RSPO P&C CERTIFICATION AUDIT REPORT

(BOUSTEAD RIMBA NILAI SDN BHD – SEGAMAHA CU)

Audit Application Number:	PC25-002601
Assessment Type:	Annual Surveillance Audit 1
Date of Audit:	14 April 2025 – 18 April 2025
Audit Report Number:	1
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Table of Contents

1. Certification Body Background 4
   1.1 Description of Certification Body 4
2. Organisation Details and Certification Scope 5
   2.1. Organisational Overview 5
   2.2. RSPO Membership Information 5
   2.3. Certificate Information 7
3. Description of the Management Unit 8
   3.1. Area Statement of the Management Unit 10
   3.2. Age Profile of the Management Unit 11
   3.3. Replanting Programme of the Management Unit (5 Years) 12
   3.4. Name FFB Supplier Supplying FFB to the Mill (Certified FFB) 13
   3.6 Projected Certified Volume for Next License 17
   3.7 Information of Previous & Current License (Identity Preserved) 18
   3.8 Information of Previous & Current License (Mass Balance) 20
4. Audit Programme 22
   4.1. Audit Methodology 22
   4.2. Audit Team Member 22
   4.3. Audit Plan 23
   4.4. Changes of the initial audit plan (if applicable) 23
   4.5. Sampling Details 30
   4.6. Sampling History of Current Certification Cycle 31
   4.7. Audit Team Leader and Audit Team Information 31
5. Audit Findings & Results 37
6. Summary of Audit Findings 246
7. Nonconformity(ies) Issue in this Audit 249
8. Opportunity for Improvement (OFI) Issue in this Audit 254
9. Status of Nonconformities Previously Identified and Opportunity for Improvement 255
10. Stakeholder Consultation Process 259
    11.1 For Audit Report 263
    11.2 For Public Summary Report 263
    11.3 Summary of workers interviewed, and the CB's responses and findings are presented in the table below: 265
    11.4 Consultation with Previous Land User 266
11. Time Bound Plan 267
12. Requirements on Multiple Management Unit 275

13. Requirements for Uncertified Management Units 278
14. Audit Conclusion & Recommendation 283
15. Acknowledgment of Internal Responsibility and Formal Sign-off Assessment Findings 284
Appendix 1: Location Map Unit of Certification and Supply bases 286
Appendix 2: History of the changes in the current certification cycle. 288
Appendix 3: Greenhouse Gas (GHG) Reporting Summary 289

1. Certification Body Background

1.1 Description of Certification Body

Certification Body Information	
Name of Certification Body	SIRIM QAS International Sdn Bhd
Address of Certification Body (Accredited Office)	Building 4, SIRIM Complex, No. 1, Persiaran Dato' Menteri, Section 2, P.O. Box 7035, 40700 Shah Alam, Selangor, Malaysia.
Background of the 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 28 September 2024 (accredited since 2014).
Phone Number (Accredited Office)	(603) 5544 6119
Websites	https://www.sirim-qas.com.my
Contact Person Name	Kamini Sooriamoorthy
Email	kamini@sirim.my
Accreditation Information	
ASI Code	ASI-ACC-065
Technical Scope	RSPO P&C, RSPO SCC
Geographical Scope	Malaysia and Indonesia
Accredited Since	27 September 2014

2. Organisation Details and Certification Scope

2.1.Organisational Overview

Management Unit Information ***Note: Management Unit refers to unit of certification***	
Name of Management Unit/s	**BOUSTEAD RIMBA NILAI SDN BHD – SEGAMAHA CU**
Address of the Management Unit/s	Lot CL 115343336, 91114, Lahad Datu, Sabah, Malaysia
Country	Malaysia
Websites	https://boustead.com.my/
Description of the Management Unit	The Boustead Segamaha Certified Unit is one of the business units registered under the Boustead Estates Agency Sdn. Bhd., a subsidiary company of Boustead Plantations Bhd (BPB). The CU is located about 80 km away from Lahad Datu town. The mill is located with the Ladang Sungai Segamaha and consisted of four other estates namely the Bukit Segamaha Estate, Sungai Segamaha Estate, G&G Estate and Ladang Tabung Tentera Sabah (LTTS) Estate. Segamaha Palm Oil Mill was established and commissioned in July 1996 with the capacity of 55 MT FFB per hour. The mill has received FFB from own estate such as Ladang Sungai Segamaha, Ladang Bukit Segamaha, Ladang Tabung Tentera and Ladang G&G. The mill also received FFB from other plantation 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 2005. Boustead Segamaha CU has ISO 9001 quality management system certification besides MSPO and P&C and Supply Chain.
Management Representative Name	Azmariah Muhamed
Management Representative Designation	Head, Sustainability & Safety Department
Management Representative Email	azmariah@bplant.com.my

2.2.RSPO Membership Information

RSPO Membership Information	
RSPO Membership No.	1-0012-04-000-00

Name of RSPO Member	Boustead Plantations Berhad
Member Since	11 October 2004

2.3.Certificate Information

Certificate Information	
Certificate No.	RSPO-PC 00128
prisma Document Reference Number	*(N/A until June 2025)*
prisma Trading Account ID	TA25-016978
Scope of Certification	Production of Sustainable Crude Palm Oil and Palm Kernel Using the Mass Balance (MB) Supply Chain Models
Supply Chain Model	☐ Identity Preserved (IP) ☒ Mass Balance (MB)
Applicable Standards / Normative Reference	☒ RSPO Principles and Criteria for the Production of Sustainable Palm Oil 2018 ☒ RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard 2020 ☐ RSPO Management System Requirements for Group Certification of FFB Production 2022 ☒ RSPO Rules on Market Communication and Claims 2022
National Interpretation (NI)	Malaysia National Interpretation
Initial Date of Certification:	28-05-2019 (Date of first RSPO certification)
Effective Date of Certificate:	28-05-2024
Expiry Date of Certificate:	27-05-2029
Name of Peer Reviewer	Only for the case of IC or RC

3. Description of the Management Unit

Information of Palm Oil Mill					
Name of Palm Oil Mills	**prisma Site Business ID**	**Address of Palm Oil Mill**	**Mill's capacity (MT/hour)**	**GPS Coordinates**	
				Latitude	**Longitude**
Segamaha Palm Oil Mill	S25-025908	KKS Segamaha, Lot CL 115343336, Lahad Datu, Sabah.	60	05°12.63'N	117°48.63'E
Remarks: To include additional information wherever applicable					

Information of Supply Bases					
Name of Supply Bases	**prisma Supply Base ID**	**Address of Supply Bases**	**Type of Supply Bases**	**GPS Coordinates**	
				Latitude	**Longitude**
Sungai Segamaha Estate	SB25-005914	KM 50.5, Jalan Lahad Datu-Sandakan, Off Road 30 KM, Kampung Paris 2, 91114 Lahad Datu, Sabah	Own	05° 12.18' N	117° 48.50' E

Bukit Segamaha Estate	SB25-003837	KM 50.5, Jalan Lahad Datu-Sandakan, Kampung Paris 2, 91114 Lahad Datu, Sabah	Own	05° 12.55' N	117° 45.57' E
G&G Estate	SB25-004246	KM 50.5, Jalan Lahad Datu-Sandakan, Off Road 40 KM, Kampung Paris 2, 91114, Lahad Datu, Sabah, Malaysia	Own	05° 9.90' N	117° 46.65' E
Tabung Tentera Sabah Estate	SB25-004903	KM 50.5, Jalan Lahad Datu-Sandakan, Off Road 16 KM, Kampung Paris 2, 91114 Lahad Datu, Sabah	Own	05° 9.80' N	117° 46.75' E

3.1. Area Statement of the Management Unit

Area Statement of Supply Bases									
Name of Supply Base	**Certified Area (Ha)**	**Planted Area (Ha)**			**Unplanted Area (Ha)**				
		Oil palm planted on non peatland	**Oil Palm Planted on Peat**	**Other Crop(s)**	**HCV**	**HCS**	**HCV-HCS**	**Conservation**	**Facilities / Others**
Sungai Segamaha Estate	3,244.90	3,040.3	0.00	0.00	47.61	0.00	0.00	0.00	156.99
Bukit Segamaha Estate	2,415.10	2,276.6	0.00	0.00	79.20	0.00	0.00	0.00	59.30
G&G Estate	2,409.80	2,277.30	0.00	0.00	97.60	0.00	0.00	0.00	34.90
Tabung Tentera Sabah Estate	2,023.00	1,951.8	0.00	0.00	46.0	0.00	0.00	0.00	25.20
TOTAL	**10,092.80**	**9,546.00**	**0.00**	**0.00**	**270.41**	**0.00**	**0.00**	**0.00**	**276.39**
Remarks: Changes in HCV area due to reconciliation of the estates' map with the land title.									

3.2. Age Profile of the Management Unit

Name of the Supply Base	Land size (Ha) by age of the Oil Palm				Production Area (Ha)	Total Planted Area (Ha)
	0 - 3 Phase 1	4-6 Phase 2	7-18 Phase 3	≥19 Phase 4		
Sungai Segamaha Estate	0.00	268.80	2,745.90	25.60	3,040.30	3,040.30
Bukit Segamaha Estate	0.00	0.00	2,276.60	0.00	2,276.60	2,276.60
G&G Estate	783.00	0.00	0.00	1,494.30	1,494.30	2,277.30
Tabung Tentera Sabah Estate	515.80	258.80	1021.90	155.30	1,436.00	1,951.80
TOTAL (ha)	**1,298.80**	**527.60**	**6,044.40**	**1,675.20**	**8,247.20**	**9,546.00**
Remarks: To include additional information wherever applicable						

Notes: This age profile range is used based on the common phase of oil palm age as referred in https://www.researchgate.net/publication/327527812.

3.3. Replanting Programme of the Management Unit (5 Years)

Name of the Supply Base	Land area (ha) by year					Total Area (Ha)
	2025 (current year)	2026 (current year+ 1)	2027 (current year+ 2)	2028 (current year+ 3)	2029 (current year+ 4)	
Sungai Segamaha Estate	0.0	25.60	0.0	0.0	0.0	**25.6**
Bukit Segamaha Estate	0.0	0.0	0.0	0.0	0.0	**0.0**
G&G Estate	229.60	223.20	226.60	226.00	235.10	**1,140.50**
Tabung Tentera Sabah Estate	0.00	0.00	0.00	83.20	0.00	**83.2**
TOTAL (ha)	**229.60**	**248.80**	**226.60**	**309.20**	**235.10**	**1,249.30**

Notes: 1st year of the replanting programme will be the current year of the audit

3.4. Name FFB Supplier Supplying FFB to the Mill (Certified FFB)

Name of other FFB Suppliers	Type of FFB Suppliers	GPS Coordinates		FFB received by the mil (MT) *During the current license period
		Latitude	Longitude	
Sungai Segamaha Estate	Own supply bases	05° 12.18’ N	117° 48.50’ E	53,730.78
Bukit Segamaha Estate	Own supply bases	05° 12.55' N	117° 45.57' E	45,017.68
G&G Estate	Own supply bases	05° 9.90' N	117° 46.65' E	15,974.01
Tabung Tentera Sabah Estate	Own supply bases	05° 9.80' N	117° 46.75' E	30,495.87

	TOTAL	**145218.34**

3.5 Name FFB Supplier Supplying FFB to the Mill (Un-Certified FFB)

Name of other FFB Suppliers	Type of FFB Suppliers	Certified Status	GPS Coordinates		FFB received by the mil (MT)
			Latitude	Longitude	
Hektar Pujian Sdn Bhd	**Outgrower**	Non-certified	5.160823 N	117.750819 E	1,608.83
Tan Chok Peng Estate	**Outgrower**	Non-certified	5.153 N	117.804 E	3,962.40

Name of other FFB Suppliers	Type of FFB Suppliers	Certified Status	GPS Coordinates		FFB received by the mil (MT)
			Latitude	Longitude	
Tobe Property Sdn Bhd	**Outgrower**	Non-certified	5.105743 N	117.752247 E	5,010.30
Pasir Citra Sdn Bhd	**Outgrower**	Non-certified	5.17376 N	117.74952 E	3,074.18
Hong Oil Palm Sdn Bhd	**Outgrower**	Non-certified	5.04851 N	118.29418 E	1,525.33
Magna Jadi Sdn Bhd	**Outgrower**	Non-certified	5.0822060 N	117.7666570 E	4,790.53
Ladang Perbadanan Kemajuan Pertanian Selangor – Ladang PKPS Irat	**Outgrower**	Non-certified	5°10’26.886 N	117°43’47.4024 E	8,834.64

Name of other FFB Suppliers	Type of FFB Suppliers	Certified Status	GPS Coordinates		FFB received by the mil (MT)
			Latitude	Longitude	
Ladaco Estate	**Outgrower**	Non-certified	5.175882 N	117.815406 E	6,076.74
				TOTAL	**34,882.95**

3.6 Projected Certified Volume for Next License

Information of New License		
Next License Period	Start Date	**28/5/2025**
	End Date	**27/5/2026**
Projected Certified FFB Volume (MT)	**174,100.00**	
Average Production Yield (MT/ Ha)	**21.10**	
Projected CSPO Certified Volume (MT)	Identity Preserved	**Not applicable**
	Mass Balance	**37,431.50**
Projected CSPK Certified Volume (MT)	Identity Preserved	**Not applicable**
	Mass Balance	**6,267.60**
Oil Extraction Rate (OER) (%)	**21.50**	
Kernel Extraction Rate (KER) (%)	**3.60**	

3.7 Information of Previous & Current License (Identity Preserved)

Name of Palm Oil Mill				
Information of License	**Previous Year License**		**Current Year License**	
License Period	Start Date	NA	Start Date	NA
	End Date	NA	End Date	NA
Actual Production Period Reported	From	NA	From	NA
	To	NA	To	NA
Projected FFB Certified Volume (MT)	NA		NA	
Actual production of FFB (MT)	NA		NA	
Projected CSPO Certified Volume (MT)	NA		NA	
Actual CSPO Production Volume (MT)	NA		NA	
Actual CSPO Volume Sold as RSPO Certified (MT)	NA		NA	
Actual CSPO Volume Sold as Conventional (MT)	NA		NA	
Actual CSPO Volume Sold under Other Scheme (MT)	NA		NA	
Total Actual CSPO Volume Sold (MT)	NA		NA	
Actual CSPO credits sold (where applicable)	NA		NA	

Projected CSPK Certified Volume (MT)	NA	NA
Actual CSPK Production Volume (MT)	NA	NA
Actual CSPK Volume Sold as RSPO Certified (MT)	NA	NA
Actual CSPK Volume Sold as Conventional (MT)	NA	NA
Actual CSPK Volume Sold under Other Scheme (MT)	NA	NA
Total Actual CSPK Volume Sold (MT)	NA	NA

3.8 Information of Previous & Current License (Mass Balance)

Name of Palm Oil Mill	**Segamaha**			
Information of License	**Previous Year License**		**Current Year License**	
License Period	Start Date	28/7/2023	Start Date	28/8/2024
	End Date	27/8/2024	End Date	27/5/2025
Actual Production Period Reported	From	28/7/2023	From	28/8/2024
	To	27/8/2024	To	18/4/2025
Projected FFB Certified Volume (MT)	**172,200.00**		**175,070.00**	
Actual production of FFB (MT)	**145,016**		**145,218.34**	
Projected CSPO Certified Volume (MT)	**36,651.00**		**37,719.00**	
Actual CSPO Production Volume (MT)	**30,027.28**		**30,534.53**	
Actual CSPO Volume Sold as RSPO Certified (MT)	**17,918.52**		**30,196.81**	
Actual CSPO Volume Sold as Conventional (MT)	**12,108.76**		**0.00**	
Actual CSPO Volume Sold under Other Scheme (MT)	**0.00**		**0.00**	
Total Actual CSPO Volume Sold (MT)	**30,027.28**		**30,196.81**	
Actual CSPO credits sold (where applicable) (MT)	**0.00**		**0.00**	

Projected CSPK Certified Volume (MT)	**6,249.00**	**6,316.00**
Actual CSPK Production (MT)	**4871.60**	**4678.42**
Actual CSPK Volume Sold as RSPO Certified (MT)	**3,747.40**	**4270.76**
Actual CSPK Volume Sold as Conventional (MT)	**1,124.20**	**0.00**
Actual CSPK Volume Sold under Other Scheme (MT)	**0.00**	**0.00**
Total Actual CSPK Volume Sold (MT)	**4871.60**	**4270.76**

4. Audit Programme

4.1. Audit Methodology

The audit covered the one palm oil mill and four of its supply base. The sampling methodology applies for supply base with higher than four estates. The sampling shall be conducted in conformance with the requirement specified in the RSPO Certification Systems Document, Nov 2020. The four supply base covered during the audit are Sungai Segamaha, Bukit Segamaha. Tabung Tentera Sabah Estate and G&G Estate. The audit included an on-site audit to the estates, mill and settlers' houses to verify the implementation of the requirement of the certification. Interviews with the CU's management, employees, contractors and other relevant stakeholders were also conducted during the audit.

4.2. Audit Team Member

Name	Role	CAB Auditor Number
Dzulfiqar Azmi (DA)	Auditor	ASI1GIVNPH
Mohd Zulfakar Kamaruzaman (MZK)	Auditor	ASI17IDGG4
Rohazimi Mat Nawi (RMN)	Auditor	ASI1P4D2WW
Rozaimee Ab Rahman (RAR)	Lead Auditor	ASI1AU6HF7

4.3. Audit Plan

Date	Time	CAB Auditor Number	Location	Activity
14 April 2025	9.00 am -5.00 pm	• ASI1GIVNPH • ASI17IDGG4 • ASI1P4D2WW • ASI1AU6HF7	Bukit Segamaha Estate	▪ Follow up from previous assessment findings ▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School, Humana/Crèche, provision shop & etc. ▪ Interview with estate workers – female, male, various nationality, various job scope, contractor workers, check roll workers ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) Decent Living Wage, and view documentation such as SIA, assessment and management plans. ▪ Interview with Union/workers representatives ▪ Interview with gender committee, worker representative, contractors, supplier, etc ▪ Workers Issues & welfare ▪ Training and skill development programs ▪ Continuous improvement Coverage of assessment: (external, contractor) ▪ Facilities at workplace inspection (laboratory, clinic, stores, workshop and. ▪ Site inspection/interview at production area – FFB loading ramp, boiler, sterilizer, biogas & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Controlled/open burning ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management ▪ Chemical management ▪ Training and skill development programs ▪ Waste management including disposal site

				▪ Aspects/impacts of mill management ▪ Pollution mitigating plans ▪ Management and disposal of waste including pesticides containers ▪ River system and Effluent Treatment/Discharge ▪ Training and skill development programs ▪ GHG Calculation
15 April 2025	9.00 am -5.00 pm	• ASI1GIVNPH • ASI17IDGG4 • ASI1P4D2WW • ASI1AU6HF7	Sungai Segamaha Estate	▪ Follow up from previous assessment findings ▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School, Humana/Crèche, provision shop & etc. ▪ Interview with estate workers – female, male, various nationality, various job scope, contractor workers, check roll workers ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) Decent Living Wage, and view documentation such as SIA, assessment and management plans. ▪ Interview with Union/workers representatives ▪ Interview with gender committee, worker representative, contractors, supplier, etc ▪ Workers Issues & welfare ▪ Training and skill development programs ▪ Continuous improvement Coverage of assessment: (external, contractor) ▪ Facilities at workplace inspection (laboratory, clinic, stores, workshop and. ▪ Site inspection/interview at production area – FFB loading ramp, boiler, sterilizer, biogas & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Controlled/open burning ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management

				▪ Chemical management ▪ Training and skill development programs ▪ Waste management including disposal site ▪ Aspects/impacts of mill management ▪ Pollution mitigating plans ▪ Management and disposal of waste including pesticides containers ▪ River system and Effluent Treatment/Discharge ▪ Training and skill development programs ▪ GHG Calculation
16 April 2025	9.00 am -5.00 pm	• ASI1GIVNPH • ASI17IDGG4 • ASI1P4D2WW • ASI1AU6HF7	G&G Estate	▪ Follow up from previous assessment findings ▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School, Humana/Crèche, provision shop & etc. ▪ Interview with estate workers – female, male, various nationality, various job scope, contractor workers, check roll workers ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) Decent Living Wage, and view documentation such as SIA, assessment and management plans. ▪ Interview with Union/workers representatives ▪ Interview with gender committee, worker representative, contractors, supplier, etc ▪ Workers Issues & welfare ▪ Training and skill development programs ▪ Continuous improvement Coverage of assessment: (external, contractor) ▪ Facilities at workplace inspection (laboratory, clinic, stores, workshop and. ▪ Site inspection/interview at production area – FFB loading ramp, boiler, sterilizer, biogas & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations

				▪ Controlled/open burning ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management ▪ Chemical management ▪ Training and skill development programs ▪ Waste management including disposal site ▪ Aspects/impacts of mill management ▪ Pollution mitigating plans ▪ Management and disposal of waste including pesticides containers ▪ River system and Effluent Treatment/Discharge ▪ Training and skill development programs ▪ GHG Calculation
17 April 2025	9.00 am -5.00 pm	• ASI1GIVNPH • ASI17IDGG4 • ASI1P4D2WW • ASI1AU6HF7	Tabung Tentera Estate	▪ Follow up from previous assessment findings ▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School, Humana/Crèche, provision shop & etc. ▪ Interview with estate workers – female, male, various nationality, various job scope, contractor workers, check roll workers ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) Decent Living Wage, and view documentation such as SIA, assessment and management plans. ▪ Interview with Union/workers representatives ▪ Interview with gender committee, worker representative, contractors, supplier, etc ▪ Workers Issues & welfare ▪ Training and skill development programs ▪ Continuous improvement Coverage of assessment: (external, contractor) ▪ Facilities at workplace inspection (laboratory, clinic, stores, workshop and.

				▪ Site inspection/interview at production area – FFB loading ramp, boiler, sterilizer, biogas & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Controlled/open burning ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management ▪ Chemical management ▪ Training and skill development programs ▪ Waste management including disposal site ▪ Aspects/impacts of mill management ▪ Pollution mitigating plans ▪ Management and disposal of waste including pesticides containers ▪ River system and Effluent Treatment/Discharge ▪ Training and skill development programs ▪ GHG Calculation
18 April 2025	9.00 am -5.00 pm	• ASI1GIVNPH • ASI17IDGG4 • ASI1P4D2WW • ASI1AU6HF7	Segamaha Palm Oil Mill	▪ Follow up from previous assessment findings ▪ Facilities provided at line site inspection (i.e. worker quarters, mosque, surau, community center, School, Humana/Crèche, provision shop & etc. ▪ Interview with mill workers – female, male, various nationality, various job scope, contractor workers, check roll workers ▪ Laws and regulations ▪ Discussion with relevant management (CSR, community affairs) Decent Living Wage, and view documentation such as SIA, assessment and management plans. ▪ Interview with Union/workers representatives ▪ Interview with gender committee, worker representative, contractors, supplier, etc ▪ Workers Issues & welfare ▪ Training and skill development programs ▪ Continuous improvement

				Coverage of assessment: (SCCS) ▪ Follow up from previous assessment findings. ▪ Timebound Plan, Metrics Template ▪ Training and skill development programs ▪ Continuous improvement Site visit and assessment on Supply Chain Implementation including the: ▪ Model used ▪ General Chain of Custody ▪ System Requirements ▪ for the supply chain ▪ Documented procedures ▪ Purchasing and goods in ▪ Outsourcing activity ▪ Sales and goods out ▪ Processing ▪ Records keeping ▪ Registration ▪ Training Coverage of assessment: (Good Milling Practice, Environment) ▪ Facilities at workplace inspection (worker quarters, Final Discharge, water treatment plant, laboratory, landfill area & etc. ▪ Site inspection/interview at production area – FFB loading ramp, boiler, sterilizer, biogas & etc. ▪ Follow up from previous assessment findings. ▪ Laws and regulations ▪ Waste management including disposal site ▪ Aspects/impacts of mill management ▪ Pollution mitigating plans ▪ Management and disposal of waste including pesticides containers ▪ River system and Effluent Treatment/Discharge

				▪ Training and skill development programs ▪ GHG Calculation Continuous improvement

Notes: Include the number of hours spent at the sample sites for each day of the audit, including the time for the opening and closing meeting

4.4. Changes of the initial audit plan (if applicable)

No changes

4.5. Sampling Details

Description of Management Unit	Number of Estate/Members/Mills	Risk Factor	Result x = (√y) x (z)	Total Sampled
Mill	1	N/A	1	All mills shall be audited.
Own/Managed Estates	4	Low Risk	4	4
Scheme Smallholder	NA	Choose an item	NA	NA
Scheme Outgrower	NA	Choose an item	NA	NA
Independent Outgrower	NA	Choose an item	NA	NA

Notes: Auditing is based on a sampling process of the available information

4.6. Sampling History of Current Certification Cycle

Name (Mill/ Supply Base / Scheme Smallholder)	Year 1	Year 2	Year 3	Year 4	Year 5
	2024	2025	2026	2027	2028
Sg Segamaha Estate	☒	☒	☐	☐	☐
Bukit Segamaha Estate	☒	☒	☐	☐	☐
Ladang Tentera Estate	☒	☒	☐	☐	☐
G&G Estate	☒	☒	☐	☐	☐
Segamaha POM	☒	☒	☐	☐	☐

4.7. Audit Team Leader and Audit Team Information

Audit Team Leader: ROZAIMEE BIN AB RAHMAN	
Requirements	**Description**
At least five (5) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing, or involvement in human rights activities;	Holds a Diploma in Sc of Fisheries & B. Sc. of Agriculture from UPM. He had 7 years of working experience in the oil palm operation.
A supervised (by a qualified lead auditor) period of training in practical audits against the RSPO P&C and/or RSPO ISH standard, with a minimum of 15 days audit experience in at least three (3) audits;	Had attended training RSPO P&C standard and completed evaluation and qualified as lead auditor RSPO since 2016

Successfully completed a refresher course for RSPO endorsed P&C lead auditor course every three (3) years after the initial qualification as lead auditor	Successfully completed a refresher course for RSPO endorsed P&C lead auditor course in 2023	
Audit Team Members: Rohazimi Mat Nawi (RMN), Dzulfiqar Azmi (DA), Mohd Zulfakar Kamaruzaman (MZK)		
Requirements	**CAB Auditor Number**	**Description**
Possess a bachelor's degree or tertiary education in related disciplines, such as agriculture, environmental science or social sciences, etc;	Audit team Leader: ASI1AU6HF7	Holds a Diploma in Sc of Fisheries & B. Sc. of Agriculture from UPM. He had 7 years of working experience in the oil palm operation.
	Audit Team Member 1: ASI1P4D2WW	Hold B. Sc (Hons) Chemical_Gas Engineering from Universiti Teknologi Malaysia. He has been in the Plantations Industry with various companies having served in Palm Oil Mill more than 5 years. He was qualified in the auditing line with experienced in Sustainability (MSPO), QMS, EMS, OHSMS and RSPO/MSPO Supply Chain audit
	Audit Team Member 3: ASI1GIVNPH	Holds a B. Plantation Management from University Teknologi Malaysia (UiTM).
	Audit Team Member 4: ASI17IDGG4	Holds a Degree of Forestry, University of Putra Malaysia, He had more than 5 years of working experience in the oil palm operation and experience in HCV and HCS assessment auditing since 2015.and had more than 5 years working in oil plam plantation sector.
At least three (3) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing or involvement in human rights activities	Audit Team Member 4: ASI17IDGG4	Holds a Degree of Forestry, University of Putra Malaysia, He had more than 5 years of working experience in the oil palm operation and experience in HCV and HCS assessment auditing since 2015.and had more than 5 years working in oil plam plantation sector.
	Audit Team Member 4: ASI17IDGG4	Holds a Degree of Forestry, University of Putra Malaysia, He had more than 5 years of working experience in the oil palm operation and experience in HCV and HCS assessment auditing since 2015.and had more than 5 years working in oil plam plantation sector.
	Audit team Leader:	

Successfully completed an RSPO endorsed P&C lead auditor course	Audit team Leader: ASI1AU6HF7	Completed RSPO P&C lead auditor course in 2017 and refresher course in 2024
	Audit Team Member 1: ASI1P4D2WW	Completed RSPO P&C lead auditor course in 2020 and refresher course in 2024
	Audit Team Member 2: ASI1GIVNPH	Completed RSPO P&C lead auditor course in 2020 and refresher course in 2024
	Audit Team Member 3: ASI17IDGG4	Completed RSPO P&C lead auditor course in 2017 and refresher course in 2024
Successfully completed the 5-day lead auditor course for ISO 9001 or ISO 14001 or ISO 45001.	Audit team Leader: ASI1AU6HF7	Successfully attended Lead Auditor Course for ISO 14001 and OHSAS 18001 in 2016 and ISO 9001 in 2018
	Audit Team Member 1: ASI1P4D2WW	Successfully attended Lead Auditor Course for ISO 14001 and OHSAS 18001 and ISO 9001 in 2015
	Audit Team Member 2: ASI1GIVNPH	Successfully completed the 5-day lead auditor course for ISO 9001 in 2024
	Audit Team Member 3: ASI17IDGG4	Successfully attended Lead Auditor Course for ISO 14001 and OHSAS 18001 in 2016 and ISO 9001 in 2018
Demonstrable understanding of the latest version of RSPO Certification Systems	Audit team Leader: ASI1AU6HF7	Can demonstrate of the latest version of RSPO Certification Systems
	Audit Team Member 1: ASI1P4D2WW	Can demonstrate of the latest version of RSPO Certification Systems
	Audit Team Member 2: ASI1GIVNPH	Can demonstrate of the latest version of RSPO Certification Systems
	Audit Team Member 3: ASI17IDGG4	Can demonstrate of the latest version of RSPO Certification Systems
For auditors verifying compliance with NPP procedures, auditors shall additionally be trained in the assessment of compliance with FPIC, HCV and HCS requirements in the context of RSPO NPP procedure	Audit team Leader:	Not audited this.
	Audit Team Member 1:	Not audited this.
	Audit Team Member 2:	Not audited this.
A supervised (by a qualified auditor/lead auditor) period of training in practical audit against the RSPO P&C, with a minimum of 10 days of audit experience in at least two (2) audits.	Audit team Leader: ASI1AU6HF7	Had completed and pass evaluation of RSPO lead auditor since 2017.
	Audit Team Member 1: ASI1P4D2WW	Had completed and pass evaluation of RSPO lead auditor since 2019.
	Audit Team Member 2: ASI1GIVNPH	Had completed and pass evaluation of RSPO lead auditor since 2020.
	Audit Team Member 3: ASI17IDGG4	Had completed and pass evaluation of RSPO lead auditor since 2017.
Knowledgeable and experience of the local/regional laws	Audit team Leader:	Knowledgeable and experience of the local/regional laws

	ASI1AU6HF7	
	Audit Team Member 1: ASI1P4D2WW	Knowledgeable and experience of the local/regional laws
	Audit Team Member 2: ASI1GIVNPH	Knowledgeable and experience of the local/regional laws
	Audit Team Member 3: ASI17IDGG4	Knowledgeable and experience of the local/regional laws
Knowledgeable in Best Agricultural Practices, and Integrated Pest Management, pesticide and fertiliser use;	Audit team Leader: ASI1AU6HF7	He had more than 5 years of working experience in the oil palm operation.
	Audit Team Member 1: ASI1P4D2WW	He had more than 5 years of working experience in the oil palm operation.
	Audit Team Member 3: ASI1GIVNPH	He had more than 5 years of working experience in the oil palm operation.
	Audit Team Member 4: ASI17IDGG4	He had more than 5 years of working experience in the oil palm operation.
Experience in health and safety auditing on the farm/plantation and in the palm oil mill, for example against the ISO 45001 Occupational Health and Safety Management standard;	Audit team Leader: ASI1AU6HF7	He had more than 5 years of working experience in the oil palm operation.
	Audit Team Member 1: ASI1P4D2WW	He had more than 5 years of working experience in the oil palm operation.
	Audit Team Member 2: ASI1GIVNPH	He had more than 5 years of working experience in the oil palm operation.
	Audit Team Member 3: ASI17IDGG4	He had more than 5 years of working experience in the oil palm operation.
Experience in handling workers' welfare or social auditing experience, such as experience with the SA8000 or other international sustainability scheme that has the social auditing requirements. The auditor auditing the social requirements shall have successfully attended the internationally recognised social auditing standard training, such as the SA8000, Social Systems (SMETA) Auditor Training or social training recognised by RSPO;	Audit team Leader: ASI1AU6HF7	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.
	Audit Team Member 2: ASI1GIVNPH	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.
	Audit Team Member 3: ASI17IDGG4	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.
Experience in handling of land rights, gender and indigenous peoples' issues;	Audit team Leader: ASI1AU6HF7	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.

	Audit Team Member 2: ASI1GIVNPH	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.
	Audit Team Member 3: ASI17IDGG4	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 5 years of working experience in the oil palm operation and auditing social.
Experience in environmental and ecological auditing or assessments, such as experience with High Conservation Value (HCV)/High Carbon Stock (HCS) assessments, organic agriculture or the ISO 14001 Environmental Management Systems standard;	Audit team Leader: ASI1AU6HF7	Holds a Diploma in Sc of Fisheries & B. Sc. of Agriculture from UPM. He had 7 years of working experience in the oil palm operation.
	Audit Team Member 1: ASI1P4D2WW	Hold B. Sc (Hons) Chemical_Gas Engineering from Universiti Teknologi Malaysia. He has been in the Plantations Industry with various companies having served in Palm Oil Mill more than 5 years. He was qualified in the auditing line with experienced in Sustainability (MSPO), QMS, EMS, OHSMS and RSPO/MSPO Supply Chain audit
	Audit Team Member 3: ASI1GIVNPH	Holds a B. Plantation Management from University Teknologi Malaysia (UiTM).
	Audit Team Member 4: ASI17IDGG4	Holds a Degree of Forestry, University of Putra Malaysia, He had more than 5 years of working experience in the oil palm operation and experience in HCV and HCS assessment auditing since 2015.and had more than 5 years working in oil plam plantation sector.
Fluent in one of the main national languages	Audit team Leader: ASI1AU6HF7	Fluent in Malays and English
	Audit Team Member 1: ASI1P4D2WW	Fluent in Malays and English
	Audit Team Member 2: ASI1GIVNPH	Fluent in Malays and English
	Audit Team Member 3: ASI17IDGG4	Fluent in Malays and English
Knowledgeable in supply chain requirements of the palm oil mill. The auditor performing this task shall have successfully completed the RSPO endorsed SCC lead auditor training course. Note: this does not apply for ISH or Group Certification.	Audit team Leader: ASI1AU6HF7	Had completed RSPO Supply Chain auditor training course in 2018 and experienced auditing supply chain since 2018..
	Audit Team Member 2: ASI1GIVNPH	Fluent in Malays and English

	Audit Team Member 3: ASI17IDGG4	Fluent in Malays and English

5. Audit Findings & Results

Criterion / Indicator		Audit Findings	Audit Findings (Public Summary)	Results
Principle 1: Behave Ethically and Transparently				
Criterion 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)	Management documents that are specified in the RSPO P&C are made publicly available and shall include (but are not necessarily limited to): • Land titles/user rights (Criterion 2.2); • Occupational health and safety plans (Criterion 4.7); • Plans and impact assessments relating to environmental and social impacts (Criteria 5.1, 6.1, 7.1 and 7.8); • HCV documentation (Criteria 5.2 and 7.3); • Pollution prevention and reduction plans (Criterion 5.6); • Details of complaints and grievances (Criterion 6.3); • Negotiation procedures (Criterion 6.4); • Continual improvement plans (Criterion 8.1);		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 https://bousteadplantations.com.my/	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	• Public summary of certification assessment report; Human Rights Policy (Criterion 6.13).			
1.1.2	Information is provided in appropriate languages and made accessible to relevant stakeholders.		The Segamaha CU has identified personnel responsible for complaints. Records of communication (classified as internal and external) were identified and maintained in different files, depending on the stakeholders. The latest communications sighted in these records were the "Borang Aduan" requesting repairs of the employee's houses. Information is available both in Bahasa Malaysia and English and accessible to the relevant stakeholders through correspondence and request as sighted in the "Communication Record Book" and "Communication" as well as correspondence sighted at Sungai Segamaha Estate, G&G Estate and Segamaha Palm Oil Mill (POM) by the Auditor	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
1.1.3 (C)	Records of requests for information and responses shall be maintained.		In Segamaha CU, the management documents relating to environment, social and legal issues, are made available to the public except for those prevented by commercial confidentially or where disclosure of information would result in negative environmental or social outcomes. The Segamaha CU has identified personnel responsible for complaints. Records of communication (classified as internal and external) were identified and maintained in different files, depending on the stakeholders. Among the records reviewed were correspondences with the authorities, local communities and employees. The latest communications sighted in these records were the "Borang Aduan" requesting repairs of the employee's houses. Records of requests for information and their responses are mainly kept in 'Communication' file at all Estates and the Mill. The summary of requests and their response is sighted in the 'Communication Record Book'.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Communication procedures sighted at Segamaha CU were as follows: 1.External Communication Procedure 2.Borang Komunikasi Luaran 3.Rekod Komunikasi	
1.1.4 (C)	Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.		Segamaha CU has established procedures, flowcharts and forms that describe and facilitated the mechanism to be taken for consultation and communication with the stakeholders (external or internal) as follows: a. External Communication Procedure b. Prosedur Komunikasi Luaran dan Dalaman c. Borang Komunikasi Luaran dan Dalaman d. Borang Gangguan Seksual e. Rekod Komunikasi f. Stakeholder Engagement/Negotiation g. Consultation Procedure for Internal and External Stakeholder h. Carta Aliran Membuat Aduan Kepada Pihak Pengurusan (Untuk Pekerja) i. Carta Aliran Membuat Aduan/Pendapat (Pekerja, Awam, Komuniti dan lain lain) j. Carta Airan Aduan ke Pihak Atasan k. Carta Aliran Aduan (Grievance Procedure) l. Carta Aliran Pengendalian Isu sosial These procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders (workforce and external) through Internal and External Stakeholders' meeting	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
1.1.5	There is a current list of contact and details of stakeholders and their nominated representatives.		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 2025 as verified at Segamaha POM, Sg. Segamaha Estate, and G&G Estate. Stakeholder List of Segamaha CU continued to be maintained and updated with stakeholders' information (name of parties, address, contact number, nominated representatives) which included the contractors, vendors/suppliers, foreign recruitment agencies,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			embassy, government agencies, schools as well as own and contractors' employees and others	
Criterion 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.		Segamaha CU subscribe to the 'Code of Ethics and Conduct Policy" established by Boustead Plantation Berhad. It contains, among others, the following aspects of business conduct: • Avoidance of harassment and violence • Avoidance of conflicts of interests • Guarding against bribery and corruption • Protection of information/records. • Anti-money laundering and anti-terrorism financing • Compliance to laws, regulations and legislations of the Government, regulatory bodies, public exchanges etc • Treat customers, suppliers, contractors, competitors, business partners and employees with fairness and integrity, • Ethical conduct in business including recruitment and contracts The policy is implemented in all business operations evidenced from interviews with workers, suppliers/vendors', community representatives and other stakeholders' during the audit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
1.2.2	A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.		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 BPB's vendors which includes expectation to uphold human rights. The Vendor COEC applies to all its suppliers, consultants, agents, contractor's/service providers who have direct dealings with the Group. The COEC applies to all its suppliers, consultants, agents, contractor's/service providers who have direct dealings with Segamaha CU. All suppliers/ vendors are required to avoid all forms of exploitation, including but not limited to modern day slavery and human trafficking. This was evidenced through document review and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			interviews with suppliers/ vendors' representatives and other stakeholders' during the audit. The system in place to monitor compliance and implementation of the Policy and overall business conducts include trainings and internal audits conducted by the BPB Group	

Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.				
Criterion 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.		*<u>All relevant licenses and permits have been reviewed and verified by the respective estates:</u>* *Bukit Segamaha Estate* ▪ MPOB Licence for OP Nursery no: 621855011000 valid until 31/04/2026. ▪ MPOB License no: 509207102000 valid until 30/09/2025. ▪ Trading license, ID license LD/2017/6311, valid until 31/12/2025. ▪ Diesel storage permit, volume 19000 Litter valid until 23/03/2026. ▪ CF for Air receiver SB PMT 13314 valid until 25/11/2025. ▪ Genset license (314.93kw) valid until 26/11/2025. ▪ JTK Permit for salary deductions, valid until 24/11/2026. ▪ JTK Permit for hire foreign workers, valid until 05/02/2026. *Sg. Segamaha Estate* ▪ MPOB license no: 509207102000 valid until 30/09/2025. ▪ Diesel storage permit, 18000 litter, valid until 20/02/2026. ▪ Petrol storage permit, 200 litter per day, valid until 23/05/2025. ▪ CF for Air receiver SB PMT 13692 valid until 13/05/2025. ▪ Genset license (242.25kw) valid until 05/12/2025. ▪ Trading license, ID license LD/2017/6311, valid until 31/12/2025. ▪ JTK Permit for salary deductions, valid until 02/07/2025.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			▪ JTK Permit for hire foreign workers, valid until 30/01/2026. *G&G Estate* ▪ MPOB license no: 509207102000 valid until 30/09/2025. ▪ Diesel storage permit, 26000 litter, valid until 23/08/2028. ▪ Petrol storage permit, 200 litter per day, valid until 16/01/2026. ▪ CF for Air receiver SB PMT 80108 valid until 23/01/2026. ▪ Genset license (251.75kw) valid until 08/12/2025. ▪ Trading license, ID license LD/2016/3679, valid until 31/12/2025. ▪ JTK Permit for salary deductions, valid until 07/12/2025. ▪ JTK Permit for hire foreign workers, valid until 28/08/2025. *LTT Sabah Estate* ▪ MPOB Licence for OP Nursery no: 621932011000 valid until 31/05/2025. ▪ MPOB License no: 509363802000 valid until 30/11/2025. ▪ Weighbridge calibration by Metrology Corporation Malaysia Sdn. Bhd., inspection on 05/11/2024. ▪ Diesel storage permit, 15000 litter, valid until 10/12/2026. ▪ Petrol storage permit, 200 litter per day, valid until 16/10/2025. ▪ CF for Air receiver SB PMT 13175 valid until 17/05/2026. ▪ Genset license (382.50kw) valid until 30/12/2025. ▪ Trading license, ID license KBTG/2016/914, valid until 31/12/2025. ▪ JTK Permit for salary deductions, valid until 20/10/2026. ▪ JTK Permit for hire foreign workers, valid until 06/11/2025. *Segamaha POM* • MPOB License: license no: 508114104000 expiring on 31/03/2026. For activities: seller and transport of FFB, PK, CPO, SPO, buyer and transport of FFB, PK, CPO and storage of PK, CPO, SPO. • Company registration: 346457-W • Energy commission license, license no: ECOS/E/LEP1/e4d709c3 capacity 3560kW for 5-unit generator and valid until 27/03/2025.	

			• Weighbridge Calibration from Metrology Corporation Malaysia Sdn. Bhd., weighbridge no. siri #B2144567, calibration dated 06/03/2025. • Fire Certificate, Fire Services Act 1988 (Sub 3(1)), Fire Services (Fire Certificate) Regulations 2001, No. #JBPM: SB/7/73/2025, valid until 27/03/2026. • Energy Commission and Domestic Trade Ministry for diesel storage, No rujukan #KPNHEP.LDT.600.4/4(06/2021) P – valid until 21/02/2027 with approval diesel 18,000L. • Permit Sekatan Kerja Lebih Masa, Seksyen 104 (7), Ordinan Buruh (Sabah Bab 67), max OT per months 120 hours, Siri No. #600-1/2/13/84 (08/KBN/2020-0219) and valid until 17/01/2025. However, Renewal in progress and attended interview date 27/3/2025 at Pejabat Tenaga Kerja Kota Kinabatangan and waiting approval. • Lesen Untuk Menggaji Pekerja Bukan Pemastautin, Seksyen 118, Ordinan Buruh (Sabah Bab 67), License No #JTK.H.KBN.600-4/1/1/10401/0295, valid until 19/08/2025.	
2.1.2	A documented system for ensuring legal compliance is in place. This system has a means to track changes to the law and also includes listing and evidence of legal due diligence of all contracted third parties, recruitment agencies, service providers and labour contractors.		The CU has documented the Legal & Other Requirements Register (LORR), covering all necessary regulatory requirements, which were made available during the assessment. The CU actively tracks any changes to applicable laws, with the Sustainability and Safety Department (SSD) designated person responsible for monitoring legal updates and communicating these changes to all sites. Various sources are referred to for obtaining information about updates to legal requirements. These include consultations with industrial associations (e.g., MPOA, EMPA, SECA), attend seminars and conferences, purchasing law books, and regularly checking government agency websites. The latest review, conducted on 07/03/2025, addressed significant updates such as the Minimum Wages Order 2024 and Control of Smoking Products for Public Health Act 2024. This proactive approach ensures that the CU remains compliant with current legal standards, thereby encouraging a safe and legally compliant working environment.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

<table>
<tr>
<td>2.1.3</td>
<td>Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.</td>
<td></td>
<td>The estates have installed boundary markers as sighted during the visit at the estates. This confirmed that they have maintained boundary markers by installing the red/white pole and signage. There are trenches being constructed between the external properties and road separation for the boundary within the sisters' estates.
<table>
<tr><th>Estate</th><th>Boundary neighbours</th></tr>
<tr><td>Bkt Segamaha</td><td>Kwantas Corporation</td></tr>
<tr><td>Bkt Segamaha</td><td>Pasir Citra Sdn Bhd</td></tr>
<tr><td>Bkt Segamaha</td><td>Sg Segamaha Estate</td></tr>
<tr><td>Sg Segamaha</td><td>Ladaco Estate</td></tr>
<tr><td>Sg Segamaha</td><td>Pintasan Estate</td></tr>
<tr><td>Sg Segamaha</td><td>Tan Chok Peng Estate</td></tr>
<tr><td>LTT Sabah</td><td>Kolopis Estate - Kretam</td></tr>
<tr><td>LTT Sabah</td><td>Mewah Kemayan Estate</td></tr>
<tr><td>LTT Sabah</td><td>Tung Hup Estate</td></tr>
<tr><td>G&G estate</td><td>Tan Chok Peng Estate</td></tr>
<tr><td>G&G estate</td><td>Pasir Citra Estate</td></tr>
<tr><td>G&G estate</td><td>Kebun Jaya Estate</td></tr>
</table>
Mill had been clearly demarcated with complete installation of green fencing covered all area under the mill management inside Sungai Segamaha Estate land tittle.</td>
<td>☒ Conform
☐ Major Nonconformity
☐ Minor Nonconformity
☐ Opportunity for Improvement
☐ Not Applicable (justification required)</td>
</tr>
<tr>
<td colspan="5">Criterion 2.2:
All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.</td>
</tr>
<tr>
<td>2.2.1</td>
<td>A list of contracted parties is maintained.</td>
<td></td>
<td>The list of contracted parties is available in the stakeholder lists of all units within Segamaha CU and duly updated when necessary. Only 4 contractors have been listed in the stakeholder list. They include suppliers, FFB transporters, replanting contractors, etc</td>
<td>☒ Conform
☐ Major Nonconformity
☐ Minor Nonconformity</td>
</tr>
</table>

				☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		Contract agreement with third parties contains clauses on meeting applicable requirements. However, It was found that Sungai Segamaha, Bukit Segamaha and Ladang Tabung Tentera Estate has appointed Syarikat Sri Tani as FFB Transporter to the Mill. there is insufficient evidence that Sungai Segamaha, Bukit Segamaha and Ladang Tabung Tentera Estate has performed legal due diligence to Syarikat Seri Tani prior renewal of contract agreements for year 2025. Thus, Minor NCR MZK 02 2025 has been raised	☐ Conform ☐ Major Nonconformity ☒ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		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. Based on records available, interviews conducted, and observations made during the audit, there was no evidence of any young persons employed within Segamaha CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 2.3:

All FFB supplies from outside the unit of certification are from legal sources.

2.3.1 (C)	2.3.1 (C) For all directly sourced FFB, the mill requires: • Information on geo-location of FFB origins • Proof of the ownership status or the right/claim to the land by the grower/ smallholder • Where applicable, valid planting/ operating/ trading license, or is part of a cooperative which allows the buying and selling of FFB		Segamaha POM has kept the following information for the 8 company directly source of FFB from external FFB supplier: • 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 • Valid MPOB license	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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. PROCEDURAL NOTE: For Implementation Procedure for 2.3.2 refer to Annex 4.		Currently in Segamaha POM there is no practice of indirectly source of FFB. All FFB are received direct from the suppliers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 3: Optimise productivity, efficiency, positive impacts and resilience				
Criterion 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) shall be documented and includes, where applicable, a jointly ☐oped business case for Scheme Smallholders.		The CU has established and implemented its commitment towards long term sustainability and improvements through a “4 YEARS PLANNING HORIZON”. The 4 Years Planning Horizon shows a business plan for the year 2026 to 2029 where the throughput FFB, Area statement & Yield, Cost and Capital Expenditure is projected. The business plan shows the commitments of estates towards better management of resources to increase productivity while	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			reducing the cost of expenditure. The CU has a yearly budget prepared by the management and approved by top management that indicates the business plan on an annual basis. This annual budget specifies the details of the expenditure through better and more sustainable management.	☐ Not Applicable (justification required)
3.1.2	An annual replanting programme projected for a minimum of five years, is available.		The CU had a Long-Range Replanting Program up to FY2034. The program was reviewed annually. The replanting tentative program until FY2029	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.1.3	The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken and has agenda with the following minimum items: Results of internal audits Customer feedback Process performance and product conformity Status of preventive and corrective actions Follow-up actions from management reviews Changes that could affect the management system Recommendations for improvement		The Management Review Meeting was held in combination with a operating units for the entire CU and complexes chaired by the Head of Sabah Region. The latest management review was carried out on 21/02/2025. The agenda discussed among others includes the following. • Minutes / Actions of previous meeting • RSPO/MSPO Certification status • Result of internal audit • Customer feedback • Process performance and product conformity • Preventive and correction action status • Changes affecting policy • Recommendations for improvement • Complain and grievance • Resources needed • Any other business	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 3.2: The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.				
3.2.1 (C)	The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impacts and opportunities of the unit of certification. Action plans include continual improvement for the following: i. Optimising the yield of the supply base. ii. Reduction in use of pesticides (Criterion 7.2) iii. Environmental impacts (Criteria 3.4, 7.6 and 7.7) iv. Waste reduction (Criterion 7.3) v. Pollution and greenhouse gas (GHG) emissions (Criterion 7.10) vi. Impacts on communities, workers and smallholders (Principle 6) vii. Integrated management of HCV-HCS, peatland and other conservation areas (Criteria 7.7 and 7.12)		The action plan for continuous improvement was implemented, based on consideration of the main social impacts and environmental of the unit of certification. The CU is currently focusing on housing repair and housing upgrade as per compliance with National Laws. This plan to ensure the buildings can be kept in a good state and safe to be occupied and used from time to time. Seen the Budget for housing repairs/upgraded, drainage system, sanitation, garden upkeep and CAPEX & OPEX from all operating units. Sighted some of the budgets are: 1. Construction new fertiliser store. 2. Construction 2 blocks workers quarters 3. Installation of water supply – main water piping. 4.Construction 2 blocks workers quarters. 5.Desludging for Anaerobic Pond No 1 c/w New Desilting Pond 6.Replacement of 1 unit FFB Inspector office c/w toilet 7. Construction main collection drain for labour quarters 8. Construction 3 blocks workers quarters 9. Construction of Estate Surau 10. Construction One Unit Dispensary Clinic c/w External Water Supply	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		The organization had updated RSPO metrics template and input data for January-December 2024 & March 2024 – February 2025 been verified and reliable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
Criterion 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.		The CU has developed and documented several manuals for its use. Among them were: ▪ Standard Operating Procedure (SOP) dated 02/05/2012 that provide guidelines to staff members in respect of certain major aspects of Estate and Mill operations. It contained 15 chapters. ▪ Oil Palm Circulars (OPC) – that provides guidelines Oil Palm from land clearing & planting to despatch of FFB. It contains 15 chapters (Latest update was in December 2023). ▪ Safe Work Procedure for 52 operations ▪ OSHA Manual, Occupational Safety and Health Guidelines, dated 01/10/2010. ▪ Procedure for the training entitled Sustainability Guidelines: Training (BEA SUS/TRN dated 22/12/2014)	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.3.2	A mechanism to check consistent implementation of procedures is in place.		Head of Business Unit, Planting Advisory Department, and Sustainability & Safety Department (SSD) inspect and report to ensure compliance against company policy and procedure with regards to operation, finance as well as safety, health and welfare requirements. Operating units visited maintain all records of monitoring and are available for review. Checklists were available and being used by the estates for operations, health and safety monitoring, workers' welfare and environmental issues	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.3.3	Records of monitoring and any actions taken are maintained and available.		The implementation of SOP is monitored daily by the field staff and Assistant Managers with an overall overview by the Managers. The monitoring is done via supervision and records maintenance. The estates among others maintained the following records. • work program / Field cost books • bin cards, Harvesting Intervals, • Monthly Estate Report and Account,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			• Monthly Operations, monthly rainfall, • pest and diseases monthly return, • monthly agrochemical consumption • harvesting details i.e., daily inspection report - yield improvement program, • summary of machinery running hours • harvesting records detailing the number of bunches harvested • quantity of loose fruit collected by each harvester. • Monthly FFB production, etc. Activities carried out by contractors are being monitored via the following among others. • The evidence of competency for specialized work/job • The estate supervisors and engineers will be onsite to monitor the work. • The estates monitor to ensure that no contractors bring along their family members to work in the field. • The estates ensure that the contractors are providing PPE, suitable working equipment and machinery.	☐ Not Applicable (justification required)
Criterion 3.4: A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.				
3.4.1 (C)	In new plantings or operations including mills, an independent SEIA, undertaken through a participatory methodology involving the affected stakeholders and including the impacts of any smallholder/outgrower scheme, is documented.		There was no new planting in Segamaha CU. The mill and estates' operation continue to exhibit consistent impacts towards their social aspects and has undertaken comprehensive evaluation of their social impacts through Social Impact Assessment (SIA). Sighted, an independent Social Impact Assessment was conducted by SK Yap Forestery and Landscape Advisory Services dated 11-15/12/2016 & 22-24/01/2017. Supplementary SIA report was also available dated March 2023, revised date 01/12/2023 by Sustainability and Safety Department of Boustead HQ. However, there were plans and impact assessments relating to environmental impacts based on documents as follows:	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			a) Environmental compliance for replanting activities conducted by Ekohandal Sdn Bhd on quarterly basis, sighted latest on 13/03/2025 (Bukit Segamaha Estate), 03/05/2025 (G&G Estate) and 05/03/2025 (LTT Estate). b) EIE & EAI was updated on date 16/02/2024	
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.		Segamaha Certification Unit has maintained its documented Social Impact Assessment (SIA) Report revising date March 2023. The assessment was carried out from 06-11/02/2023 throughout Segamaha Certification Unit (Segamaha CU) which include (1) Palm Oil Mill and three (4) Oil Palm Estates namely Sg Segamaha, Bukit Segamaha, G&G Estate, and Ladang Tabung Tentera as the supply bases of the Segamaha Palm Oil Mill. The SIA was done by the Sustainability and Safety Department. Both internal and external stakeholders were consulted during the assessment. The methodology of the assessments included workers' interview according to their job description such as harvesters, sprayers, worker's representatives, gender committee, contractors, suppliers, local community, neighbouring estate/smallholders, government agencies and school. Included in the SIA Report among others are socio economic data, social profile, as well as their list of stakeholders. Background information of Segamaha CU operations, company's policies, grievance procedures (internal and external), facilities and amenities offered by the estates was included in the assessment. The report includes both positive and negative impact and its recommendation for estates to come out with proper management plan. Annual stakeholder meeting was carried out to identified and updated the latest input or discus on issues (pending or completed) from last meeting arise by stakeholders. The environmental aspect and impact analysis (EAI) for all the estate operations are documented and revised annually recent being Jan 2024 for FY 2024/2025. In the comprehensive report,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			the study of aspect and impact. The aspect and impact covered the following activities/operations among others. The register covers all estates activities/operation. Among the significant environmental aspects related to the estate operation including the activities from; harvesting, pest and disease, upkeep programme FFB Transportation to the mill. . Environmental aspect i.e. • Release to air • Land contamination (spillage) • Fuel Consumption	
3.4.3 (C)	The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.		The social management and monitoring plan was implemented, reviewed and updated regularly in a participatory way. Specific issues related to revising of SIA Management Plan such as discussion about main activities such as replanting, transporting, safety and health, land conflict, access right, facilities and amenities provided was highlighted in the revising social management plan. Sighted at all estates, the SIA Management Plan was updated accordingly for year 2025 which include issues from various meeting minutes such as gender and workers representatives, safety and health, internal and external stakeholder meetings as well as Complaint & Request from internal and external stakeholders and muster briefing which may requires action to be taken. Included in the SIA Management Plan was the person in-charge, timeframe, the current status of previous issues either it was adequately addressed and follow-up action if required. Estate had established and maintained Environmental Management Plan which latest review dated 14&17/1/2025. Among sample of monitoring plan is implemented and monitored are: 1. Oil Trap recording of cleaning. 2.Enviromental compliance Report continuously conducted. 3.Planting Leguminous Cover Crop (LCC). 4.Chemical usage monitoring record	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Mill had established Environmental Management Plan to address the significant impact. Site visit at effluent plant, workshop area, chemical storage area and lubricant store found that all significant impact had been well controlled. Records of calibration final discharge flowmeter conducted in a timely manner, Record of Performance Monitoring Effluent Treatments conducted monthly by lab personnel. Evidence records for January 2025 and February 2025 been updated accordingly.	
Criterion 3.5: A system for managing human resources is in place.				
3.5.1	Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives.		BPB has developed Human Resources & Administration Workforce Management Unit Procedure: ▪ Recruitment and Employment of Local Worker – WMU/01/RELW-00 dated 20/02/2023 ▪ Quota Application (Peninsular Region) – WMU/02/QA-00 dated 20/02/2023 ▪ Job Order (Peninsular Region) – WMU/03/JO-00 ▪ Work Permit Renewal (Peninsular Region) – WMU/05/WPR-00 ▪ Check-Out Memo (Peninsular Region) – WMU/06/COM-00 ▪ Workforce management unit SOP- foreign worker recruitment (Sabah & Sarawak Region) – WMU/01/FWR-00, date 01/01/2022. The recruitment process was clearly stated in the procedure where the recruitment was based on age, medical fitness and etc. There is not any discrimination based on religion, gender, nationality etc. during their recruitment. The recruitment process is based on skills, capabilities, medical fitness necessary and etc. Meanwhile, promotion process is available for the local & foreign workers in the	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Limits of Authorities (LOA) dated 03/04/2023, under para 8 Employee Matters below point 8.8 Promotion. BPB have implemented Group Sustainability Policy Statement signed by Chief Executive Officer on 25 Sept 2024, where the management is committed to contributing to a better society includes respecting, upholding & no-exploitation of fundamental human rights, providing safe and healthy workplaces and protecting workers' welfare and engaging and empowering communities.	
3.5.2	Employment procedures are implemented and records are maintained.		Based on the review of workers' personal files and interviews conducted, evidence was available that employment records were maintained, and employment procedures implemented. These documents included application form, interview records, medical test results, copies of identification document (passport, IC), employment contracts and letters of offer. For local workers, application form, employment interview assessment form, medical check-up report and employment contract was sighted for new recruited employees. The latest recruitment of workers in Segamaha POM was on 07/02/2024 for general worker (oil room attendant). A copied of identification card was kept as record. Interviewed with the clerk confirmed that if there is any job vacancy available, they will publish a job vacancy advertisement at the places nearby the villages. For foreign workers managed by Human Resources & Administration Workforce Management Unit. BPB mechanism on responsible migrant workers recruitment that includes monitoring and due diligence of the recruitment agency	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.6.1 (C)	All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and		hazard identification, risk assessment and risk control (HIRARC) procedure has been established. HIRARC Register had been established, documented and implemented at all Operating Units (OU) as means to identify	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	implemented.		hazards, analyse and assess its associated risk and then apply the suitable control measures and reviewed at a minimum once a year if accidents occur or changes in operations. Collectively all estates guided by the Sustainability Team, jointly assessed and documented risks for 40 work activities in the estate operations from land preparation, planting FFB all the way to transporting FFB to mill. It also included supporting activities like workshop, electrical works, office works, carpenter, etc. The HIRARC Register just developed was then discussed and reviewed during each estate OSH Committee meeting for relevancy and/or to update the register following occurrence of any accident.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.6.2 (C)	The effectiveness of the H&S plan to address health and safety risks to people is monitored		Occupational health and safety (OHS) 2025 management plan for CU had been established. The OHS management plan, sighted addressed issues related to hazards and risks, legal register and its requirements for compliance, OSH awareness and training program, accident and emergency procedures, audiometric test, use of PPE, OSH Committee meetings, etc. Generally, the OSH plans FY 2025 were acceptable. Safety executive carried out safety requirements checking via Internal Audit. Other than that, the workplace inspection was carried out on a monthly basis to ensure all H&S plan was done effectively	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 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. Training for workers must cover, at minimum, the following: - the health and environmental risks of pesticide exposure; - recognition of acute and long-term exposure symptoms including the most vulnerable groups (e.g. young workers, pregnant women); - International and national instruments or regulations that protect workers' health; - Productivity and best management practice; - relevant SOPs.		The operating units visited have conducted a comprehensive training needs analysis for all employees, management, and contractors. This analysis was conducted based on individual job designations, aligning the identified training with the specific requirements of each role to ensure relevance and effectiveness. The training needs were categorized for management, employees, and contractors, and have been systematically programmed for delivery throughout FY 2024 and 2025. The training programs identified are designed to cover key areas, including safety and health protocols, environmental management, and social responsibility, reflecting the company's commitment to regulatory compliance and continuous improvement. Especially, the inclusion of gender-specific training demonstrates the operating unit's proactive approach to promoting diversity, inclusivity, and gender sensitivity in the workplace. These sessions were observed to actively involve both staff and workers, adopting a more inclusive and knowledgeable workforce. Specialized training courses for contractors, encompassing critical areas such as human rights implementation, Occupational Health and Safety (OHS), workplace discipline, and waste management, have been systematically integrated into the training schedule. These courses are essential not only to ensure compliance with legal and regulatory frameworks but also to promote a culture of safety, respect for human rights, and environmental responsibility among contractors and their workers. It is important to note that there are no scheme smallholders or out growers within the CU, which simplifies the training focus but also underscores the responsibility of ensuring that all internal stakeholders and contractors are well-equipped with the necessary skills and knowledge.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.7.2	Records of training are maintained, where appropriate on an individual basis.		Records of training are being maintained and among the samples that have been verified are: Bukit Segamaha Estate • First aid training – 12/04/2025 • Complaint and grievance mechanism and procedure briefing – 10/04/2025 • Environmental and biodiversity management training – 10/04/2025	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			• Safety work procedure (SWP) for harvesting operation – 09/04/2025 • SWP for manuring operation – 09/04/2025 • Human right, contract agreement and payslips briefing – 16/01/2025 • Breast cancer awareness talk – 22/10/2024 • Supply chain and traceability procedure briefing – 17/10/2024 • SWP for OP nursery operation – 03/10/2024 • SWP for machineries driver operation – 09/10/2024 • ERP, fire drill, firefighting training – 15/07/2024 • Scheduled wastes management training – 20/04/2024 • Buffer/riparian zone management training – 20/04/2024 • Hearing conservation training – 26/02/2024 • Company policies briefing – 13/02/2025 Sg. Segamaha Estate • SWP for tractor and MTG driver training – 08/04/2025 • SWP for manuring operation – 26/03/2025 • Hearing conservation program – 10/03/2025 • SWP for harvesting operation – 10/02/2025 • Chemical handling training – 04/02/2025 • Scheduled waste and wastes management training – 28/01/2025 • ERP training – 27/01/2025 • Environmental and biodiversity management training – 20/01/2025 • HCV management training – 10/04/2025 • Riparian zone management training – 22/03/2025 • RTE briefing – 18/03/2025 • Complaint and grievance mechanism and procedure briefing – 12/02/2025 • Company policies briefing – 12/02/2025 • First aid training – 08/04/2025 • Sabah Labour Ordinance 2025 briefing – 12/02/2025 G&G Estate • Auxiliary Police and security management training –	☐ Not Applicable (justification required)

			19/03/2025 • SWP for harvesting operation – 16/03/2025 • Chemical handling training – 08/04/2024 • First aid training – 19/02/2025 • IPM training – 20/02/2025 • Waste management training – 14/02/2025 • SWP for machineries driver – 15/01/2025 • ERP training – 09/01/2025 • Supply chain & traceability procedure training – 04/01/2024 • Code of ethics & conduct briefing – 06/01/2024 • Hearing conservation training – 26/02/2024 • HCV & biodiversity management training – 10/08/2024 • Complaint and grievance mechanism and procedure briefing – 04/01/2025 • Company policies briefing – 26/03/2025 • Sexual harassment reporting mechanism briefing – 19/04/2024 LTT Sabah Estate • Life jacket & lifebuoy training – 12/04/2025 • SWP for manuring/spraying operation – 12/04/2025 • SWP for machineries driver – 10/04/2025 • IPM training – 02/04/2024 • Hearing conservation training – 20/03/2024 • Fire prevention plan training – 14/03/2024 • Scheduled wastes management training – 11/03/2024 • Chemical handling training – 09/03/2024 • Wastes management training – 20/09/2024 • SWP for harvesting operation – 07/08/2024 • First aid training – 28/07/2024 • ERP training – 14/05/2024 • Fire drill training – 18/12/2024 • Complaint and grievance mechanism briefing – 06/03/2025 • Sustainability policy briefing – 09/01/2025 • Sexual harassment briefing – 11/03/2025 • Buffer zone training – 12/04/2025 • RTE, HCV training – 10/04/2025	

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.		Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Annual training programmed was established for year 2024 & 2025. Among training conducted as per below: • Training SCCS & Traceability Procedure and Policy date 01/04/2025. • SCCS SOP training for critical point areas (for: FFB supplier & contractor transporter) stakeholder meeting on date 27/02/2025 and internal training on date 13/01/2025.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.8: Supply Chain Requirements for Mills				
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		Not applicable since the POM used MB supply chain model.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

	applicable.			
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.		Segamaha POM has continued to maintain Mass Balance model. Segamaha POM obtained certified FFB from owned estate and 8 Noncertified FFB from outsider.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		As in Table 3.6 in the body text.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.4	The mill shall also meet all registration and reporting. Requirements for the appropriate supply chain through the RSPO IT platform		MU ID:MU25-016311 Trading AC ID: TA25-016976	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.5	Documented Procedures The mill shall have written procedures		The Supply Chain and traceability Procedure, SOP no: SSD/01/SCT-01 effective date 09/09/2022 (revision: 1), the said	☒ Conform ☐ Major Nonconformity

	and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following: a) Complete and up to date procedures covering the implementation of all elements of the supply chain model requirements b) Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records) c) Identification of the role of the person having the 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 mill's procedures for the implementation of this standard. d) The mill shall have documented procedures for receiving and processing certified and non-certified FFB's including ensuring no contamination in the IP mill.		procedure was sighted and found all elements of the RSPO Supply Chain standard were covered which included: 4.0 procedures / instruction manual 4.1 requirement for supply chain management system -4.1-sustainability policy 4.1.2 – management representative 4.1.3-roles and responsibility 4.1.4 – record keeping 4.1.5 – internal audit 4.1.6 – management review 4.2 resources management 4.2.1 – competency and training 4.3 traceability procedures 4.3.1 – delivery of FFB 4.3.2 – delivery of CPO & PK 4.4 supply chain models 4.4.1 -IP or SG 4.4.2 – MB 4.5 reclassification of mill supply chain 4.6 material accounting system (fixed inventory) 4.7 outsourced activities	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			4.8 claims 4.9 complaint and grievances 4.10 registration of transaction The revised procedure has addressed that for palm products despatch i.e. CPO and PK, need to perform quality test on individual consignment.	
3.8.6	Internal Audit (i) The mill shall have a written procedure to conduct an annual internal audit to determine whether the mill; a) Conforms to the requirements in the RSPO SC requirements for mills and the RSPO Rules on Market Communication and Claims b) Effectively implements and maintains the standard requirements within its organization. (ii) Any con-conformities found as part of the internal audit shall be issued and required 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 mills shall maintain the internal		As describe under para 4.1.5 SOP, Supply Chain and traceability procedure, revision no 1 dated 09/09/2022 which is follow the RSPO Supply Chain Certification Standard Revision 2022 requirements and explicit internal audit procedure, revision no 2, revised date: 24/05/2022. Audit report has also been established. The audit was conducted against the RSPO Supply Chain Certification Standard Revision 2022 requirements. • RSPO internal audit was conducted on 20-24/01/2025 by Mr Muhd Amin (lead auditor), , Wan Muhammad Shafri, Mitah Limpu \, and Vidthiya Supuramanium (auditor). There are zero NC & OFI for SCCS. • Audit Attendance sheet, audit plan, audit notes, was sighted by auditor. • Documented procedure has defined management review will be conducted once a year • Management review meeting dated 21/02/2025 (combine RSPO SC and MSPO traceability and MSPO SCCS) head by Head Of Sustainability & Safety Departement • Customer feedback – data analysis show result from customer survey (i.e. RSPO-CSPO related to meeting the contract volume, timely delivery, dispatch documentation). • Previous meeting – was highlighted • Changes Recommendation for improvement – improve the established	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	audit records and reports.		system Improvement of the effectiveness of the management system and its processes	
3.8.7	Purchasing and Goods In (i) The mill shall verify and document. The tonnage and sources of certified and the tonnage of non-certified FFB's received. (ii) The mill shall inform the CB immediately if there is a projected overproduction of certified volume (iii) The ill shall have a mechanism in place for handling of non-conforming FFB and/or documents.		Sighted sample FFB consignment note for Bukit Segamaha Estate, Sg Segamaha Estate, G&G Estate, and LTT Estate. They also receive noncertified Outsider Crop from Hong Oil Palm Sdn Bhd, Tan Chok Peng, Tobe Property Sdn Bhd, Pasir Citra Sdn Bhd, Magna Jadi Sdn Bhd, Perbadanan Kemajuan Pertanian Selangor, Ladaco Sdn Bhd, Hektar Pujian Sdn Bhd for the month of April 2024 – March 2025. Among the information available on the FFB consignment note are estate name, delivery date, no of FFB bunches, FFB weight, quantity, unique identification number. Monitoring records titled as *"RSPO & MSPO Mass Balancing Records for Oil Mills"* has recorded the tonnage of certified FFB and non certified FFB. *No* over production as the mill apply for extensions volume. Segamaha POM have also established a procedure in place for handling non-conforming oil palm products as per stated in SOP, Supply Chain and traceability procedure, revision no 1 dated 09/09/2022, 4.3.2 – delivery of CPO and PK, appendix M – procedure for off specification products.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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		Documented procedures related to sales and goods out were sighted and found adequate. Based on verification during the audit, Segamaha POM has deliver certified materials to end buyer such as Sandakan Edible oils Sdn Bhd, and KLK Premier Oils Sdn Bhd. Therefore, following are sample of certified CPO & PK sales which comply to standard requirement.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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			
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		Segamaha POM outsource transportation of certified product (CPO & CPK) to end buyer. Sole appointed transporter is Chong Shu Min Trading, Pengangkutan Dagang Tera Sdn Bhd, and Pengangkutan Ya Hen Sdn Bhd and this activity being bound by signed agreement. There is contract document between SPOM and the transporters) stated that the contractor agrees that certification bodies (CBs) have access to the outsourcing contractor or operation if an audit is deemed necessary.also sighted latest vendor code of conduct has been signed	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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.			
3.8.10	The mill shall record the names and contact t details of all contractors used for the physical handling of RSPO certified oil palm products.		List of contact person for both transporters were made available and up to date in the List of Stakeholder	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.11	The mill shall inform its CB in advance		For year 2025 no new contractor has been used for physical	☒ Conform

	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.		handling of RSPO certified volume.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.12	Record Keeping (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. (ii) Retention times for all records and reports shall be a minimum of two (2) years and shall comply with relevant legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock. (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. (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.		• Sighted CPO and PK delivery note, weighbridge ticket, production data, internal audit and management review records were found up to date. • All records related to RSPO SC were maintained minimum for 3 years as per procedure Supply Chain and traceability procedure – 4.1.4 record keeping. Sample CPO & PK dispatch note since Jan 2019 until to date was available and well maintained. • NA since this mill is MB Mill • 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'.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	b) All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO. c) The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock.)			
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.		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).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.		Extraction rates 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.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.15	Processing		Marketing Department personnel updated the RSPO IT platform	☒ Conform

	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.		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.)	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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		Documented procedures related to sales and goods out were sighted and found adequate. The requirement of sales & goods out especially on notation of applicable Supply Chain model & Certificate number being complied by indicating in weighbridge dispatch ticket. The registration of transaction being carried out by Group Plantation Marketing subordinate using the RSPO Member ID of RSPO_PO1000002706	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		Relevant information on product claim (including applicable Supply Chain model and certificate number) being correctly indicated in the relevant outgoing paperwork. SPOM does not use RSPO corporate logo as well as trademark logo.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion / Indicator		Audit Findings	Audit Findings (Public Summary)	Results
Principle 4: Respect Community and Human Rights and Deliver Benefits				
Criterion 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 (HRD), is documented and communicated to all levels of the workforce, operations, supply chain and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.		Boustead Plantations Berhad have a documented policy ''Polisi Hak Asasi Manusia'' dated 20/5/2020 that prohibits retaliation against Human Rights Defenders. Sighted also the BPB Sustainability Policy dated 25/9/24 that include Respect Human Rights in the clause 2.2. Policy titled 'Anti-Harassment Policy Statement' dated 1 March 2022 prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces. The policy has been communicated to all workers during morning muster and training/briefing sessions and to all External Stakeholders through Joint Consultation meetings and Stakeholder Meeting held for 2025 as verified from the Training records and Stakeholders meeting minutes for the two years and the meeting has been conducted throughout Segamaha CU	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		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	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 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.		Segamaha CU has a mutually agreed system open to all affected parties, to resolve disputes in an effective, timely and appropriate manner. System available as Complaint/ Suggestion Flowchart and implemented accordingly. The system used by the Segamaha CU Nak CU in resolving disputes and grievances exists in the procedure called "Grievance Procedure (Workers (Estates and Mill), Public, Aborigines and others", "Flowchart for Grievance/Complaint (workers, Public and others)" and "Flowchart for Grievance/Complaint to higher authority". dated 1st January 2021. Forms were provided for grievance and complaints from stakeholders. The Internal Complaint Book or the forms were also used for employees to lodge complaint pertaining to their houses, and there is evidence that the complaints were resolved in a timely and appropriate manner. Personnel had been appointed at all Estate and Mill for handling grievance/complaints and social issues as evidenced by sighted appointment letters and established Organization chart of Grievance/Complaints Committees for 2025. Anonymity of complainants and Whistleblowers are ensured under BPB's "Whistleblowing Policy", "Whistleblowing Procedure" and the "Code of Ethics and Conduct" which provides an avenue to direct the grievances to Segamaha CU authority and even higher BPB management. Grievance/Complaints can be channelled through toll-free numbers, email, fax, or letters to the Sustainability Unit at HQ The existing dispute and grievance procedure contain provisions that prohibit retaliation against Human Rights Defenders, community spokespersons and whistleblowers where requested. The addendum dispute and grievance procedure were updated	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.2.2	Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.		The Segamaha CU maintained affirms that its dispute system is open to any affected parties. Relevant policy titled 'Polisi Pemberian Maklumat (Whistleblowing)' and procedures were available. In accordance with the procedure, the anonymity of complainants and whistle-blowers will not reveal to third parties. The documented system in dealing with complaints and grievances are briefed during muster briefing and Induction training. At the Estates and Palm Oil Mill, this briefing was also given during Internal and External Stakeholder meetings in 2024 (Refer 1.1.4). To ensure that illiterate parties also understand the procedures, verbal briefings are given are translated into the language the affected parties understand. This was confirmed by foreign workers interviewed by the Auditor at the Estates and Mill.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		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).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			complainants and whistle-blowers will not be revealed to third parties. The grievance procedure at Segamaha CU has been updated with the option for complainant to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator as verified at section 2.2.	
Criterion 4.3: The unit of certification contributes to local sustainable development as agreed by local communities.				
4.3.1 (C)	Contributions to community development that are based on the results of consultation with local communities are demonstrated.		There is evidence that contributions to community development was provided based on consultations.i.e - Humana School Donation - expenditures such as Imam, Bilal Allowance, Al Quran teacher - Donation to SMK Kg Paris - Main Road Repairs for nearby villagers - Donation to 'PEMBANGUNAN BALAI POLIS KINABATANGAN'	☐ Major Nonconformity ☐ Minor Nonconformity ☒ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 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 the actual legal or customary use of the land are available.		The documents related to the right to use the land was made available to the audit team. Records of ownership were maintained at respective estate's office. This plantation area was previously owned by Sabah State Government. <u>Segamaha POM, Bukit Segamaha, & Sg. Segamaha Estate</u> Was established 1989 as Arisan Plantation Sdn Bhd then change to Rimba Nilai Sdn Bhd in March 2004. <u>G&G Estate</u>	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Transfer of sublease from Uniglobal Sdn Bhd to Boustead Rimba Nilai Sdn Bhd established in January 1979	
4.4.2	Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include. a) 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.		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Segamaha CU. The audit team had confirmed that there were no land issues related to previous owners. The audit team has also interviewed relevant stakeholders such as the *Majlis Pengurusan Komuniti Kampung Paris, Majlis Pengurusan Komuniti Kampung Sungai Takala*, From the interviews, it can be concluded that there was no evidence of any land disputes between at Segamaha CU with local communities and neighbouring estates	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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 neighbouring communities where applicable, and relevant authorities).		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Segamaha CU. The audit team had confirmed that there were no land issues related to previous owners. The audit team has also interviewed relevant stakeholders such as the *Majlis Pengurusan Komuniti Kampung Paris, Majlis Pengurusan Komuniti Kampung Sungai Takala*, From the interviews, it can be concluded that there was no evidence of any land disputes between at Segamaha CU with local communities and neighbouring estates	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.4.4	All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements..		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Segamaha CU. The audit team had confirmed that there were no land issues related to previous owners. The audit team has also interviewed relevant stakeholders such as the *Majlis Pengurusan Komuniti Kampung Paris, Majlis Pengurusan Komuniti Kampung Sungai Takala*, From the interviews, it can be concluded that there was no evidence of any land disputes between at Segamaha CU with local communities and neighbouring estates	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
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.		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Segamaha CU. The audit team had confirmed that there were no land issues related to previous owners. The audit team has also interviewed relevant stakeholders such as the *Majlis Pengurusan Komuniti Kampung Paris, Majlis Pengurusan Komuniti Kampung Sungai Takala*, From the interviews, it can be concluded that there was no evidence of any land disputes between at Segamaha CU with local communities and neighbouring estates	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
4.4.6	There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Segamaha CU. The audit team had confirmed that there were no land issues related to previous owners. The audit team has also interviewed relevant stakeholders such as the *Majlis Pengurusan Komuniti Kampung Paris, Majlis Pengurusan Komuniti Kampung Sungai Takala*, From the interviews, it can be concluded that there was no evidence of any land disputes between at Segamaha CU with local communities and neighbouring estates	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
Criterion 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		Based on Social Impact Assessment (SIA) Report for Segamaha CU and land titles, there was no new plantings on local peoples' land. It has been verified that the land is legitimately owned by Segamaha and the audit team had confirmed that there were no land issues related to previous owners The audit team has also interviewed relevant stakeholders such as the *Majlis Pengurusan Komuniti Kampung Paris, Majlis Pengurusan Komuniti Kampung Sungai Takala*, From the interviews, it can be concluded that there was no evidence of any land disputes between at Segamaha CU with local communities and neighbouring estates	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		Based on Social Impact Assessment (SIA) Report for Segamaha CU and land titles, there was no new plantings on local peoples' land. It has been verified that the land is legitimately owned by Segamaha and the audit team had confirmed that there were no land issues related to previous owners The audit team has also interviewed relevant stakeholders such as the Majlis Pengurusan Komuniti Kampung Paris, Majlis Pengurusan Komuniti Kampung Sungai Takala, From the interviews, it can be concluded that there was no evidence of any land disputes between at Segamaha CU with local communities and neighbouring estates	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Segamaha CU. The audit team had confirmed that there were no land issues related to previous owners. The audit team has also interviewed relevant stakeholders such as the Majlis Pengurusan Komuniti Kampung Paris, Majlis Pengurusan Komuniti Kampung Sungai Takala, From the interviews, it can be	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	agreements should be non-coercive and entered into voluntarily and carried out prior to new operations. b) Evidence that the unit of certification has respected communities' decisions to give or withhold their consent to the operation at the time that these decisions were taken. c) 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.		concluded that there was no evidence of any land disputes between at Segamaha CU with local communities and neighbouring estates	☐ Not Applicable (justification required)
4.5.4	To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of the land allocation process.		Based on Social Impact Assessment (SIA) Report for Segamaha CU and land titles, there was no new plantings on local peoples' land. It has been verified that the land is legitimately owned by Segamaha and the audit team had confirmed that there were no land issues related to previous owners The audit team has also interviewed relevant stakeholders such as the Majlis Pengurusan Komuniti Kampung Paris, Majlis Pengurusan Komuniti Kampung Sungai Takala, From the interviews, it can be concluded that there was no evidence of any land disputes between at Segamaha CU with local communities and neighbouring estates	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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.		Based on Social Impact Assessment (SIA) Report for Segamaha CU and land titles, there was no new plantings on local peoples' land. It has been verified that the land is legitimately owned by Segamaha and the audit team had confirmed that there were no land issues related to previous owners The audit team has also interviewed relevant stakeholders such as the Majlis Pengurusan Komuniti Kampung Paris, Majlis Pengurusan Komuniti Kampung Sungai Takala, From the interviews, it can be concluded that there was no evidence of any land disputes between at Segamaha CU with local communities and neighbouring estates	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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..		Based on Social Impact Assessment (SIA) Report for Segamaha CU and land titles, there was no new plantings on local peoples' land. It has been verified that the land is legitimately owned by Segamaha and the audit team had confirmed that there were no land issues related to previous owners The audit team has also interviewed relevant stakeholders such as the Majlis Pengurusan Komuniti Kampung Paris, Majlis Pengurusan Komuniti Kampung Sungai Takala, From the interviews, it can be concluded that there was no evidence of any land disputes between at Segamaha CU with local communities and neighbouring estates	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.7	New lands will not be acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations in the national interest without consent (eminent domain), except in cases of smallholders benefitting from agrarian reform or anti-drug programmes.		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.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.5.8 (C)	New lands are not acquired in areas inhabited by communities in voluntary isolation.		The audit team has also interviewed relevant stakeholders such as the Majlis Pengurusan Komuniti Kampung Paris, Majlis Pengurusan Komuniti Kampung Sungai Takala, From the interviews, it can be concluded that there was no evidence of any land disputes between at Segamaha CU with local communities and neighbouring estates	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 4.6: Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.				
4.6.1 (C)	A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.		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.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.6.2 (C)	A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.		In accordance with the 'Land Dispute Compensation and Calculation Procedure" and "Procedure For Calculating & Distribution Fair Compensation is established. However, there was no issue/case related to this indicator as verified by audit team during consultation with staff and workers at mill and visited estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.6.3	Evidence is available that equal opportunities are provided to both men and women to hold land titles for small holdings.		There was no scheme small holdings at Segamaha CU. The Fresh Fruit Bunches are supplied from Boustead owned estates which are certified to RSPO.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		There was no process and outcomes of any negotiated agreements, compensation and payments to any affected parties.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 4.7: Where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of				

rights, subject to their FPIC and negotiated agreements				
4.7.1 (C)	A mutually agreed procedure for identifying people entitled to compensation is in place.		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.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		There was no issue regarding compensation (monetary or otherwise) with villagers, local community and neighbouring estate. The audit team has also interviewed relevant stakeholders such as the Majlis Pengurusan Komuniti Kampung Paris, Majlis Pengurusan Komuniti Kampung Sungai Takala, From the interviews, it can be concluded that there was no evidence of any land disputes between at Segamaha CU with local communities and neighbouring estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.7.3	Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Segamaha CU. The audit team had confirmed that there were no land issues related to previous owners. The audit team has also interviewed relevant stakeholders such as the *Majlis Pengurusan Komuniti Kampung Paris, Majlis Pengurusan Komuniti Kampung Sungai Takala*, From the interviews, it can be concluded that there was no evidence of any	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			land disputes between at Segamaha CU with local communities and neighbouring estates.	☐ Not Applicable (justification required)
Criterion 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.		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Segamaha CU. The audit team had confirmed that there were no land issues related to previous owners. The audit team has also interviewed relevant stakeholders such as the *Majlis Pengurusan Komuniti Kampung Paris, Majlis Pengurusan Komuniti Kampung Sungai Takala*, From the interviews, it can be concluded that there was no evidence of any land disputes between at Segamaha CU with local communities and neighbouring estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		Land conflict is not present in the area of the unit of certification. The audit team has also interviewed relevant stakeholders such as the *Majlis Pengurusan Komuniti Kampung Paris, Majlis Pengurusan Komuniti Kampung Sungai Takala*, Pasit Citra Sdn Bhd, Magna Jadi Sdn Bhd and Pertanian Selangor. From the interviews, it can be concluded that there was no evidence of any land disputes between at Segamaha CU with local communities and neighbouring estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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).		There was no evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations. The audit team has also interviewed relevant stakeholders such as the *Majlis Pengurusan Komuniti Kampung Paris, Majlis Pengurusan Komuniti Kampung Sungai Takala*, Pasit Citra Sdn Bhd, Magna Jadi Sdn Bhd and Pertanian Selangor. From the interviews, it can be concluded that there was no evidence of any land disputes between at Segamaha CU with local communities and neighbouring estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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).		There was no conflict or dispute over the land. The audit team has also interviewed relevant stakeholders such as the *Majlis Pengurusan Komuniti Kampung Paris, Majlis Pengurusan Komuniti Kampung Sungai Takala*, Pasit Citra Sdn Bhd, Magna Jadi Sdn Bhd and Pertanian Selangor. From the interviews, it can be concluded that there was no evidence of any land disputes between at Segamaha CU with local communities and neighbouring estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 5: Support Smallholder Inclusion				
Criterion 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.		During the audit, it was verified that the current and past prices for FFB (Jan – March 2025) are being displayed at the front of weighbridge station and notice board at Segamaha POM	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

				☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.2 (C)	Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.		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 /outgrowers (FFB suppliers) as attachment to the monthly invoice. The calculation of FFB pricing as in the SECOND SCHEDULE was also included as attachment to the FFB Supplier Agreements. Monthly FFB price is also presented in detail and displayed at the notice board near the Segamaha POM weighbridge. Stakeholder meeting titled 'Penerangan Tentang Cara Kira OER dan RSSF" between Segamaha CU and FFB suppliers was conducted by CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.3 (C)	Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.		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: Pasir Citra, Magna Jadi, Pertanian Selangor, Milivest Industries, NF Enterprise, Chong Shu Min Trading, Cadaco Ent ZNT Bersatu, Tobe Property interviewed during the Audit	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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,		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.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	loans/credits, and repayments through FFB price reductions for replanting and or other support mechanisms where applicable.			☐ Not Applicable (justification required)
5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe.		There is evidence that contracts entered into with FFB suppliers, CPO transporters and other Contractors are fair, legal and transparent. Among others, the contracts are dated, with clear provisions on contract duration, scope of services, payment of fee, obligation and undertaking of parties, provisions related to default and termination, rights and obligations upon termination, clause on dispute, etc. Annexes of the FFB supplier and transporter contracts specify method of FFB pricing calculation, schedule of transportation rates and transport rate adjustment mechanism, respectively. Interviews conducted with contractors and suppliers at estate, FFB supplier, CPO & PK transporter had confirmed their understanding of their rights and obligations under the contract. Both contractors confirmed the fairness of the terms of their contract, and payments are usually received within 7 to 10 days of invoice issuance. Sampled during the audit were Contract Agreement issued by Segamaha And, where the rates are clearly stipulated as Appendix, and price adjustments when applicable due to diesel price fluctuations are stipulated, and payment term is within 30 days of date of invoice. Interviews with representatives of these sampled companies acknowledged fair pricing, treatment, and transparency. Representatives of the contractor acknowledged that pricing are fair and transparent, and payment is received within 30 days of issued invoice.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

5.1.6 (C)	Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.		These contractors interviewed confirmed that payments are made in a timely manner, namely within 7 to 10 days of invoice. Audit team has verified the latest payments record for month of March 2024. Interview with FFB suppliers confirmed the agreed payments are made in a timely manner (not later than 30 days) and receipts specifying price, weight, deductions and amount paid are given.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.7	Weighing equipment is verified by an independent third party on a regular basis (this can be government).		Weighing Equipment in Segamaha POM has been calibrated by yearly basis using accredited weighing company Paradigm Technology and Services	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.8	The unit of certification supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material.		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 to promote on RSPO certification. So far all smallholders are preferred to certify under MSPO as this is Government requirement and no complaint	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		The CU also has developed a Standard Operating Procedure (SOP) on 'Consultation Procedure' dated January 2022. It contains procedures for consultation and discussions, solving issues/grievances, records and improvements, which is the responsibility of the Manager and Assistant Manager. It also	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			stipulates those issues and grievances can be raised via comments, complaints, or request for information, and that all issues are to be resolved fairly and within the stipulated timeframe. The SOP also states that Master List of Documents must be available for stakeholders' reference. This SOP are being exhibited at the office notice boards at muster grounds. The procedures have been communicated to nearby stakeholders & smallholders	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains				
5.2.1	The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in RSPO certification.		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 to promote on RSPO certification. So far all smallholders are preferred to certify under MSPO as this is Government requirement and no complaint as per reply 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 and interview at the CU, no smallholders outside the supply base had shown interest to contact Segamaha CU for consultation.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

5.2.2	The unit of certification develops and implements livelihood improvement programmes, including at least capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder) PROCEDURAL NOTE: The RSPO is currently developing a separate standard for Independent Smallholders.		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 to promote on RSPO certification. Sighted minutes meeting explained regarding the RSPO, sighted also latest letter invitation to the smallholder. So far all smallholders are preferred to certify under MSPO as this is Government requirement and no complaint as per reply Records verified at Segamaha CU, showed no smallholders outside of supply base had shown interest to contact Segamaha CU for support consultation.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production..		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 to promote on RSPO certification. Sighted minutes meeting explained regarding the RSPO, sighted also latest letter invitation to the smallholder. So far all smallholders are preferred to certify under MSPO as this is Government requirement and no complaint as per reply Records verified at Segamaha CU, showed no smallholders outside of supply base had shown interest to contact Segamaha CU for support consultation.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.2.4 (C)	Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.		Based on available record at the CU, no smallholders outside the supply base had shown interest to contact Segamaha CU for	☒ Conform ☐ Major Nonconformity

			consultation. No record specifically on pesticide handling for Scheme Smallholders was carried out.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.		smallholders outside the supply base had shown interest to contact Segamaha CU regularly reviews on progress of the smallholder support programs. However, based on available records at the CU, no smallholders outside the supply base had shown interest to contact smallholders outside the supply base had shown interest to contact Segamaha CU for consultation	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 6: Respect Workers Rights and Conditions				
Criterion 6.1: Any form of discrimination is prohibited.				
6.1.1 (C)	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.		BPB have implemented Sustainability Policy Statement signed by Chief Executive Officer on 25/09/2024. The policy was be guided by the commitments spelt out in the para 2- under respecting human right were stated promoting diversity and inclusion by providing equal opportunities and not tolerating any form of discrimination on the grounds of race, nationality, religion, or gender, and practice no contract substitution. BPB according to the statement, also will facilitate opportunities for advancement for their employees, especially women by removing barriers to progress and respecting reproductive and maternal rights. The policy statements emphasize worker information,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			recruitment and selection, training, employee development, based on business needs, terms of service and records of service. This policy is posted on notice boards in Bahasa Malaysia and English for the understanding of the public and workers. Briefing of the policy to all workers was conducted via morning muster	
6.1.2 (C)	Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against. Evidence includes migrant workers' non-payment of recruitment fees		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. Foreign workers and local workers receive similar pay rate, stay in the same house, and enjoy similar medical benefits as their local counterparts. Interviews also revealed that there is no discrimination on any bases in the estates/mill.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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		BPB has developed Foreign Workers Procedure dated 01.01.2022 and Employment of Local Workers Procedure to explain the procedure of recruitment of local and foreign workers. The procedures provide clear flowcharts from recruitment, retirement until termination. Review of the 94 workers files sampled during this audit demonstrated that medical fitness is one the required elements for job selection. Despite that, the practice is not considered as discrimination since it is important to know if the worker is fit for the job. The registration cards of the workers do not specifically state any illness. The cards only state “Fit for work”. In addition to that, the company pledge to Sustainability Policy dated 25/09/2024 where the company will ensure all the workers recruited will be treated equally without discrimination based on nationalities, caste, religion and etc. Medical fitness will be checked prior to work to ensure fitness to the work.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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		There was no evidence that pregnancy tests are being conducted as a discrimination measures. As confirmed by records and interviews conducted with estate medical assistant, pregnancy tests were done monthly on female workers who handled chemicals such as sprayer and manurers. This is to avoid harmful chemical exposure to their fetus. Once a worker is confirmed pregnant, she would be reassigned to another job which is not chemical related	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		The Sustainability Policy Statement covers the commitment facilitating the opportunity for advancement of women at all levels in our organization and ensuring their protection. The policy was communicated through the Gender Committee meeting conducted quarterly. BPB has introduced the new Terms of Reference (TOR) for Gender Committee, dated July 2023. In this new TOR, more definitive roles, and responsibilities as well as governance structure and programs were added in. The gender committees throughout the BPlant are known as the 'Persatuan Komuniti Wanita'. Membership comprises female employees and the employees' wives. Based on interviews of the committee members and review of meeting minutes, the Committees main activities are to provide awareness to its members on issues of concern as well as opportunities and improvements for women. These relate to sexual harassment, domestic and other forms of abuse, children's health, creche hygiene, no sick children at the creche, childrens' immunization and education, as well as women's reproductive rights, maternity benefits and leave entitlement. Interviewed with the Chairman of Gender Committee in all estates & POM was confirmed no case of sexual harassment or violence reported. Meetings are generally held twice a year	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6.1.6	There is evidence of equal pay for the same work scope		Sustainability Policy Statement signed by Chief Executive Officer on 25/09/2024 is publicly available at the offices of the all estates and POM. This policy states Boustead Plantations 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. BPSB has defined wages for each job scopes which is reviewed annually as per “Increase of Daily Rated and Piece Rate Payments to Meet Minimum Wage Requirements”. For estate’s work, wages are typical on piece rate basis for harvesting (paid by tonne of FFB and rate varies depending on year of planting), FFB loaders (paid by tonne), spraying and slashing (paid by hectare/manday), manuring (paid by hectare/manday), pest census and control (paid by hectare/manday), frond stacking (paid by frond/manday) and so on. For monthly paid workers, the minimum wage is now increased to RM 1700 per month or RM65.38/day. These rates are in accordance with the Minimum Wage Order. Wages for different workers may be higher depending on experience and years of service, position, and technical nature of the job scope. Comparisons were made of sampled employment contracts and payslips for local, Indonesia and Philippine workers. Evidence is available that sampled workers receive equal pay for equal work regardless of gender, nationalities etc	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 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 and explained to them in language they understand.		The employment contract is drafted according to the Sabah Labor Ordinance Cap.67. Both local and foreign employment adopt the same contract. As Sabah State has not recognized the Malaysian National Union for Plantation Workers, no collective agreements are in place. At the estates, the piece rate pricing is published on notice board. Sample of workers' employment contract were reviewed to confirm contracts are in Bahasa Malaysia. Bahasa Malaysia language is deemed appropriate and sufficient as generally the workers of the certified units are either local, Indonesian or Philippines who understand Bahasa Malaysia. Furthermore, as stated in the employment contract, it is the responsibility of the company to explain the terms of employment and the company regulations before signing of the employment contracts. In general, the workers understood the basic employment terms. The 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 monthly pay slips and employment contracts were made available and reviewed during the audit. 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 passport deduction), net salary, annual leave and medical leave taken, etc.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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		Details of payments and conditions of employment are stated and documented in the employment contracts given to all workers. The contract contains terms related to duration, hours of work, overtime, annual/medical leave, public holiday, mutual termination, salary deductions, maternity entitlement, etc. The terms are in compliance with the Employment Act 1955, Minimum Wages Order, SOCSO Act 1969, EPF Act 1991, EIS Act 2017, and the contract agreement. Payroll documents, namely the pay slip, also give accurate information on compensation for all work done. This	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	documents give accurate information on compensation for all work performed, including work done by family members		includes those who receive daily-rated wages, piece rated wages, payment for any overtime work done, and public holiday pay. Also confirmed via sampled pay slips that wages were paid in compliance with national legal requirements. Salary deductions and overtime were in accordance with the relevant laws (SOCSO, EPF, EIS) and Labour Office permits. This includes those who receive daily-rated wages, piece rated wages, payment for any overtime work done, and public holiday pay as per evidence in the indicator 6.2.1.None of the sampled workers had any family members performing work. ▪ Employment contracts template ▪ Check-roll records, mill daily attendance report ▪ Employee Master List, The working hours as per Contract Agreement were, working hours at 45 hours per week. For overtime, it has been mutually agreed upon between the management and workers and met the legal requirements. Overtime will be offered when there is additional job and no discrimination observed.	
6.2.3 (C)	There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements		Segamaha CU has demonstrated compliance to Sabah Labour Ordinance. There is evidence of regular working hours and average of 6 days in a week. Stipulated in Clause 10 of their employment contracts was agreed working hours which is 8 hours per day (latest 7.5hours) including break or 8 hours work in a spread of 10 hours including break. Overtime hours and rate payable within the legal confines by the Sabah Labour Ordinance and this were evident through sample payslips. Workers with medical certificates are given a paid medical leave, entitled to annual leave. Female employees are entitled to 60 days paid maternity leave. This was verified from the workers employment contract, payslips, punch card, check-roll book and interviews with the workers themselves.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			The is no evidence of termination, and so compliance with reasons for dismissal and period of notice could not be verified during this audit. Salary deductions were only made for statutory deductions such as SOCSO, EPF and EIS. Non statutory deductions are made for new passports and passports for dependents renewal and water/electricity. Such non statutory deductions were upon receipt of written permits from the labour office.	
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		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. 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. Records of housing inspections was sighted and available. Water and electricity are also provided free of charge. The upkeep (sanitation) for POM and all estates worker quarters visited were observed in good maintained. Perimeter drains are clear of any blockages. The Segamaha CU provided with treated water by water treatment plant and water sampling test was carried out monthly for drinking water for human consumption. medical facilities are provided at Bukit Segamaha, Sungai Segamah, G&G Estate, and LTT Estate managed by Medical Assistant. Records visits by the visiting medical officer (VMO) from Mabello Group of Clinics	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6.2.5	The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.		Segamaha BU was able to demonstrate that efforts are taken to improve workers' access to adequate, sufficient and affordable food. The POM and all estates have their own canteen/grocery store which sells 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 the expiry dates. Prices of certain basic items are monitored regularly by the management. The audit team visited sundry shop and sighted where price lists were updated. Workers interviewed informed that the items sold are adequate and reasonably priced considering the distance to the nearest shop. Items purchased can be either paid in cash or on credit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.6	A DLW is paid to all workers, including those on piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours. PROCEDURAL NOTE: The RSPO Labour Task Force will prepare guidance on the DLW implementation, including details on how to calculate a DLW, expected for 2019. The RSPO Secretariat will endeavour to carry out DLW country benchmarks for palm oil producing countries in which RSPO members operate and for which no Global Living Wage Coalition (GLWC) benchmarks exist		The CU provided a decent living wage for both local and foreign workers based on prevailing wages assessment methodology. It includes wage, paid leave, mandatory/medical, retirement benefits, donations service bonus, meals, housing, health, facilities, sports and recreation, education, creche, welfare, etc. In absence of DLW, the management conducted Prevailing Wage Assessment based on check-roll worker for period of the year 2024 & 2025.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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		All the estates and mill employ full-time employees. Foreign workers are full-time employees but have a contractual duration which is stipulated in their employment contracts which is 2 years for Indonesian and Philippine. This contract duration can be mutually	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	or seasonal		extended subject to the annual work permit from the Malaysian Immigration Department. There is no casual, temporary or day labour employed	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.3: The unit of certification respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel				
6.3.1 (C)	A published statement recognising freedom of association and right to collective bargaining in national languages is available and is explained to all workers in languages that they understand, and is demonstrably implemented		The published statement recognizing freedom of association and right to collective bargaining in national languages (English and/or Bahasa Malaysia) was available in the Sustainability Policy Statement signed by Chief Executive Officer on date 25/09/2024. Stated in clause 2.1.2, that the management respect freedom of association and right to collective bargaining as long as compliance with local regulations. The policy was publicly available in the company's website and displayed on the notice board at all operating units. Since there is no legal and registered union, the management has taken initiative to established workers representative committee as part of commitment in freedom of association. The policy was explained to all workers during morning muster and demonstrably implemented in the Workers Representative Committee (JCC) (Mesyuarat AJK Masyarakat & Stakeholder Consultation meeting & Dialogue). The JCC implemented for the employees to speak freely	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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 and made available upon request		Although there were no official trade unions in Sabah operating within the Segamaha CU, workers had appointed their own representatives to sit on the Workers Representative Committee. The Workers Representative Committee (JCC) is comprised of worker and management representatives. Minutes of the Workers Representative Committee meetings were documented, sighted and verifie	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
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		Workers' representatives that sit in the Joint Consultative Committee (JCC) have been independently and freely elected by the workers themselves. No evidence of any management interference was observed. Interviews held with the workers at other estates and Mill also confirmed that they were fully elected by their co-workers during an election. Workers interviewed informed that there is no labour union but they elect their own workers representatives through nomination and voting process which is done during stakeholders consultation (internal) meetings and votes are counted by assistant managers by requesting workers to raise their hands when voting for representatives.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 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		The formal policy for the protection of children, including prohibition of child labour and remediation was in place under Sustainability Policy Statement signed by Chief Executive Officer on 25/09/2024. The policy emphasized that the company is committed to ensure all workers and children safety are protected and all employment are within the minimum age limit and in compliance with national regulations and state ordinance. The policy was communicated directly during various meeting with both internal and external stakeholders of mill and estate within Boustead Segamaha CU and indirectly via website asper link as following: https://bousteadplantations.com.my/sustainability-approach	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.4.2 (C)	There is evidence that minimum age requirements are met. Personnel files show that all workers are above the national minimum age or above company		The records of employment documentation verified including the Employee Master Lists and sample personal particulars confirmed that minimum age requirements of above 18 years old met for all the workers employed in all operating units within Boustead	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	policy minimum age, whichever is higher. There is a documented age screening verification procedure		Segamaha CU. The computerized PIMACS Database System able to verify and screen the age of employees upon data entry.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.4.3 (C)	Young persons may be employed only for non-hazardous work, with protective restrictions in place for that work.		Based on documents sighted, interviews and observations, there was no evidence that the Mill employ anyone below the age of 18 years. This was verified by examining the master lists of each operating unit where details of the workers' particulars and dates of birth are available. Interviews with workers and staff, as well as observations made during field visits confirm that only those above 18 are employed.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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		The company has a no child labour policy which is displayed on the company's noticeboards. Interview with sampled workers indicates the policy has been communicated to them at their morning musters. Also, during stakeholders' consultations with the communities and third-party contractors, they did confirm the policy has been shared with them and communicated to their understanding. In addition, Segamaha CU has been issued a Sustainability Policy Pledge by Vendor that is to be signed by all contractors, suppliers and vendors. The Pledge states that the undersigned has read, understood and will comply to The Vendor Code of Business Conduct and BPB Sustainability Policy.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.5: Policies and procedures in place to protect workers' rights.				
6.5.1 (C)	A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all		The policy to prevent sexual and all other forms of harassment and violence has been implemented under Sustainability Policy dated 25/09/2024, signed by Chief Executive Officer. The policy was displayed prominently on the notice boards at the estates offices	☒ Conform ☐ Major Nonconformity

	levels of the workforce		and communicated to all level of workforce. As per stated in the policy, the management is committed to prohibit any sexual and harassment in all operating units in Boustead Plantations Berhad which is documented in the "Procedure of Managing Sexual Harassment in the Workplace" issuance dated 01.03.2022 revision number HR/2022/023/002. It states that where any cases of sexual/harassment that has been reported will be investigate through domestic inquiry that clearly outline in clause 5.0. In the procedure too mentioned types of harassment which are physical conduct of sexual nature, verbal conduct of sexual nature, nonverbal conduct of sexual nature and sex-based conduct. Verified during the audit, there is no evidence or acts that contradict to this policy and procedure were observed or happened and this were confirmed during interview session with female workers/staffs and representative from gender committee during the audit at the CU. The policy is displayed on the notice boards at the mill offices. As at todate, there is no evidence or acts that contradict this policy were observed as interviewed the women workers/staffs and representative from gender committee during the audit in the CU. The CU's have briefed their employees during morning muster	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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		BPB has developed a Sustainability Policy dated 25/09/2024 where provides protection of reproductive rights of all workers. The Labour Standard specifies that the company recognizes the rights of employees to reproduction and reproductive health, including the right to make decisions on reproduction. Based on interviews with the sampled workers, there is evidence that this standard is being implemented where female workers are entitled to 98 days paid maternity leave, and pregnant women are given light work to do. The CU's briefed their employees during meeting Interviews held with women employees also confirmed their awareness of this Policy and its implementation	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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		Management has assessed the needs of new mothers, in consultation with the new mothers. The assessment was performed by EHA and supported by The Gender Committee. In addition, flow chart procedure such as “Carta Aliran Pengurusan Ibu Mengandung”, “Carta Aliran Pengurusan Ibu Bersalin” and Carta Aliran Pengurusan Imunisasi Bayi” was adhered to implement the assessment. Sighted “Rekod Penilaian Risiko & keperluan Bakal & Ibu Baru” The actions are taken to address the needs that have been identified. Adequate space and paid breaks were provided to enable mothers with infants 24 months or younger to breastfeed or express and store breast milk with privacy.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.5.4	Grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce.		BPB has established Grievance Procedure dated 01/03/2022. The procedure outlines respecting anonymity and protects complainants where requested. In addition, Managing Sexual Harassment in the Workforce dated 01/03/2022 was established as guideline and procedure actions to be taken if any case reported. The timeline for each of the stages was outlined in the procedure. A complaint panel was established to handle any complaint in the estate and mill. The grievance procedure was communicated during morning muster and gender committee meeting. Interviewed with the sampled female workers and gender committee chairman, confirmed that they are aware of the complaint procedure and informed that there is no case of sexual harassment and violence reported	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 6.6: Work is voluntary and specific labor policy and procedures are implemented.				
6.6.1 (C)	All work is voluntary and following are prohibited: • Retention of identity documents or passports • Payment of recruitment fees • Contract substitution • Involuntary overtime • Lack of freedom of workers to resign • Penalty for termination of employment • Debt bondage • Withholding of wages		Based on documentation review, interviews conducted with workers of various work scope both at the estate and mill, and observations made, there is no evidence that workers are in a forced employment. Details as follows: **Retention of documents:** All foreign workers interviewed confirmed that they keep their own passports. This is an implementation of the commitment in No Forced or Bonded Labour of the BPSB Sustainable Policy, which states that the Company commits to not withhold workers' passports, identification cards or other travel documents. Verified during interview, workers kept their own passport with them at home except during work permit renewal process during which worker's passports are kept by the company up to 3 months as the passports need to be sent to immigration department for work permit approval. During this time, a copy of passport will be provided to workers. **Charging for recruitment fee:** Workers do not pay any recruitment fee as there is no recruitment agent involved. Workers employed are those who came on a walk-in basis. The foreign workers interviewed also confirmed that they did not pay any recruitment fee. **Contract substitution:** There is no evidence of contract substitution based on interviews conducted with the workers. They were aware of what their jobs would be like before joining the company. **Involuntary overtime:** Based on interviews conducted, there is no evidence of involuntary overtime. **Lack of freedom of workers to resign:** There is no evidence observed of workers being prohibited from resigning. Should a worker wish to terminate their employment before their contract expires, they need to submit a letter of resignation and serve the notice period stipulated in their contract agreement.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Penalty to workers for termination of employment: the employment contracts provide for mutual termination. The employment contract does not mention any penalty payment. This was also confirmed with workers that no penalty will be imposed for premature termination of the employment contract. **Debt bondage:** Based on interviews with workers, there is no evidence of any form of debt bondage. **Withholding of wages:** Based on interviews, review of the employment contracts and workers' pay slips, there is no evidence of any wages being withheld from the workers.	
6.6.2 (C)	Where temporary or migrant workers are employed, a specific labour policy and procedures are established and implemented		BPB has established foreign workers policy statement under Sustainability Policy dated 25/09/2024 signed by the CEO. 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. Based on observations and interviews of foreign workers (harvesters, sprayers, mill workers), there is no evidence of contract substitution and no discriminatory practices against foreign workers. A post-arrival briefing is also given, in particular on the contents of their employment contracts, safety, benefits, etc. For Segamaha BU, there is no recruitment agency has been appointed. All foreign and local workers recruited by walk in basis	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 6.7: Appropriate health and safety measures are in place.				
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		Estate and Mill Managers have been appointed as the persons responsible for overseeing safety and health matters and serve as the Chairpersons of the OSH Committees. The appointed Chairpersons possess adequate knowledge and have access to the latest national regulations and collective agreements relevant to occupational safety and health. To support the implementation of OSH practices at the operational level, the Managers have delegated the role of OSH Coordinators to their respective Assistant Managers. Official appointment letters were issued to all designated executives to formalize their responsibilities. OSH Committee meetings are conducted quarterly. A review of the meeting minutes confirmed regular discussions across all site	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.7.2	Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in the appropriate language of 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.		Procedures for accidents and emergencies have been established. There is formation of ERP Team & ERP for all the identified incidents. Besides that, the procedures have been summarized in a chart flow form and displayed for information of all employees in the estate. They include emergencies relating to earthquakes, fire, chemical spillage, flood, animal attack/poison, COVID 19 and accident at workplace. During site inspection at POM and all estates, it was sighted Emergency Response Plan was available at Mill Workstation, Chemical Store, Workshop, Office, Workers Housing, etc. During interviews with sampled workers, it was noted that all workers understand emergency procedures. Fire drill training was conducted to POM to create emergency evacuation awareness from fire, earthquake,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			explosion, etc. to all workers	
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.		During field inspections of harvesting operations, manuring operations, circle spraying, circle raking, and other activities, it was observed that workers were consistently wearing appropriate PPE. This included face masks, respirators, goggles, harvesting shoes, rubber boots, nitrile/cotton gloves, aprons and safety helmets or straw hats. These measures are in accordance with the risk assessments conducted to ensure all potentially hazardous operations are covered. The condition of each PPE item and its valid lifespan were found to be satisfactory. The cost of PPE is fully covered by the management. Interviews conducted during the site visit revealed that workers are aware and appreciative of the management's provision of all PPE. They also understand the critical importance of consistently using the required PPE during work, as well as the proper methods for PPE storage and disposal. The PPE distribution system is effectively implemented through centralized storage at each estate. This centralized system ensures that all workers have consistent access to the necessary protective equipment, thereby enhancing safety and operational efficiency. Based on interviews and site inspections, sanitation facilities for those applying pesticides were available near the chemical store area. After completing spraying activities, workers change out of their PPE, wash, and put on their personal clothing in this area. Clothing lockers are provided for mill and estate workers to change from street clothing to work clothing and vice versa at the end of their work shift.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.7.4	All workers are provided with medical care and covered by accident insurance. Costs incurred from work related incidents		Medical care and accident insurance is provided to all employees, both Local and Foreign workers under Employees' Social Security Act 1969 (Act 4). Sighted the	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	leading to injury or sickness are covered in accordance with national law or by the unit of certification where national law does not offer protection		last three months' payment (January 2025, February 2025, March 2025) made to SOCSO on Form 8A for foreign and local workers at the POM and estates was available	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics		Occupational injuries are recorded using Lost Time Accident (LTA) metrics via monthly accident key performance indicator (KPI) to Safety Manager. *Bukit Segamaha Estate* Form JKKP 8 for 2024 was submitted to DOSH timely on 18/02/2025 via MyKKP System. Total hours work for 2024 is 444687.36 hours and total lost day work is 2 days. *Sg. Segamaha Estate* Form JKKP 8 for 2024 was submitted to DOSH timely on 11/02/2025 via MyKKP System. Total hours work for 2024 is 458439.68 hours and total lost day work is 39 days. There is 1 accident more than 4 days MC were reported for the estate on 21/04/2024. Sighted accident investigation report has been conducted by OSH committee immediately after the cases occur. Sighted an action to establish the SOP and HIRARC has been revised. Also, JKKP 6 report has been carried out. Accident statistics were being maintained in a satisfactory manner and periodically reviewed. *G&G Estate* Form JKKP 8 for 2024 was submitted to DOSH timely on 28/01/2025 via MyKKP System. Total hours work for 2024 is 459264.00 hours and total lost day work is 6 days. *LTT Sabah Estate* Form JKKP 8 for 2024 was submitted to DOSH timely on 15/02/2025 via MyKKP System. Total hours work for 2024 is 519168.00 hours and total lost day work is 2 days	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			SPOM had recorded and submitted JKKP 8 reference no JKKP 8/75798/2024 dated 3/2/2025 and zero accident case recorded	

Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment				
Criterion 7.1: IPM plans are implemented and monitored to ensure effective pest control.				
7.1.1 (C)	IPM plans are implemented and monitored to ensure effective pest control.		The IPM Plan at Segamaha CU, dated 10/01/2025, has been implemented and is actively monitored to ensure effective and sustainable pest control. The objectives of the IPM Plan are as follows: • To minimise or eliminate significant pest threats that may affect palm health, worker safety, and the surrounding community. • To prevent or reduce yield losses and damage to palms caused by pest infestations. • To enhance biodiversity by encouraging the presence of beneficial flora and fauna within the estate environment. • To ensure effective pest monitoring and early detection, enabling timely intervention and control measures. • To promote ecological balance by encouraging the natural regulation of pest populations through biological control methods. Examples of biological controls implemented include the planting of beneficial plants such as *Turnera subulata*, *Cassia cobanensis*, and *Antigonon leptopus* to attract predatory. These methods help reduce reliance on	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			chemical pesticides and support a more balanced agroecosystem. The IPM Plan is also highlighted in the agronomist's report to ensure continuous implementation and monitoring. In addition, records of pesticide usage and reduction trends are maintained to track progress towards minimising chemical input, while periodic training is provided to relevant personnel to build capacity in IPM practices.	
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.		Plan to prevent and monitor the spread of species referenced in the Global Invasive Species Database and CABI.org (if any). This is not practiced in the visited estate. None of species were referenced in the Global Invasive Species Database and CABI.org are used in the management of IPM.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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 ap prior approval of government authorities. [For NI to define process]		It was identified that there is no use of fire for the pest control at the estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 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		The justification for the use of pesticides has been properly documented. The selection of chemical products is based on their specificity to the targeted pest, weed, or disease, as outlined in the following Standard Operating Procedures (SOPs): SOP-O.P.C. No. 01b / 01c, SOP-	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	prioritised.		O.P.C. No. 02a / 04b / 04c, and SOP-O.P.C. No. 04f / 04g / 05b. The manual includes a chemical register list which details the purpose of each chemical used (including the intended target), associated hazard signage, as well as both trade and generic names. All estates maintain their respective chemical registers, which are reviewed and updated periodically. The most recent update was completed in January 2024. Based on the chemical register, the types of agrochemicals currently in use at the estates include Glyphosate isopropylamine (Class III), Sodium chlorate (Class III), Glufosinate ammonium (Class III), Triclopyr butoxy (Class III), Metsulfuron methyl 20% w/w (Class III), Cypermethrin (Class III), Triclopyr butoxy ethyl ester (Class III), Canyon 20G (Class IV), Amine 2,4-D (Class II), and Bayfolan (Class III). The justification for the use of these agrochemicals is further supported by relevant Oil Palm Circulars (OPCs). These include OPC 01b on weed management in oil palm, OPC 04b on rat control, OPC 04f on the management of rhinoceros beetles, and OPC 04g on the control of leaf-eating caterpillars.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		All four (4) estates in Segamaha CU, Bukit Segamaha Estate, Sg. Segamaha Estate, G&G Estate and LTT Sabah Estate, continued to maintain records to show the types of pesticides used with active ingredients and their LD50 and where these pesticides had been used, the total quantity, number of applications and active ingredients applied per ha. Pesticides are used only when justified and areas used were recorded in bin cards, program sheets, chemical register, field cost books and in progress reports. All estates had documented programs for spraying pesticides and for rat baiting. Records of pesticides used were	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			available for verification.	
7.2.3 (C)	Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.		The estates have implemented a long-term chemical reduction plan where they are currently monitoring the usage of chemicals monthly to ensure reduction of chemical use in the long run. Paraquat was eliminated. In its place, alternatives such as Glyphosate and Glufosinate Ammonium were used instead. The estates also have implemented an IPM Plan to further reduce the use of pesticides. Sighted during the site visit the establishment of beneficial plants along the estate roads and immature areas as well as barn owl boxes placed at intended areas.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.4	There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.		There was no evidence of prophylactic use of pesticides except in immature and young fields, where prophylactic spraying using diluted cypermethrin are still practised for the Pest and Diseases management such as control of Rhinoceros Beetle as per SOPs.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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 unexceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks. The due diligence refers to:		The CU only used pesticides that were officially registered under the Pesticides Act 1974 (Act 149) and the relevant provision (Section 53A); and in accordance with USECHH Regulations 2000. From the review of the chemical register January 2025, it was noted that all pesticides used are of class II, III, IV. There was no evidence of pesticides that are categorized as World Health Organization Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions had been used.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	a) Judgment of the threat and verify why this is a major threat b) Why there is no other alternative which can be used c) Which process was applied to verify why there is no other less hazardous alternative d) What is the process to limit the negative impacts of the application 7.2.5 e) Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.			
7.2.6 (C)	Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they carry out.		The CU had records showing that pesticides were handled, used and applied by trained persons and as per the SDS of the pesticide. The staffs and workers such as the storekeepers, sprayers, manurers and rat bait workers were trained, and they had understood the hazards involved and how the chemicals should be used in a safe manner. Pesticide applications were guided by Oil Palm Circular (OPC), Safe Work Procedure (SWP), CHRA and by SDS supplied by the manufacturer. The SWP/OPC/CHRA had included a chemical register list, which indicates the purpose of usage (intended target), hazards signage, trade and generic names. The SOP procedure also had written justifications. The trade and generic names of the chemicals were made known to the workers through the SDS training. It was also noted that SDS are available at all sites during the audit. Training including refresher sessions were provided to the workers involved in such activities to ensure a continued understanding of chemicals / hazard. Records showed that pesticides were handled, used and applied by trained personnel and as per the SDS of the pesticide. The staff and workers such as the storekeepers, sprayers, workers	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			applying fertilizer and rat baits were trained. Random interviews conducted showed that they understood the hazards involved and the usage and handling of chemicals in a safe manner. The trade and generic names of the chemicals were made known to the workers through the SDS training. It was also noted that SDS are available at all sites such as chemical store, lubricant store and laboratory. The trainings held in relation to the chemical handling was conducted on 18/02/2025 in Bukit Segamaha Estate, 12/12/2024 in Sungai Segamaha Estate, 21/10/2024 in G&G Estate and 17/09/2024 in LTT Sabah Estate.	
7.2.7 (C)	Storage of all pesticides is in accordance with recognised best practices.		In Segamaha CU, all pesticides were stored in accordance with the legal requirement, in compliance with the Occupational Safety and Health Act 1994 (Act 514) as well as in the Pesticides Act 1974 (Act 149) and Regulations as well as recommendation by manufacturer as per applicable SDS. The chemical and fertiliser stores (with cemented floors and roofing) are locked & handled only by authorised personnel i.e. storekeeper. The stores in the estates were ventilated (equipped with exhaust fans). All the chemicals were arranged/segregated according to the type. The fertilizers were well stacked. The stores are equipped with showers, wash area and a PPE storage area. Adequate Safety Signage have been placed at both internal and external of the building. A proper premixing area with eye wash facilities and bathing area is available at the estates. The wastewater from the washing of empty chemical containers and PPE, and chemical mixing was pumped to a storage tank for reuse in chemical mixing. This is to avoid any contamination of chemicals to the ground. Triple rinsing activities was continually implemented for empty pesticide containers. The activities were carried out	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			at a concrete pond of 3 levels. Empty pesticide containers observed were punctured and disposed in an environmentally and socially responsible way, such that there is no risk of contamination of water sources or to human health. All information regarding the chemicals and its usage, hazards, trade and generic names were available in both English & in most cases, Bahasa Malaysia and understood by workers. The SDS for concerned pesticides used, were available in both English and in most cases, Bahasa Malaysia. Relevant information of the agrochemical used by estate workers, largely via morning muster and the use of Safety Pictorial poster, were conveyed and understood by all workers interviewed during the spraying activities and fertilizer application. It was also verified in the training records that training in chemical handling especially to the sprayers, had been conducted with the aim of disseminating the correct information and ensuring understanding regarding the usage and hazards of the agrochemicals.	
7.2.8	All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.		With the exception that some empty agrochemical containers were recycled for premixing pesticides for onward delivery to field, the rest of the empty chemical containers were triple rinsed, pierced and stored in the schedule waste store. Empty chemical container classified as SW 409 and disposed to DOE's license contractor.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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		Aerial spraying of pesticides is not a practice in Segamaha CU. There was no evidence to show that such a method being used in all estates. This was also supported through interviews with executives, field staffs and workers. No such	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.		activities being witnessed during the site inspection	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.10 (C)	Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.		Specific annual medical surveillance for pesticide operators was documented and action to treat related health conditions was demonstrated. *Bukit Segamaha Estate:* ▪ All pesticides operators and recommendation workers from CHRA were sent to Klinik Mabello (Paris) Sdn. Bhd. and examined by Dr. Mohamad Fikri Zanal Abidin (Registration No. HQ/16/DOC/00/557) on 09/11/2024. A total of 39 workers were assessed, and all were deemed fit to handle chemicals. *Sungai Segamaha Estate:* ▪ All pesticides operators and recommendation workers from CHRA were sent to Klinik Mabello (Paris) Sdn. Bhd. and examined by Dr. Mohamad Fikri Zanal Abidin (Registration No. HQ/16/DOC/00/557) on 02/01/2025. A total of 40 workers were assessed, and all were deemed fit to handle chemicals. *G&G Estate:* ▪ All pesticides operators and recommendation workers from CHRA were sent to Klinik Mabello (Paris) Sdn. Bhd. and examined by Dr. Mohamad Fikri Zanal Abidin (Registration No. HQ/16/DOC/00/557) on 09/01/2025. A total of 18 workers were assessed, and all were deemed fit to handle chemicals. *LTT Sabah Estate:* ▪ All pesticides operators and recommendation workers from CHRA were sent to Klinik Mabello (Paris) Sdn.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Bhd. and examined by Dr. Mohamad Fikri Zanal Abidin (Registration No. HQ/16/DOC/00/557) on 13/08/2024, 22/02/2024. A total of 30 workers were assessed, and all were deemed fit to handle chemicals. In addition, several workers need medical attention for non-occupational disease (non-working related such as Hypertension, Diabetes, Liver function test abnormal, Mild Anaemia, etc. The HA will monitor and treat related health conditions via medical checkup i.e. Sugar, high BP, Cholesterol, Uric Asid with BMI, Fat %, Hemoglobin (pregnant women) via weekly/monthly and refer VMO and Klinik Kesihatan.	
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.		Medical screening for woman workers involved in chemical handling and application was conducted monthly. Latest medical screening conducted indicated none were found pregnant. During the site visit the female chemical handlers and manurer were interviewed and they mentioned that they are not pregnant no breastfeeding. Segamaha POM and their supply bases do not have persons under the age of 18 working in the premises.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner				
7.3.1	A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.		The Estates and Mill had established and maintained the waste and pollution management plan 2025 as shown below. The PIC and time frame was also shown in the management plan	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

					Activities	Source	Waste /Pollution	Affected Environment		
				1	Genstore	Petrol oil, lubricant	Spillage & contamination	Land, water		
						Chemical				
				2	SW store	Scheduled waste	All type of SW	Environmental		
				3	office	Domestic/office waste	paper plastic	Land, water		
						Toilet & kitchen	sewage			
				4	Workshop	Used oil & grease	Spillage			

<table>
<tr><td></td><td></td><td></td><td>During visit at estates POM sighted.
<table>
<tr><td></td><td></td><td>Metal waste</td><td>Wastage</td><td>Deficit natural resources</td></tr>
<tr><td></td><td></td><td>Oil drum/tank</td><td></td><td></td></tr>
<tr><td>5</td><td>Labourline</td><td>Domestic waste</td><td>Solid waste</td><td>Land, water</td></tr>
<tr><td></td><td></td><td>Toilet/ kitchen waste</td><td>sewage</td><td></td></tr>
</table>
site all and was Waste management plan was implemented accordingly</td><td></td></tr>
<tr><td>7.3.2</td><td>Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.</td><td></td><td>The Scheduled Waste Procedure SSD/02/SW-02, revision 2, effective date 03/01/2023 has been established and maintained.</td><td>☒ Conform
☐ Major Nonconformity
☐ Minor Nonconformity
☐ Opportunity for Improvement
☐ Not Applicable (justification required)</td></tr>
<tr><td>7.3.3</td><td>The unit of certification does not use open fire for waste disposal.</td><td></td><td>During sites visit was confirmed the CU does not used open fire to dispose all the waste items. All the waste has been disposed through land fill areas. The landfills were located away from water sources. Site visits verify compliance of landfill areas.
<table>
<tr><td></td><td>Estate</td><td>Site</td><td>Remarks</td></tr>
</table></td><td>☒ Conform
☐ Major Nonconformity
☐ Minor Nonconformity
☐ Opportunity for Improvement
☐ Not Applicable (justification required)</td></tr>
</table>

				1	Bukit Segamaha Estate	PM 2013A	Collection 2/3 x week		
				3	G&G Estate	PM 97E5	Collection 2/3 x week		
				4	LTT Estate	PM 2018B	Collection 2/3 x week		
Criterion 7.4: Practice maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.									
7.4.1	Good agriculture practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts.		Segamaha CU continued to implement the good agriculture practices as contained in SOPs, to manage soil fertility, to optimise yield and minimise environmental impacts. The SPOs were in the Oil Palm Circular Manual (O.P.C.). Maintenance of soil fertility was guided by its OPC in a related chapter: • OPC Chapter 01a – Establishment and Maintenance of Legume Covers - Revised: Nov 1980 • OPC Chapter 03b – Manuring Application - Revised April 1996 • OPC Chapter 08b – Mulching – Revised Dec 1994 Fertilizers application, which was of paramount importance for maintenance of soil fertility, was carried based on the recommendation made by the Applied Agricultural Resources Sdn. Bhd. Annual fertilizer recommendations were made based on annual foliar sampling. The fertilizer application program was monitored using program sheets, bin cards, Field Cost book and Fertilizer Quality Assessment by Applied Agricultural Resources Sdn. Bhd.				☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.4.2	Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.		Periodic foliar and soil sampling have been carried out by Applied Agricultural Resources Sdn. Bhd. (AAR), and the results have formed part of the basis for fertilizer input recommendations. These periodic tissue and soil samplings are essential to monitor changes in nutrient status over time. Annual foliar sampling is conducted to assess key nutrients, specifically nitrogen (N), phosphorus (P), potassium (K), magnesium (Mg), calcium (Ca), and boron (B). Both foliar and soil sampling and analysis are conducted concurrently	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		All estates have continued to implement a nutrient recycling strategy. Palm fronds are systematically pruned, stacked, and left to decompose in the field, contributing to the natural recycling of nutrients. Additionally, empty fruit bunches (EFB) are applied at a rate of 40 tons per hectare per year, arranged in single layers between palm rows. Records of EFB applications, along with corresponding field maps, were made available to the auditors for verification	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.4.4	Records of fertiliser inputs are maintained.		All estates have continued to maintain comprehensive records of fertilizer inputs. Fertilizer application programs and relevant documentation were made available to the auditors for verification. According to the records, the main types of fertilizers applied in 2025 included OPC55, gAC, MOP, BRP, KS, Fertibor for mature palms, while AABN20M, ERP, OPC55, KS, Fertibor was used for immature palms. The average fertilizer application rate per palm for the year ranged between 10.50 kg and 12.00 kg. Fertilizer usage was monitored and aligned with agronomic recommendations provided by Applied Agricultural Resources Sdn. Bhd. (AAR). All input records were maintained systematically in the Fertilizer Application Record Books and corresponding Bin Card	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 7.5: Practices minimise and control erosion and degradation of soils				
7.5.1 (C)	Maps identifying marginal and fragile soils, including steep terrain, are available.		Across the four estates, maps identifying marginal and fragile soils including areas with steep terrain, have been prepared by Applied Agricultural Resources Sdn. Bhd. (AAR). These maps serve as a reference to guide land management practices in alignment with both environmental considerations and estate-specific requirements. The soil series identified within each estate are as follows: ▪ Sg. Segamaha: Tg Lipat, Kumansi, Local Alluvium, Kapilit and Laab. ▪ Bkt Segamaha: Juak, Kapilit, Kumansi, Laab, Malawali, Tanjung Lipat, and Tingkayu. ▪ G&G Estate: Kretam, Bang, Mentapok, and Gumpal. ▪ LTT Sabah Estate: Luasong, Laab, Tg Lipat, Kumansi, Pallu, Juak, Libong, and Lumpongan. No problematic soils, such as podzols or acid sulphate soils, were identified within the Segamaha CU area. In terms of legal compliance, all estates have maintained relevant maps and documentation to demonstrate recognized legal rights over their respective areas. These documents were made available during the audit and were duly verified. The maps, prepared by AAR at scales ranging from 1:10,000 to 1:15,000, were last updated in October 2023.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.5.2	There is no extensive replanting of oil palm on steep terrain.		Auditors had verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates, it is confirmed that there were no extensive replanting of oil palm on steep terrain or new development of areas at all estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
7.5.3	There is no new planting of oil palm on steep terrain.		Auditors had verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates, it is confirmed that there were no new planting of oil palm on steep terrain at all estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 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.		All estates in Segamaha CU, to demonstrate the long-term suitability of land for palm oil cultivation, had conducted soil surveys identifying marginal and fragile soils, and terrain surveys including steep terrain, as mentioned under indicator 7.5.1 soil maps dated 01/12/2015 and slope classification maps dated 04/01/2016 prepared by the AAR and updated in October 2023 were made available. This was to consider in plans and operations. On G&G Estate the Soil Map by Applied Agricultural Resources Sdn. Bhd. was Ref: AAR/12/11/2018 updated in October 2023.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		This is not applicable as there is no marginal and fragile soils in the 4 estates visited, Bukit Segamaha, Sg. Segamaha, G&G, and LTT Sabah, as supported by the soil maps of respective estates. No marginal and fragile soil areas were	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			observed during the visit.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure		All four estates within the Segamaha CU, Bukit Segamaha, Sg. Segamaha, G&G, and LTT Sabah, utilized soil and topographic maps prepared by Applied Agricultural Resources Sdn. Bhd. (AAR) to guide the planning of drainage systems, roads, and other infrastructure developments.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.7: No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.				
7.7.1 (C)	There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas.		Auditors had verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates, it is confirmed that there were no new planting or new development of areas at Boustead Segamaha CU. Furthermore, this is not applicable as there is no peat soil in the 4 estates visited, Bukit Segamaha, Sg. Segamaha, G&G, and LTT Sabah, as supported by the soil maps of respective estates. No peat areas were observed during the visit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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 Peatland Working Group		This requirement is not applicable, as no peat soils are present in the four estates visited, Bukit Segamaha, Sg. Segamaha, G&G, and LTT Sabah. This is supported by the respective soil maps for each estate, and no peat areas were observed during the site visit	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	(PLWG) audit guidance (see Procedural Note for 7.7.5 below).			☐ Not Applicable (justification required)
7.7.2 (C)	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 Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).		This requirement is not applicable, as no peat soils are present in the four estates visited, Bukit Segamaha, Sg. Segamaha, G&G, and LTT Sabah. This is supported by the respective soil maps for each estate, and no peat areas were observed during the site visit.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.3 (C)	Subsidence of peat is monitored, documented and minimised.		This requirement is not applicable, as no peat soils are present in the four estates visited, Bukit Segamaha, Sg. Segamaha, G&G, and LTT Sabah. This is supported by the respective soil maps for each estate, and no peat areas were observed during the site visit.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.4 (C)	A documented water and ground cover management programme is in place.		This requirement is not applicable, as no peat soils are present in the four estates visited, Bukit Segamaha, Sg. Segamaha, G&G, and LTT Sabah. This is supported by the respective soil maps for each estate, and no peat areas were observed during the site visit.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.5 (C)	For plantations planted on peat, drainability assessments are conducted following the RSPO Drainability		This requirement is not applicable, as no peat soils are present in the four estates visited, Bukit Segamaha, Sg. Segamaha, G&G, and LTT Sabah. This is supported by the	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	Assessment Procedure, or other RSPO recognised methods, at least five years prior to replanting. The assessment result is used to set the time frame 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 is replaced with crops suitable for a higher water table (paludiculture) or rehabilitated with natural vegetation. PROCEDURAL NOTE: Full details of the RSPO Drainability Assessment Guidelines and related concepts and detailed actions are in the manual currently being fine-tuned/tested by PLWG. A final version should be approved by PLWG in January 2019 and will include additional guidance on the steps to be followed after the decision not to replant as well as implications for other stakeholders, smallholders, local communities and the unit of certification. It is recommended that a further twelve-month methodology trial period is proposed for all related management units (i.e. those with plantations on peat) to utilise the methodology and provide feedback to the PLWG to enable further refinement of		respective soil maps for each estate, and no peat areas were observed during the site visit.	☐ Opportunity for Improvement ☒ Not Applicable (justification required)

	procedure as appropriate before January 2020. Units of certification have the option to defer replanting till after the availability of the revised guidelines. Additional guidance on alternative crops and rehabilitation of natural vegetation will be provided by PLWG. PROCEDURAL NOTE: PLWG and the Smallholder Interim Group (SHIG) will collaboratively develop guidance for Independent Smallholders [cross links to SHIG and GHG issues]			
7.7.6 ©	All existing plantings on peat are managed according to the *'RSPO Manual on Best Management Practices (BMTs) for existing oil palm cultivation on peat', version 2 (2018)* and associated audit guidance.		This requirement is not applicable, as no peat soils are present in the four estates visited, Bukit Segamaha, Sg. Segamaha, G&G, and LTT Sabah. This is supported by the respective soil maps for each estate, and no peat areas were observed during the site visit.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.7 (C)	All areas of unplanted and set-aside peatlands in the managed area (regardless of depth) are protected as "peatland conservation areas"; new drainage, road building and power lines by the unit of certification on peat soils is prohibited; peatlands are managed in accordance with the 'RSPO BMPs for Management and Rehabilitation of Natural Vegetation Associated with Oil Palm Cultivation on Peat', version2 (2018) and associated audit guidance.		This requirement is not applicable, as no peat soils are present in the four estates visited, Bukit Segamaha, Sg. Segamaha, G&G, and LTT Sabah. This is supported by the respective soil maps for each estate, and no peat areas were observed during the site visit.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

<table>
<tr><td colspan="5">Criterion 7.8:
Practices maintain the quality and availability of surface and groundwater.</td></tr>
<tr><td>7.8.1 (C)</td><td>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:

7.8.1a. The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities.
7.8.1 b. Workers have adequate access to clean water</td><td></td><td>Segamaha CU Mill and estates had established its Water Management Plan 2025 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.
g) Monitoring of water usage
h) Water consumption and contingency plan during water shortage, dry spell or severe water pollution
<table>
<tr><th></th><th>Area / /Incident</th><th>Action Steps</th></tr>
<tr><td>1</td><td>Water Shortage/Dry Spell</td><td>to train staff/workers to conserve water</td></tr>
<tr><td>2</td><td>Severe water pollution/contamination</td><td>to perform treatment of polluted water with assistance from laboratory</td></tr>
<tr><td>3</td><td>Rainwater collection</td><td>Large containers placed at strategic locations
Rainwater used for washing vehicles</td></tr>
<tr><td>4</td><td>Monitoring water usage</td><td>Monitoring water consumption</td></tr>
<tr><td>5</td><td>Prevent leakages</td><td>Regular checking of pipes and water meters</td></tr>
<tr><td>6</td><td>Recycle wastewater form washings of</td><td>Recycle wastewater for chemical mixing/spraying</td></tr>
</table></td><td>☒ Conform
☐ Major Nonconformity
☐ Minor Nonconformity
☐ Opportunity for Improvement
☐ Not Applicable (justification required)</td></tr>
</table>

	spraying pumps, PPE		

.

The Estates had implemented water managements plans which covered:

a) Water shortage contingencies
b) Water pollution prevention / Reduce wastage
c) Identification & management of waste waters
d) Monitoring rainfall / Regular water quality analysis.

Water management plan reviewed annually. The management plan was sighted and verified. The water reduction plan is shown below;

	Issues/Areas	Action Steps	PIC	Status
1	Rain water collection	Large containers are to be placed at strategic locations to collect rain water The rainwater shall be recycled for washing heavy machinery	AM/ Field staff	On-going
2	Leakage on plumbing system	Frequent inspection to detect leakage Fix any leakage	AM/ Field staff	On-going
3	Water compartmentalization	To conserve level of soil moisture To minimize water stress during dry season	AM/ Field staff	On-going
4	Handling of chemicals	To recycle water spillage while mixing of chemical at mixing area	AM/ Field staff	On-going
5	education	Avoid excessive usage during cleaning Close pipe	AM/ Field	On-going

		to prevent water dripping	staff	
5	Re-streaming	Re stream from sterilizer condensate pit for dilution	Mill engineer	On-going
6	Water saving in nursery	To cease watering if rainfall recorded 8mm	AM/ field staff	As necessary

Based on stakeholder consultation with local communities and field visit, there was evidence that the CU does not restrict access to clean water or contribute to pollution of water used by communities.

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).		The water course and wetland are being protected and bind with company sustainability policy item 1.2 which stipulated comply with "Jabatan Saliran dan Garis Panduan Saliran' including RSPO guidelines. Site visit at sampled buffer zone G&G Estate PM 99A & LBS PM 2018B, shown that both buffer zone are well maintained and no sign of chemical activities has been occurred.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		Effluent license renewal application for year 2024/2025 and letter from Department of Environmental Sighted License no: 003509; Date 01/07/2024 to 30/06/2025 signed by Director of DOE. An Effluent Treatment Plant (ETP) is available at Segamaha POM to treat the POME. Effluent treatment process flow sighted in the Lay Out Effluent Pond. Stated in the process flow is the maximum mill capacity per hour is 60mt ffb/hr. According to DOE's license, the disposal method of the final discharge is through land irrigation.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

<table>
<tr><td></td><td></td><td></td><td>The ETP was regularly maintained by desludging of the ponds to ensure its efficiency. Final discharge samples were taken on monthly basis and sent to an accredited laboratory for analysis. Among the parameters required by the DOE to be monitored are bio-oxygen demand (BOD), suspended solid (SS), oil and grease (O&G), ammoniacal nitrogen (AN) total nitrogen (TN), pH and temperature. The results of analysis were submitted to the DOE on quarterly basis. All parameters were within the regulatory limit such as BOD discharged to land irrigation was not more than 100 mg/l. Lab Report for final discharge were carried out by accredited laboratories (Dynakey Laboratories Sdn. Bhd.) on monthly basis. The result was within the limit. The quarterly report was sent to DOE accordingly and the last was sent on 14/04/2024 for first quarter (January to March 2025).</td><td></td></tr>
<tr><td>7.8.4</td><td>Mill water use per tonne of FFB is monitored and recorded.</td><td></td><td>Process water is obtained from water catchment near to the mill. The water usage per tonne of fresh fruit bunches (FFB) continued to be monitored on monthly basis. The following were sampled:
<table><tr><th>Month</th><th>Total Average 2023</th><th>Total Average 2024</th></tr><tr><td>Consumption Water (M^3) / mt FFB processed</td><td>1.81</td><td>1.40</td></tr></table></td><td>☒ Conform
☐ Major Nonconformity
☐ Minor Nonconformity
☐ Opportunity for Improvement
☐ Not Applicable (justification required)</td></tr>
<tr><td colspan="5">Criterion 7.9:
Efficiency of fossil fuel use and the use of renewal energy is optimized.</td></tr>
<tr><td>7.9.1</td><td>A plan for improving efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and reported.</td><td></td><td>The Environmental Aspect and Impact activities report for 2024/2025. The document was reviewed/updated on Feb 2024. The Environment Management Plan for efficiency of fossil fuel usage are detailed below:</td><td>☒ Conform
☐ Major Nonconformity
☐ Minor Nonconformity
☐ Opportunity for Improvement</td></tr>
</table>

				Target	Objective	Action plan		☐ Not Applicable (justification required)
				1	Backhoe tractor	To reduce fossil fuel (diesel) consumption from company-owned vehicles and fuel using mobile equipment	To ensure the vehicle engine is turn off during idle time To record vehicle activity which consume fuel	
				2	Van / Supervisory veh	To reduce fossil fuel (diesel) consumption from company-owned vehicles and fuel using mobile equipment	To record vehicle activity in order to eliminate waste activity which consume fuel. To turn off vehicle engine during idle time.	

				i c l e				
				3	E l e c t r i c a l s u p p l y	To reduce reliance on gen-sets for power supply	Utilization of solar sources	
Criterion 7.10: Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions								
7.10.1 (C)	GHG emissions are identified and assessed for the unit of certification. Plans to reduce or minimise them are implemented, monitored through the Palm GHG calculator and publicly reported.		The GHG emissions produced by the Unit of Certification (POM and its supply bases) in the period of 01/01/2024 until 31/12/2024 have been calculated using the RSPO PalmGHG Calculator (version 4). The assessment team had verified the data input in the PalmGHG Calculator against operations records and the data was satisfactory and confirmedas per actual operation. Total tCO2eq/t product for CPO & PK 3.05. Detail of summary GHG calculator were reported in the Appendix 2: Greenhouse Gas (GHG) Reporting Summary below				☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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 (following the RSPO GHG Assessment Procedure for New Development).		Auditor has verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates areas. Based on the observation during the audit, it is confirmed that there were no new planting or new development of areas at Segamaha CU. Hence, RSPO GHG Assessment Procedure for New Development was not applicable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.10.3 (C)	Other significant pollutants are identified and plans to reduce or minimize them implemented and monitored.		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: Among the implementation been verified are:	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

				Environmental Receptors	Source	a) Scheduled wastes – were disposed through DOE contractor. b) Domestic wastes are disposed at respective estates landfill twice/thrice weekly at designated area located far from housing complexes and waterways. c) Full compliance to zero burning practices.	
			1	Air	Air emissions –from boiler stack (smoke & particulate), vehicle & generator (smoke & 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.		
Criterion 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.		Boustead Plantations Berhad has established the SOP for Area/Field: Replanting; Serial # EAI/2018/09-01; Activity: Felling & Clearing; Aspect: Soil Erosion; Environmental Load Item: Oil palm tree removal (temporary bare ground/top surface); Control: Low Cover Crop (LCC) upon replanting. Management also issued a memo i.e. Oil Palm Circular; O.P.C # 51c; Dated July 1999 and updated August 2018 that instructed no open burning for replanting. Visit to the			☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement	

			replanting area at Nak Estate during on-site assessment confirmed no open burning conducted.	☐ Not Applicable (justification required)
7.11.2	The unit of certification establishes fire prevention and control measures for the areas directly managed by the unit of certification.		Each operating unit within CU establishes its own Fire Fighting Team as part of its Emergency Response Team to attend to any emergency fire as well for fire prevention and control measures for the areas managed. Annual fire drill conducted with latest for sample in Bukit Segamaha on 13/03/2025, Sg. Segamaha on 21/05/2024, G&G on 24/09/2024, and LTT Sabah on 09/05/2024.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.11.3	The unit of certification engages with adjacent stakeholders on fire prevention and control measures.		Each operating unit within CU engages with adjacent stakeholders on fire prevention and control measures during external stakeholder meeting latest conducted on 27/02/2025 in Segamaha CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

PROCEDURAL NOTE for 7.12

The 2018 RSPO P&C include new requirements to ensure the effective contribution of RSPO to halting deforestation. This will be achieved by incorporating the High Carbon Stock Approach (HCSA) Toolkit in the revised standard.

The RSPO ToC also commits RSPO to balancing sustainable livelihoods and poverty reduction with the need to conserve, protect and enhance ecosystems.

High Forest Cover Countries (HFCCs) urgently require economic opportunities that enable communities to choose their own development path, while providing socio-economic benefits and safeguards.

Adapted procedures will be developed to support the sustainable development of palm oil by indigenous peoples and local communities with legal or customary rights. These will apply in specific HFCCs, and within those, in High Forest Cover Landscapes (HFCLs).

The development of these procedures will be guided by a No Deforestation Joint Steering Group (NDJSG) of RSPO and HCSA members. In HFCCs, RSPO will work through national and local participatory processes with governments, communities and other stakeholders to develop these procedures. A timeframe for these activities is stipulated in the Terms of Reference for the NDJSG and publicly available.

Criteria 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.		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.thus, This Indicators related to HCV/HCSA is not applicable for Segamaha CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.12.2 (C)	HCVs, HCS forests and other conservation areas are identified as follows: a) For existing plantations with an HCV assessment conducted by an RSPO-approved assessor and no new land clearing after 15 November 2018, the current HCV assessment of those plantations remains valid.		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 named Sungai Segamaha, Bukit Segamaha and Ghafar & Group Estates including the management and action plan.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.12.2 b)	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.		The requirement in this indicator does not apply to Segamaha CU. 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.thus	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.12.3 (C)	In High Forest Cover Landscapes (HFCLs) within HFCCs, a specific procedure will apply for legacy cases and development by indigenous peoples and local communities with legal or customary rights, taking into consideration regional and national multi-stakeholder processes. Until this procedure is developed and endorsed, 7.12.2 applies. PROCEDURAL NOTE for 7.12.3: There should be demonstrable benefits to the local community; clear recognition of legal and customary lands based on participatory land use planning; development should be proportional to the needs of the local community; with a balance between conservation and development. This procedure will also cover planting on previous or abandoned agricultural land / plantations. All other P&C requirements apply, including FPIC		The requirement in this indicator does not apply to Segamaha CU. 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.thus	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

	and HCV requirements.			
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).		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. During the 2025 ASA 1 assessment, a significant increase in the High Conservation Value (HCV) area was identified, rising from 199.5 hectares to 260.10 hectares. This increase is attributed to the implementation of advanced estate drone mapping and remapping activities, which provided more accurate spatial data. Despite this update, it was found that none of the estates under the Segamaha Business Unit (BU) had revised their HCV management plans to align with the newly mapped area. This oversight indicates a lack of integration between mapping updates and management practices, which is critical to ensure the proper protection and monitoring of HCV areas. As a result of this non-compliance, a Major Non-Conformity Report (NCR), reference number **MZK 01 2025,** has been issued. Immediate corrective action is required to update the HCV management plans across all affected estates in accordance with the revised boundaries and areas.	☐ Conform ☒ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.12.5	Where rights of local communities have been identified in HCV areas, HCS forest after 15 November 2018, peatland and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their		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.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	involvement in the maintenance and management of these conservation areas.			☐ Not Applicable (justification required)
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.		The following program has been established in relation to the HCV/RTE protection during the year 2025. A training programme for year 2025 was available. An awareness HCV training like morning briefing has been conducted by Assistant Manager from Sungai Segamaha and G&G Estate to all workers (Sprayer, Manuring, Harvester, and Maintenance) dated 10/4/25 and 23/2/25 on HCV area, riparian buffer and patrolling HCV. Training for (Sprayer, Manuring, Harvester, and Maintenance) and Training dated 10/4/25 Taklimat Rondaan Alam Sekitar dan Biodiversiti at Bukit Segamaha. Latihan High Conservation Value (HCV) dated 11/2/25 to all workers at Tabung Tentera Estate. An appropriate disciplinary measure was instituted in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect or kill these species, and also Policy and Statement has been developed for disciplinary measures. The statement also available at AP Post surrounding the Segamaha CU	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		Segamaha CU continues to discourage any illegal or inappropriate hunting, fishing or collecting activities. Evidence was seen during the site review that signage to prohibit hunting, fishing and pesticide spraying not allowed within buffer area at the HCV Area. It was noted that AP has been monitoring surrounding the estate to control everything including any illegal activities. Latest monitoring for HCV area, Small Patches Forest has been conducted by Sg. Segamaha estate on 8/1/25, 22/2/25, 16/3/25 and etc. The monitoring activities was recorded in the HCV & RTE Monthly Checklist January – March 2025.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			G&G Estate Latest monitoring for HCV has been done monthly as per recommendation by wildlife department and Forestry of Ulu Segama-Malua on 3/4/25, 29/3/25, 19/3/25,13/2/25, 8/2/25 and etc. The monitoring activities was recorded in the Book Rekod Rondaan HCV and Form Monitoring of RTE. Latest monitoring for HCV area, Small Patches Forest has been conducted by Bukit Segamaha estate on 7/4/25, 4/3/25, 6/2/25, 4/1/25 and etc. The monitoring activities was recorded in the HCV & RTE Tabung Tentera Estate, the monitoring activities has been done once a Month and was recorded in 'Monitoring Biodiversity Found in ladang Tabung tentera Sabah form dated, 13/4/25, 18/3/25, 14/2/25, 11/1/25 and etc. Segamaha CU had Management Plan already identify Wider landscape Level, and the RTE monitoring program, latest Outcomes of Latest HCV/RTE Monitoring was fed back into the Latest management Plan in 2025 at All Estates Affected at Segamaha CU after consultation with Wildlife department related to RTE enter the Estate Sighted Group Monitoring Elephant Namely WCC Group, this group is for monitoring elephant belt area Lahad datu-Kinabatangan-Sukau-Sandakan	
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.		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.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6. Summary of Audit Findings

6.1 Positive and noteworthy findings

No.	Positive finding
1	▪ Workers work 6 days a week with one rest day (Friday). They work 7.5 hours with a minimum of 30 minutes' break in between. ▪ All workers confirmed that they receive a minimum of RM1700 per month. They receive their salaries before 7th of every month. As of the date of this audit, all workers sampled aware on the new Minimum Wages (Amendment 2022). ▪ Any overtime work is mutually agreed between workers and management, and that there is no element of forcing. ▪ Gender Committee – At all CU'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.
2	There have been no reports of abuse or forced labor for contractor workers. Salaries are paid via cash payment with a payment voucher provided detailing the payment as a pay slip. The workers have been paid the entitlements as per the Sabah Labor Ordinance, such as work on rest days, public holidays, annual leave, maternity leave, medical leave, etc.
3	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.
4	Workers provided with free of charge certified PPE and in good quality
5	Segamaha CU continue to comply with of the applicable laws and
6	The estates have installed boundary markers as sighted during the visit at the estates. This confirmed that they have maintained boundary markers by installing the red/white pole and signage. There are trenches being constructed between the external properties and road separation for the boundary within the sisters'
7	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
8	Segamaha POM and supply base have established and implemented its commitment to a long-term sustainability and financial viability through an operating expenditure /capital expenditure planning
9	Based on site inspections at the housing areas of each operating unit, it was observed that certain previously highlighted housing issues were repaired and upgraded according to structural safety and hygiene standards
10	recruitment process was clearly stated in the procedure where the recruitment was based on age, medical fitness and etc. There is no any discrimination based on religion, gender, nationality etc. during their recruitment. The recruitment process is based on skills, capabilities, medical fitness necessary and etc. The termination and retirement process are also been stated inside same procedure which accordance as per regulations. Meanwhile, promotion process is available for the local & foreign workers in the Limits of Authorities (LOA)
11	Medical care and accident insurance is provided to all employees, both Local and Foreign workers under Employees' Social Security Act 1969 (Act 4).
12	There was no land preparation in Estates by burning ever since BPB practiced zero burning as described in the Sustainability Policy dated 12 July 2021 signed by Chief Executive Officer item on "pematuhan tiada pembakaran terbuka".
13	As verified at Segamaha CU facilities for workers and through interview with sampled workers, they have obtained adequate access to treated clean water. Cleanliness of drinking water supplied to worker was ensured by carrying water analysis.
14	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.
15	There was no conflict or dispute over the land. The audit team has also interviewed relevant stakeholders such as the *Majlis Pengurusan Komuniti Kampung Paris, Majlis Pengurusan Komuniti Kampung Sungai Takala*, Pasit Citra Sdn Bhd, Magna Jadi Sdn Bhd and Pertanian Selangor. From the recorded news and interviews, it can be concluded that there was no evidence of any land disputes between at Segamaha CU with local communities and neighbouring estates.

6.2 Non-conformities and opportunities for improvement

Summary of nonconformities and opportunities for improvement under the RSPO Principles & Criteria				
Principle	**Major**	**Minor**	**Opportunities for Improvement**	**Total No Findings**
Principle 1: Behave Ethically and Transparently	NA	NA	NA	NA
Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.	NA	1	NA	**1**
Principle 3: Optimise productivity, efficiency, positive impacts and resilience *(Includes IP and/or MB Module)*	NA	NA	NA	NA
Principle 4: Respect Community and Human Rights and Deliver Benefits	NA	NA	NA	NA
Principle 5: Support Smallholder Inclusion		NA	NA	NA
Principle 6: Respect Workers Rights and Conditions	1	NA	NA	**1**
Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment	1	NA	NA	**1**
Certification Systems Document	NA	NA	NA	
Total	**2**	**1**	NA	**3**

7. Nonconformity(ies) Issue in this Audit

Indicator Number	MZK 01 2025
Nonconformity Number	1
Nonconformity Category	☒ Major Nonconformity ☐ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	18 April 2025
Nonconformity Issued To *(when more than one site/member)*: Segamaha CU	
Deadline:	☒ 3 months from date of closing meeting ☐12 months from date of closing meeting
Mode of Nonconformity Closure	☒ Onsite ☐ Off-site
Standard Reference	**RSPO P&C MYNI**
Nonconformity Statement: The Integrated Management Plan was not aligned with the newly designated HCV area	
Evidence: There is a significant increase in the High Conservation Value (HCV) area identified, rising from 199.5 hectares to 260.10 hectares. Despite this update, it was found that none of the estates under the Segamaha Business Unit (BU) had revised their HCV management plans to align with the newly mapped area.	
Root Cause Analysis	The HCV Management Plan was not updated or revised to reflect the change in HCV area from 199.5 ha to 260.10 ha in Segamaha Business Unit. Person in-charge of updating the HCV Management Plan was not aware that the change of HCV area should be updated in the management plan
Correction(s)	The HCV management plan was updated to align with the changes in HCV area from 199.50 ha to 260.10 ha in Segamaha Business Unit. Discrepancies in the recorded HCV area were identified and an action plan to remap the existing HCV area was included in the revised management plan.
Corrective Action Implemented *(including any evidence submitted)*	The Sustainability & Safety Department (SSD), which is responsible for monitoring any amendments to HCV areas, must notify Segamaha Business Unit or any relevant business unit of such changes. The notified unit must then update their HCV Management Plan accordingly to reflect the revised HCV area

Date of Response	10/7/2025
Audit Team Conclusion *(including any evidence reviewed)*	Sighted communication between land department and estate management finalizing actual certified areas. Also sighted revised of HCV management plan was updated on 23/05/2025 at Bukit Segamaha Estate, on date 06/07/2025 at Sg. Segamaha Estate and on date 23/05/2025 at LTTS
Status of Nonconformity	☒ Closed ☐ Open
Date of Closure:	15/7/2025

Indicator Number	MZK 02 2025
Nonconformity Number	2
Nonconformity Category	☐ Major Nonconformity ☒ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	18 April 2025
Nonconformity Issued To *(when more than one site/member)*: Segamaha CU Estates	
Deadline:	☐ 3 months from date of closing meeting ☒12 months from date of closing meeting
Mode of Nonconformity Closure	☒ Onsite ☐ Off-site
Standard Reference	**RSPO P&C MYNI**
Nonconformity Statement: Insufficient evidence of legal due diligence towards contractor	
Evidence: It was found that Sungai Segamaha, Bukit Segamaha and Ladang Tabung Tentera Estate has appointed Syarikat Seri Tani as FFB Transporter to the Mill. However, there is insufficient evidence that Sungai Segamaha, Bukit Segamaha and Ladang Tabung Tentera Estate has performed legal due diligence to Syarikat Seri Tani prior renewal of contract agreements for year 2025	
Root Cause Analysis	CUs have established Committee Supplier Evaluation to conduct the evaluation for contractor. Due diligence was conducted concurrently with the evaluation. However, the due diligence checklist was not comprehensive, thus, it did not cover all the necessary areas to properly evaluate the contractors.

Correction(s)	Revise the due diligence checklist to include key criteria such as PPE issuance, compliance with relevant labour laws or ordinances, and required competencies or training. Next, estate to conduct due diligence on the FFB transport using the updated checklist.
Corrective Action Implemented *(including any evidence submitted)*	Review due diligence checklist on an annual basis or where required, to ensure contractor's compliance with state and national regulations
Date of Response	10/07/2025
Audit Team Conclusion *(including any evidence reviewed)*	Due diligence checklist verified. Inside the checklist, total 15 criteria been monitored by the estate management such as minimum wages, mandatory salary deduction and PPE issuance. This was found adequate to close the NCR.
Status of Nonconformity	☐ Closed ☒ Open
Date of Closure:	DD Mmm YYYY

Indicator Number	RAR 01 2025
Nonconformity Number	3
Nonconformity Category	☒ Major Nonconformity ☐ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	18 April 2025
Nonconformity Issued To *(when more than one site/member)*: Segamaha CU	
Deadline:	☒ 3 months from date of closing meeting ☐12 months from date of closing meeting
Mode of Nonconformity Closure	☒ Onsite ☐ Off-site
Standard Reference	**RSPO P&C MYNI**
Nonconformity Statement: Non-compliance related to documents detailing payments (payroll documents do not give accurate information) and Excessive Working Hours	
Objective evidence: During the document review conducted at the estates and mill, samples of workers' monthly payslips and check rolls were examined for the month of March 2025 (Estates) and October 2024 & August 2024(POM). The review revealed instances of non-compliance with the relevant policies and regulatory requirements as outlined in the Boustead Sustainability Policy, Workers' Employment Contract, the Minimum Wages Order 2024, and the Employment Act (Section 104(7)). Details of the non-compliance findings are summarized below: **(detailing payments (payroll documents do not give accurate information))** A MEMO (warning letter) was sighted, issued by the employer to workers for uncompleted working hours and unfinished tasks. The MEMO documented the workers' actual time in and out, averaging 0.5 working days, and was acknowledged and signed by both employer and employee. During interviews with both employees and employers, a decline in outturn & productivity was commonly attributed to the fasting month. Based on interviews with the chief clerk and verification of their pay slips, it was identified that the PIMACS system is currently unable to record partial working days. As a result, any day with less than full working hours is still registered as 1 full working day in the system. Also was sighted that detailing on pay slips employees of contractor Syarikat Sri Tani & Concern Enterprise did not include detailing i.e outturn, absent, annual leave, etc. This discrepancy has led to misalignment between actual working time and recorded attendance, and subsequently inaccurate wage calculations.	
Root Cause Analysis	1. The worker did not complete 8 hours of work or their assigned tasks, resulting in low productivity and failure to meet minimum wage requirements. Although worker did not reach the 8 hours of working hours in the PIMACS system will record 1 day. 2. The excessive working hours were primarily due to the

	unusually high volume of FFB received during the month, totaling 9,415.06 metric tons. Which was the highest recorded for the year 2024. This figure represents a 20.4% increase compared to the second highest month, December 2024, which had 7,820.66 metric tons. The surge in FFB inflow was not matched with appropriate adjustments in manpower or shift planning, leading to the over-reliance on existing workers to handle the operational demand.
Correction(s)	1. Immediately inform the IT Department and Plantation Operations Department regarding the unavailability of key in the 0.5 days on PIMACS. The wages calculation was revised by key in the actual days work using excel format since the past month record cannot be edited. 2. Work schedules were quickly revised to ensure no one works more than 12 hours a day, including overtime. Shift rotations were adjusted to spread the workload more evenly and reduce pressure on specific staff during busy periods. To ease manpower shortages at the FFB ramp, support staff were temporarily reassigned. Estate workers who usually help with grading can be sent to the ramp when needed, especially during peak times. This helps keep operations running smoothly while staying within labor rules.
Corrective Action Implemented *(including any evidence submitted)*	1. Plantation Operations come out with circular of Daily Working Hour Requirement for Wage Entitlement calculation in line with Minimum Wages Order 2025, MAPA-NUPW Collective Agreement (Peninsular Malaysia), Labour Ordinance (Sabah Cap. 67), and Labour Ordinance (Sarawak Cap. 76). Field staff must record any worker with incomplete working hours in the check roll book. The check roll clerk will then enter the manday accordingly in the PIMACS system, based on the recorded working hours. 2. Mill implemented a new Overtime Monitoring and Control Procedure, effective immediately: a. Introduction of Overtime Log Sheet: i. Each department head is required to fill out an Overtime Log Sheet if any worker is planned to work beyond regular working hours. ii. The log sheet must be submitted to the mill office before 4:00 PM on the same day. b. Details Required in the Log Sheet: i. Name of the worker assigned for overtime. ii. Start time and expected finish time of the overtime. iii. Specific task or activity to be completed during the overtime period. c. Overtime Limitation: i. The total overtime must not exceed 4 hours, to comply with the legal maximum of 12 working hours per

	day (8 hours regular + 4 hours overtime). d. Approval and Verification: i. The Mill Manager or Assistant Manager will review and evaluate the submitted log sheets. ii. Overtime will only be approved if deemed necessary and reasonable based on the task described. e. Work Continuation Protocol: i. If a task requires more than 4 hours to complete, the department head must arrange for another worker or a second shift team to continue the task, ensuring that no individual exceeds the permitted daily working limit.
Date of Response	10/07/2025
Audit Team Conclusion *(including any evidence reviewed)*	Verified company internal circular dated 4/7/2025 addressed details on the daily working hour requirement for wage entitlement including PIMACS system recording. This circular been display at company office notice board. Check roll book been recorded uncomplete 0.5 as per evidence submitted and can key in inside the PIMACS. Established overtime form for Mill verified and sighted monitoring of overtime hours well recorded inside the forms.
Status of Nonconformity	☒ Closed ☐ Open
Date of Closure:	15/7/2025

8. Opportunity for Improvement (OFI) Issue in this Audit

Indicator Number	NA
Opportunity for Improvement Number	NA
Date of Opportunity for Improvement Issued	NA
Opportunity for Improvement Issued To *(when more than one site/member)*:	
Standard Reference	
Opportunity for Improvement Statement:	

Add tables as necessary

9. Status of Nonconformities Previously Identified and Opportunity for Improvement

Indicator No	Nonconformity No	Evidence Observed / Nonconformity Raised	Auditee Response Correction / Corrective Action	Verification of Correction/ Corrective Action	Conclusion /Status
7.10.3	RMN 02 2024	**Finding:** Pollution prevention plan not adequately implemented and monitored. **Objective evidence:** Site visit at contractor workshop (Concern Enterprise) at G&G estate, found that traces of oil leachate channeled to natural drain without adequate control measure. Site visit at contractor housing area (Generasi Beringin Sdn Bhd) at G&G estate, found that traces of oil at vehicle servicing area which without adequate control measure.	Correction: 1. Concern Enterprise clears up the traces of oil leachate and disposes of it as scheduled waste i.e., SW408 – Contaminated soil. Next, build proper oil trap to contain any oil spillage from machinery servicing activities or leaking engines. Lastly, develop a schedule to collect the oil from the oil trap to avoid spilling over. 2. Build temporary workshop, equipped with oil spillage facilities. Corrective action: 1. Conduct training on scheduled waste management, particularly in handling oil spillage and managing used oil, to all contractors who are using heavy machineries for their task in the estate. 2. Conduct an engagement with the Head of Procurement Department to discuss the terms and conditions for all vendor i.e., contractor, especially	Site visit at contractor workshop (Concern Enterprise) at G&G estate, found that perimeter drain complete with oil trap been construct and the housekeeping found adequate. Hence ***Major NCR RMN 02*** effectively closed	**closed**

			contractors who use heavy machinery on a daily basis, to ensure this issue does not reoccur in future vendor appointment.		
7.3.2	RMN 01 2024	**Finding:** Disposal of scheduled waste not accordance to procedure. **Objective evidence:** Site visit at Ladang Bukit Segamaha, found at scrap iron yard, one full drum and a half open drum contained used oil with worn out label (SW label) are found unattended. For Ladang Sungai Segamaha, record of scheduled waste disposal available are been updated manually inside "Bahan Buangan Berjadual" book. Recorded that dated 11/3/2024 for SW 410, SW 305 and SW 409. However e-SWIS record for SW 409 & SW 410 were not available during the assessment	Correction: 1. Ladang Bukit Segamaha – Relocate the drums from the scrap iron yard to the scheduled wastes store. Next, attach labels and fill them in accordingly. 2. Ladang Sungai Segamaha – Register the SW 409 and SW 410 on e-SWIS. Next, key in the existing record of SW 409 and SW 410 on e-SWIS. Corrective action: 1. Ladang Bukit Segamaha – Appoint suitable person in-charge to monitor the scrap iron yard to ensure no scheduled wastes was stored there. Establish monitoring schedule to ensure regular monitoring. 2. Ladang Sungai Segamaha – Conduct training on Scheduled Wastes Procedure to the person in-charge. Evaluate his/her understanding on the	The Scheduled Waste Procedure SSD/02/SW-02, revision 2, effective date 03/01/2023 has been established and maintained. **<u>Bukit Segamaha Estate</u>** • Inventory of SW has been reported to DOE by monthly basis sighted latest submission on date 11/03/2025. • For medical waste generated from estate clinic, all been recorded inside 'Clinical Waste Recordl' and the items been collected by visiting medical officer before been disposed to Sedafiat Sdn Bhd latest dated 8/4/2025. • Collection of SW is made by Lagenda	**closed**

				Bumimas Sdn Bhd on date 28/09/2024 for waste items SW305 and SW 410 and new generation in January 2025. Site visit at Scheduled Waste Store found appropriate been label and scrap iron area are well maintained. Hence previous ***Minor NCR RMN 01 closed***. **<u>Segamaha POM</u>** • Inventory of SW has been reported to DOE by monthly basis sighted latest submission on date 30/03/2025. • Collection of SW is made by Lagenda Bumimas Sdn Bhd on date 24/09/2024 for waste items SW305, SW306, SW410, SW109 and SW409. **<u>G&G Estate</u>** • Inventory of SW has been reported to DOE by monthly basis sighted latest	

				submission on date 05/03/2025. • Collection of SW is made by Lagenda Bumimas Sdn Bhd on date 18-21/09/2024 for waste items SW305, SW410 and SW409 **LTT Estate** • Inventory of SW has been reported to DOE by monthly basis sighted latest submission on date 09/04/2025. Collection of SW is made by Lagenda Bumimas Sdn Bhd on date 1/10/2024-24/9/2024 for waste items SW305, SW306, and SW409	

Indicator No	Opportunity for Improvement Number	Opportunity for Improvement Statement:	Verification / Follow-up actions:
NA	NA	NA	NA

10. Stakeholder Consultation Process

CB should ensure that all relevant stakeholders are consulted. The relevant stakeholders include but are not limited to statutory bodies, indigenous peoples, local communities (including women representatives, and displaced communities), workers and workers' organisations (including migrant workers), smallholders, and local and national NGOs.

Date of public announcement made: Only for the case of IC or RC

Summary of stakeholder's comments and the CB's responses and findings are presented in the table below:

11.1 For Audit Report

No	Consulted Stakeholders *Name of Stakeholders*	Date of Consultation/ Comment Received	Method of Consultation/Comment received	Feedback/Comments/Issue Raised Received from Stakeholders	CB's Responses

11.2 For Public Summary Report

No	Consulted Stakeholders *(Type of Stakeholders)*	Date of Consultation/ Comment Received	Method of Consultation/Comment received	Feedback/Comments/Issue Raised Received from Stakeholders	CB's Responses
1	Worker representative	Onsite	interview	All local and Indonesian workers confirmed that their leaders were freely elected by the workers themselves. No issues were reported by the workers during the audit. In the event of any	No issues on management and continuously communicate with foreign and

				issues, they stated that they would discuss them with management, who would then take appropriate action to resolve the matter. There were no indications of discrimination, as all workers are treated equally by the management. Overtime work is offered on a voluntary basis.	local workers during JCC meeting on annual basis. Any issue raised will be registered and follow up using SIA action plan.
2	Gender committee representative	Onsite	interview	They stated that management treats female workers equally to male workers, including in job opportunities and promotions, based on performance and capability. They also confirmed that no cases of discrimination, sexual harassment, or domestic violence have been reported. Additionally, they are aware of the reporting channels should any such cases occur in the estate.	Reviewed records of meeting minutes for gender committee verified the discussion been recorded. Onsite interview confirmed no discrimination and sexual harassment lodged by female workers and minutes.
3	Employees / Workers Organizations	Onsite	interview	Based on interviews conducted with mill and estates workers, including both local and Indonesian workers, involving both male and female employees engaged in various work scopes. a. Daily rated workers confirmed that they receive a minimum wages per month. For piece-rated workers, so	The management has effectively implemented human rights values in compliance with international laws

				long they have achieved their target, they too will get a minimum wage. They receive their salaries before 7th of every month. However sighted that the payment and recording system PIMACS did not allig actual working time and payment. *Hence Major NCR.* b. Workers work 6 days a week with one rest day (Sunday). They work 8 hours with a minimum of 30 minutes' break in between. *c.* Any overtime work is mutually agreed between workers and management, and that there is no element of forcing. However found that excessive overtime occurred at mill. Hence *Major NCR* raised. d. Foreign workers are not subjected to any recruitment fee. Foreign workers kept their own passports and will only return the passport to office for renewal. e. Workers are generally satisfied with the way complaints lodged are acted upon. Delays in house repairs, if any, are usually due to the need to order repair parts. f. Workers, including foreign workers get to appoint their own representatives. There is no interference of influence applied by the employer. Samples of payslips were also examined and verified to ensure that	and industry best practices. During this audit, no issues related to social aspects, including labor rights, workplace discrimination, or ethical treatment of workers, were identified. The company has established proper mechanisms to ensure fair wages, safe working conditions, non-discriminatory policies, and grievance resolution processes. Additionally, workers have access to proper accommodation, medical facilities, and channels to voice their concerns without fear of retaliation. This demonstrates the management's

				workers were being paid in accordance with the requirements stipulated under the Minimum Wages Order 2024 and the Sabah Labour Ordinance. The workers sampled for verification.	commitment to supporting social responsibility and ethical labor practices.

11.3 Summary of workers interviewed, and the CB's responses and findings are presented in the table below:

Total Workers in the Unit of Certification			**855**	
Sampled Worker Consulted/ Interviewed in This Audit			**93**	
No	**Type of Workers Consulted/ Interviewed**	**Interview Method**	**Feedback/Comments/Issue Raised/ Received from Workers**	**CB's Responses**
1	Oil Palm Harvesters	Site interviews	No issues	NA
2	General workers	Site interviews	No issues	NA
3	Piece rated workers	Site interviews	No issues	NA
4	Mill Operator	Site interviews	No issues	NA
5	Processing (POM)	Site interviews	No issues	NA
6	Clerk	Site interviews	No issues	NA
7	Wireman	Site interviews	No issues	NA

11.4 Consultation with Previous Land User

Total Identified Previous Land User in the Unit of Certification				
Sampled Previous Land User in This Audit				
Name of Previous Land User	**Contact Details (address/telephone/email)**	**Total Area (Ha)**	**Date of Consultation**	**Result of Discussion with Previous Land User**
NA	*NA*	*NA*	*NA*	*NA*

11. Time Bound Plan

Name of the Management Unit	Country	Name of the Mills and Supply Bases	Total Managed Area (Ha)	Certification Status	Plan Year for Certification	Actual Certification Year	New Proposed Year for Certification
Sungai Jernih	Malaysia	Sungai Jernih Palm Oil Mill		Certified		2011	
Sungai Jernih	Malaysia	Sungai Jernih	2,695.7000	Certified		2011	
Sungai Jernih	Malaysia	Bebar	2,340.6000	Certified		2011	
Sungai Jernih	Malaysia	Tabung Tentera Terengganu	1,810.7000	Certified		2011	
Trong	Malaysia	Trong Palm Oil Mill		Certified		2017	
Trong	Malaysia	Taiping Rubber Plantations (TRP)	1,382.8000	Certified		2017	

Trong	Malaysia	Malaya	906.2000	Certified		2017	
Trong	Malaysia	Bukit Mertajam	3,044.9000	Certified		2017	
Trong	Malaysia	Stothard	983.1000	Certified		2017	
Trong	Malaysia	Kuala Muda	1,519.5000	Certified		2017	
Trong	Malaysia	Batu Pekaka	968.7000	Certified		2017	
Telok Sengat	Malaysia	Telok Sengat Palm Oil Mill		Certified		2019	
Telok Sengat	Malaysia	Telok Sengat	3,680.0000	Certified		2019	

Telok Sengat	Malaysia	Chamek	816.9000	Certified		2019	
Telok Sengat	Malaysia	Kulai Young	670.5000	Certified		2019	
Segaria	Malaysia	Segaria Palm Oil Mill		Certified		2018	
Segaria	Malaysia	Segaria	4,746.2000	Certified		2018	
Segamaha	Malaysia	Segamaha Palm Oil Mill		Certified		2019	
Segamaha	Malaysia	Sungai Segamaha	3,244.5000	Certified		2019	
Segamaha	Malaysia	Bukit Segamaha	2,415.5000	Certified		2019	

Segamaha	Malaysia	G&G	2,409.8000	Certified		2019	
Segamaha	Malaysia	Tabung Tentera Sabah	2,023.0000	Certified		2019	
Nak	Malaysia	Nak Palm Oil Mill		Certified		2016	
Nak	Malaysia	Nak	1,386.1000	Certified		2016	
Nak	Malaysia	Sutera	2,200.7000	Certified		2016	
Nak	Malaysia	Resort	1,135.1000	Certified		2016	
Lepan Kabu	Malaysia	Lepan Kabu	2,015.4000	Certified		2024	

Eldred Bekoh	Malaysia	Eldred	1,827.3000	Certified		2024	
Eldred Bekoh	Malaysia	Bekoh	1,226.1000	Certified		2024	
Rimba Nilai Business Unit	Malaysia	Rimba Nilai Palm Oil Mill	0.0000	Not Certified	2023		2026
Rimba Nilai Business Unit	Malaysia	Sungai Sungai 1	1,973.1000	Not Certified	2023		2026
Rimba Nilai Business Unit	Malaysia	Sungai Sungai 2	2,342.3000	Not Certified	2023		2026
Rimba Nilai Business Unit	Malaysia	Sungai Sungai 3	1,755.6000	Not Certified	2023		2026
Rimba Nilai Business Unit	Malaysia	Lembah Paitan	1,373.7000	Not Certified	2023		2026

Rimba Nilai Business Unit	Malaysia	Kawananan	2,585.1000	Not Certified	2023		2026
Tawai	Malaysia	Tawai Palm Oil Mill		Not Certified	2024		2026
Tawai	Malaysia	Tawai 1	1,792.4000	Not Certified	2024		2026
Tawai	Malaysia	Tawai 2	3,232.7000	Not Certified	2024		2026
Tawai	Malaysia	Pertama	2,703.9000	Not Certified	2024		2026
Tawai	Malaysia	Sapa Payau	1,240.2000	Not Certified	2024		2026
Tawai	Malaysia	Ruku Ruku	3,196.2000	Not Certified	2024		2026

Tawai	Malaysia	Lokan	2,565.1000	Not Certified	2024		2026
Tawai	Malaysia	Lokan Baru	1,873.9000	Not Certified	2024		2026
Kanowit Tinjar	Malaysia	Kanowit Palm Oil Mill		Not Certified	2024		2026
Kanowit Tinjar	Malaysia	Jih	2,936.4000	Not Certified	2024		2026
Kanowit Tinjar	Malaysia	Bawan	1,794.4000	Not Certified	2024		2026
Kanowit Tinjar	Malaysia	Pedai	3,421.6000	Not Certified	2024		2026
Kanowit Tinjar	Malaysia	Mapai	2,467.1000	Not Certified	2024		2026

Kanowit Tinjar	Malaysia	Kelimut	3,444.5000	Not Certified	2024		2026
Kanowit Tinjar	Malaysia	Loagan Bunut Palm Oil Mill		Not Certified	2024		2026
Kanowit Tinjar	Malaysia	Loagan Bunut	12,522.1200	Not Certified	2024		2026

12. Requirements on Multiple Management Unit

Requirement	Findings/Compliance
A time bound plan for certifying all its management units and/or entities, including the units where the organisation has management control and no or minor shareholding has been established by the certification unit.	**Applicable**
Was the time bound plan submitted during the initial audit?	As of 18/04/2025, the time bound plan listed below are the most updated TBP which was approved by RSPO on date 18/01/2024. The TBP contains list of both certified and non-certified units, including independent mills as well. The TBP is currently listed for units under Boustead.
Does the time bound plan contain a current list of all estates and mills?	**Yes**
Does the time bound plan include the certification of all estates and mills within five years after obtaining RSPO membership?	**Yes**

Are there any new acquisitions of land done by the certification unit since the last audit? If YES, is the time bound plan updated to indicate that the newly acquired land is to becertified within a three year timeframe?	**No**
If there are any deviations from these maximum periods, did the Unit of Certification request approval from the RSPO Secretariat?	**Yes**
Has the CB verified the progress of the time bound plan established by the Unit of Certification during the annual surveillance audit? *Note: If the CB conducting the surveillance audit differs from the CB that initially accepted the time bound plan, the latter CB must assess the appropriateness of the time bound plan at the time of its first involvement and will only verify its continued appropriateness thereafter.*	**Yes**
Is there any revision made to the time bound plan? If YES, has the revised time bound plan been reviewed by the CB? *Note: Changes to the time bound plan are allowed only if the organisation can provide evidence to the CB that these changes are justified.*The requirements will also apply to any newly acquired subsidiary from the moment that the company is legally registered with the local notary or Chamber of Commerce (or equivalent).	Yes, there was a revision of the time bound plan for FGV. The revised time bound has been approved by RSPO on the 18/01/2024. The revision of the time bound plan is mostly on the uncertified unit proposed certified timeline

Are there any isolated lapses in the implementation of a time bound plan? If YES, a minor non-compliance shall be raised.	**No**
Is there any evidence of fundamental failure to proceed with the implementation of the plan? If YES, a major non-compliance shall be raised.	**NO**

13. Requirements for Uncertified Management Units

Requirement	Findings/Compliance
Is there any replacement of primary forest or any area required to maintain or enhance HCVs in accordance with RSPO P&C criterion 7.3 since 1st January 2010? If YES, did the CB verify that it complies with the RSPO New Planting Procedure (NPP)? *Note: 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.
Are there any land conflicts reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, has it been resolved through a mutually agreed process, such as the RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8.? *Note: In case of issues related to land conflicts identified by the CB, details of the status/ progress to resolve such matters shall be clearly explained.*	It is confirmed that land conflict was resolved through FPIC processes which facilitates compliance with requirement of RSPO, accordance to: • Criteria 4.4 – on adequate participation and negotiated agreements (Sighted PMC minutes of meeting) • Criteria 4.6 – on land acquisition whereby the right to use the land is demonstrated. (Refer Memorandum of Consent (MOC) between NCR Landowners & LCDA (as Managing Agent), (Refer Joint Venture Agreement (JVA) between Boustead Plantations Berhad, BPB and Pelita Holding Sdn Bhd (PHSB) to develop land into oil palm plantation) • Criteria 4.7 – on mutual agreement for identifying people entitled to compensation is in place. • Criteria 4.8 – on the condition of land use as per land title to show evidence that necessary action has been taken to resolve the conflict with relevant parties.

	These were reviewed - MRRS: Q-021053- 05/2012; Q-02-105405/2012; Q-01-282-06/2012. (Refer www.kehakiman.gov.my/judgment/file/Q-02-1053-052012) and application no. 08(f)-449-09/2014(Q) Appellate Jurisdiction); The management of BPKSB have conforms & respect all parties by adopting FPIC to protects community rights and investors from risks. In addition, those mechanism is part of best practice standards and requirement of RSPO. There was also Series of Internal and External Audit through MSPO Certification on their uncertified unit being made: a) Teluk Sengat Estate (19-22/11/2024) b) Lapan Kabu Estate (21-22/10/2024) c) Rimba Nilai (Sugut) CU (10-15/03/2024) d) Tawai CU (14-18/06/2024) e) Loagan Bunut & Kanowit CU (11-15/11/2024) The Internal audit was conducted against RSPO P&C and RSPO Partial Certification Requirements
Is there any labour dispute reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, is it being resolved through a mutually agreed process, per RSPO P&C criterion 4.2? *Note: In case of an issue related to labour dispute identified by the CB, details of the status/ progress to resolve such matter shall be clearly explained.*	Series of Internal Audit and External Audit (RSPO Certification) on their uncertified unit was conducted as reported above. a) The audit was conducted against RSPO P&C and RSPO Partial Certification Requirements. b) There was no case of labour dispute reported in the internal audit report. The management also has established grievances, compliant, and disputes mechanism which is open to all affected parties and ensures anonymity of complainant. There is “Carta Organisasi Panel Aduan” (Panel of Complaint Committee) to handle complaint or grievance, including related to gender issues. The management had taken prudent action by conduct engagement and recommended action plans to:

	a) Improved communication and engagement (PMC Meeting-With present of LCDA, Land Survey, BPKSB b) Personnel, BEA), MCCM Meeting, Estate Management Meeting) c) Review communication and consultation as well as complaint and grievance procedures. Trained staff and create awareness among stakeholder on the Procedures (RSPO UBU Internal Assessment)
Is there any legal non-compliance reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, has it been addressed through measures consistent with the requirements of RSPO P&C criterion 2.1? *Note: In case of an issue related to legal non-compliance identified by the CB, details of the status/ progress to resolve such matter shall be clearly explained.*	Series of Internal Audit and External Audit (RSPO Certification) on their uncertified unit was conducted as reported above. a) The audit was conducted against RSPO P&C and RSPO Partial Certification Requirements. b) Several issues of legal non-compliance reported in the internal audit report such as lapses in scheduled waste management and it's being solved progressively. The management also has established a list on "Legal and Other Requirement Register" There are 15 sections of requirements subscribed to the Plantations & Mills operation. Among the requirements stated such as: Occupational Safety and Health Act, 1994; Factory and Machinery Act, 1967; Minimum Wages Order 2020; Employees' Minimum Standards of Housing, Accommodations and Amenities Act, 1990 (Amendment 2019); etc. The management has in place a license & permits register which captures all applicable local & national legal requirements such as: MPOB Licenses (menjual dan mengalih FFB). KPDNKK Permit Barang Kawalan berjadual for Diesel.

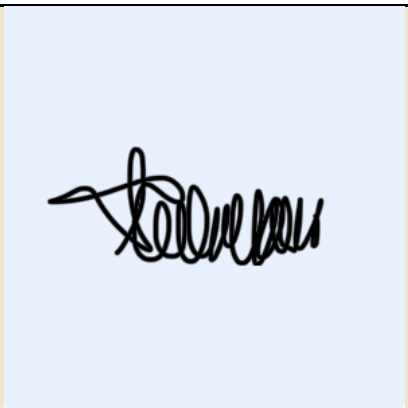
Has a positive assurance statement been provided based on their self-assessment (i.e., internal audit) regarding the requirements for Un-Certified Management Units?*Note:* *1. This would necessitate evidence of the self-assessment for each requirement.* *2. A POSITIVE ASSURANCE statement is MANDATORY to indicate the outcome of self-assessment.*	Based on statement in (a) to (d) above, the CU has assessed the condition of their uncertified unit and has stated full commitment to comply with all relevant requirements as specified above. a) Sighted the series of Internal Audit and External Audit (RSPO Certification) on their uncertified unit as conducted and reported accordingly. The audit was conducted against RSPO P&C and RSPO Partial Certification Requirements. b) Evidence of audit attendance list, audit checklist & report were made available to auditor as the supporting evidence. c) Verification through www.globalforestwatch.com, GOOGLE maps data, estates maps and through HCV assessment report, and planting profile there was no new planting and no new development of area was observed. d) With this, it can be concluded that the positive assurance made was justified
Did the CB conduct targeted stakeholder consultation (including consultation with the relevant NGO's) to evaluate the compliance related to Requirements on the Un-Certified Management Unit?	Public consultation was carried out to targeted stakeholder consultation (including consultation with the relevant NGO's) to evaluate the compliance related to Requirements on the Un-Certified Management Unit
Did the CB conduct desktop study on the Un-Certified Management Unit to identify risk of any potential non-compliances? *Note: (e.g. relevant complaints, labour disputes, land conflicts)*	As of this audit, Boustead Plantations Berhad is still on track and follow the requirement of uncertified requirement units, Further information can be obtained from Boustead ACOP. The details of the Time Bound Plan are described as per attachment 6. BPB is progressively undergoing the RSPO Certification process towards 100% RSPO certification of estates/mills. Details were provided in the Time Bound Plan described as per attachment/revision in the TBP.

Based on the result of the desktop study, did the CB decide to perform further stakeholder consultation or field inspection to assess the risk of any potential non-compliance with the requirements (as necessary)?	As of this audit, Boustead Plantations Berhad is still on track and follow the requirement of uncertified requirement units, Further information can be obtained from Boustead ACOP. The details of the Time Bound Plan are described as per attachment 6. BPB is progressively undergoing the RSPO Certification process towards 100% RSPO certification of estates/mills. Details were provided in the Time Bound Plan described as per attachment/revision in the TBP.

14. Audit Conclusion & Recommendation

Audit finding	
☐	No nonconformity recorded.
☒	Minor nonconformity recorded. A corrective action plan has been accepted. Verification of the nonconformity(ies) to be carried out in the next audit.
☒	Major nonconformity recorded. Evidence of implementation of the corrective actions have been accepted by the audit team. The nonconformity(ies) have been satisfactorily closed out.
Recommendation	
☐	Certification (Initial Certification)
☒	Continue certification (Annual Surveillance Audit)
☐	Renewal for certification (Recertification)
☐	Not recommended for certification. Reason: (*Please provide the reason/ justification)*

15. Acknowledgment of Internal Responsibility and Formal Sign-off Assessment Findings

Signing by the Management Unit		
I the undersigned, being the most senior management representative of the operation seeking or holding certification, agree with the contents and audit findings presented in this document. Furthermore, I confirm the following: · Acceptance of responsibility in execution of the instructions given. · That this company was made aware that the recommendation of the Audit Team is tentative, pending review and decision by the Certification Decision Maker assigned by the CB. · That during the closing meeting all agenda items were covered by the Audit Team Leader.		
Acknowledged by:		
Name	FARIDAN BIN HJ OTHMAN	
Position	REGIONAL HEAD SABAH REGION	
Date	12/08/2025	 Signature

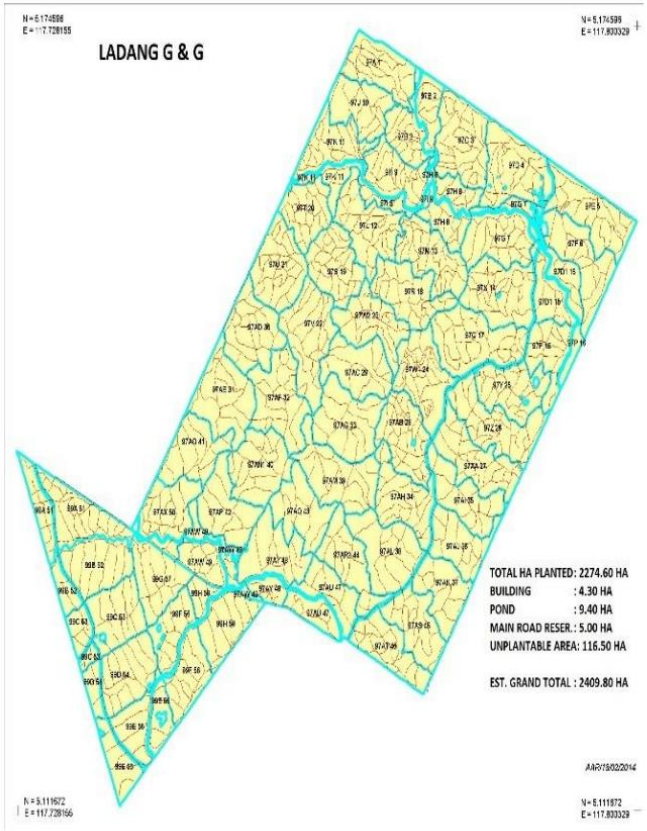
Signing by the Audit Team Leader		
I, the undersigned, being the Audit Team Leader, confirm that this report accurately reflects the findings and proceedings of the closing meeting. Furthermore, I affirm that the summary of the findings presented in this report is a true and accurate representation of the actual findings of the Audit Team.		
Acknowledged by:		
Name	ROZAIMEE BIN AB RAHMAN	
Position	Lead Auditor	
Date	17/7/2025	Signature

Signing by the Certification Decision Maker		
I, the undersigned, being the Certification Decision Maker, confirm that the information and conclusions contained in this report have been prepared in good faith and that the certification decision has been made based upon this information.		
Acknowledged by:		
Name	KAMINI SOORIAMOORTHY	
Position	SECTION HEAD	
Date	29/07/25	Signature

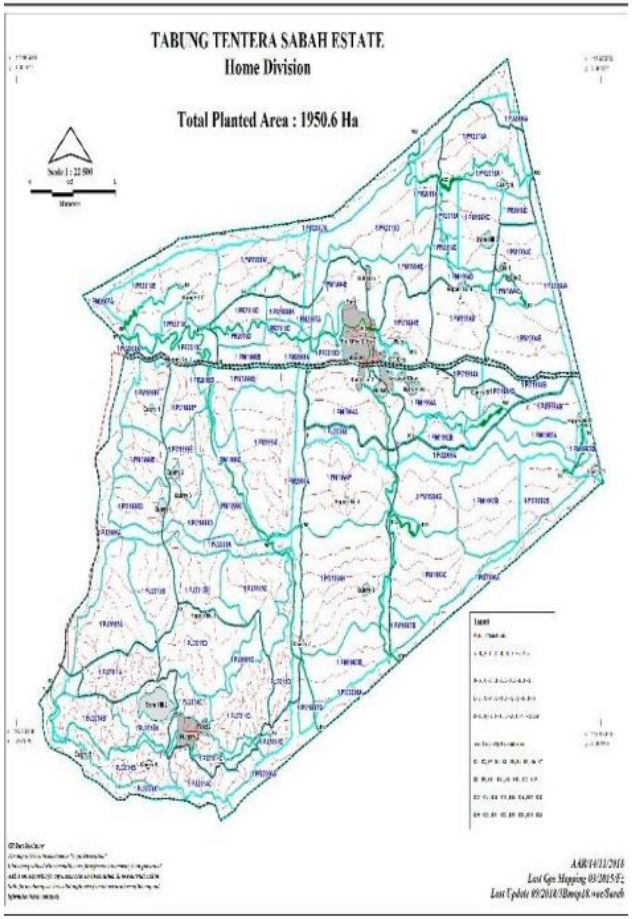
Appendix 1: Location Map Unit of Certification and Supply bases

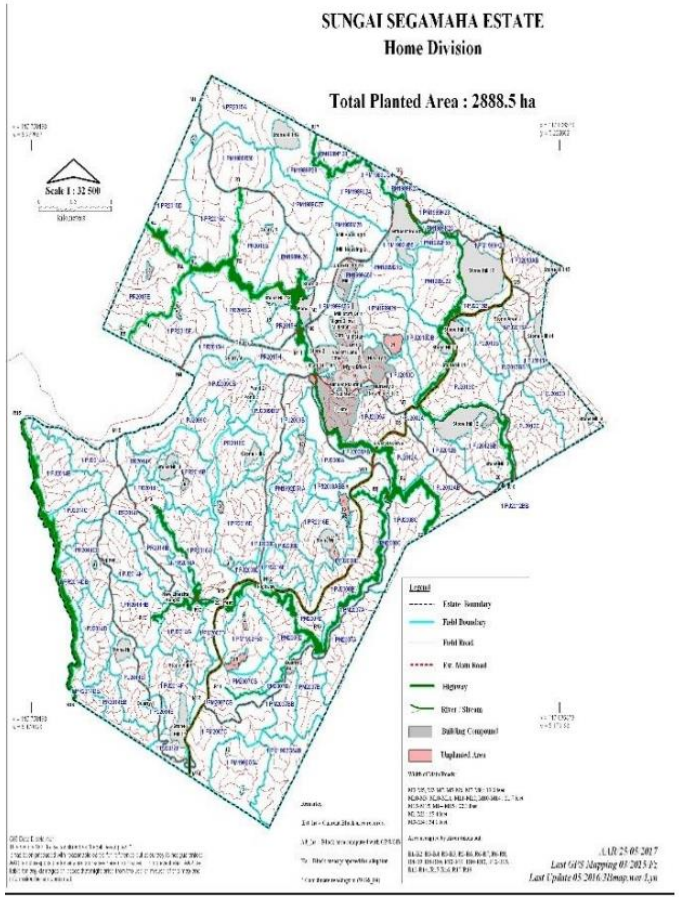


Bukit Segamaha



Ladang G&G





Ladang Tabung Tentera

Sungai Segamaha

Appendix 2: History of the changes in the current certification cycle

Assessment Type	Date of Audit	Changes
Annual Surveillance Audit 1	14 April 2025 – 18 April 2025	no changes

Appendix 3: Greenhouse Gas (GHG) Reporting Summary

The GHG emissions produced by the Unit of Certification (POM and its supply bases) in the period of 01 January 2024 until 31 December 2024 have been calculated using the RSPO PalmGHG Calculator (version 4). The assessment team had verified the data input in the PalmGHG Calculator against operations records. The Certification Unit has selected the following options from the PalmGHG Calculator when preparing inputs for the GHG emissions calculations:

☒ Apply Full Version

☐ Exclude LUC Emissions

The summary of the Net GHG emitted in December 2024 for POM and supply base are as following:

1. **Summary of Emissions**

Description	tCO_2eq/t product
CPO	0.71
PK	0.71
PKO	0.00
PKE	0.00

Extraction	%
OER	21.01
KER	3.25

2. Summary of Plantation/Field Emissions and Sink

Land Use	Ha
OP Planted Area	13538.07
OP Planted on Peat	0.00
Conservation (Forested)	79.20
Conservation (Non-Forested)	133.30
Total	13538.07

Production	t/year
FFB Processed	183,108.61
CPO Produced	38470

	Own Crop		Group		3rd Party		Total
	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	
Land Conversion	59522.19	0.40	0.00	0.00	19363.33	0.00	78885.52
CO_2 Emission from Fertilizer	1164.06	0.01	0.00	0.00	436.57	0.00	1600.62
N_2O Emission	845.14	0.01	0.00	0.00	165.33	0.00	1010.48
Fuel Consumption	2743.54	0.02	0.00	0.00	1990.97	0.06	4734.51
Peat Oxidation			0.00	0.00	0.00	0.00	
Crop Sequestration	-74040.44	-0.50	0.00	0.00	-17136.80	-0.48	-91177.24
Sequestration in Conservation Area	-714.22	-0.00	0.00	0.00	0.00	0.00	-714.22
Total	**-10479.73**	**-0.07**	**0.00**	**0.00**	**4819.40**	**0.13**	**-5660.33**

**Note: Includes both estates and smallholders (delete whichever not applicable)*

3. Summary of Mill Emission and Credits

	tCO_2	tCO_2e/t FFB
Emission		
POME	35892.39	0.20
Fuel Consumption	1307.52	0.01
Grid Electricity Utilization	0.00	0.00
Credit		
Export of Excess Electricity to Housing & Grid	0.00	0.00
Sales of PKS	0.00	0.00
Sales of EFB	0.00	0.00
Total	**37199.91**	**0.20**

4. Palm Oil Mill Effluent (POME) Treatment

Description	%
Divert to compost	0
Divert to anaerobic digestion	100

5. POME Diverted to Anaerobic Digestion

Description	%
Diverted to anaerobic pond	100
Diverted to methane capture (Flaring)	0
Diverted to methane capture (electricity generation)	0