidence : Boustead Segamaha CU do not do any engagement with adjacent stakeholders on fire prevention and control measures.	Sungai Segamaha and G&G Estate has make engagement with their adjacent stakeholders on fire prevention and control measures i.e Abedun Plantations and Tung Hup Plantations. Status: closed

Attachment 6

Boustead Plantations Berhad Time Bound Plan on RSPO Certification (Apr 2022)

No	PMU	Loc	Main Assessment	Certification Status	Status	Updated Information for Partial Certification, Clause 4.5.3 RSPO Time-bound Plan & 4.5.4 Requirements for uncertified management units
1.	Sg. Jernih BU	Pahang			Completed	nil
2.	Nak BU	Sabah			Completed	nil
3.	Trong BU	Perak			Completed	nil
4.	Segaria BU	Sabah			Completed	nil
5.	Segamaha BU	Sabah			Completed	nil
6.	Telok Sengat BU	Johor			Completed	nil
7.	Lepan Kabu Bekoh Eldred	Kelantan Johor Johor	2022	-	CB appointment process Deferred to 2022 (initially 2020) (Delayed due to Pandemic Covid-19 and land liability disclosure)	BPB in progress of RFQ (Request For Quotation) stage to appoint CB and the audit will be conducted by this year.
8.	Rimba Nilai (Sugut) BU	Sabah	2022	-	CB appointed Deferred to 2022 (initially 2020) (Delayed due to Pandemic Covid-19)	
9.	Tawai BU	Sabah	2023	-	New Acquisition in 2018 and 2019, the planning to certified in 2021. However, due to the pandemic Covid-19, the company need to postpone to 2023, apart from that the company plans to certify another 1 business unit consisting of 1 mill and 5 supply base and 3 estate without mill in 2022.	Revised TBP approved by RSPO
10.	Kanowit BU	Sarawak	2024	-	The company has put out a Request for Proposal (RFP) for all assets in Sarawak. The process for disposal is in progress and waiting for a potential buyer.	