RSPO P&C CERTIFICATION AUDIT REPORT

(ELDRED BEKOH CERTIFICATION UNIT)

Audit Application Number:	PC25-002884
Assessment Type:	Annual Surveillance Audit 1
Date of Audit:	10 June 2025 - 13 June 2025
Audit Report Number:	1
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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	ELDRED BEKOH CERTIFICATION UNIT
Address of the Management Unit/s	Jalan Ladang Eldred, 86500 Bekok, Johor, Malaysia
Country	Malaysia
Websites	https://bousteadplantations.com.my
Description of the Management Unit	Eldred Estate is located in Segamat District, Johor. It was formerly a rubber estate which was the main source of income for local people before replaced with oil palm in 1970. Eldred estate is surrounding by Kampung including Kampung Lenek (Orang Asli) and also with Sime Darby Plantations (Gunung Mas Estate), Achi Jaya and smallholders. Bekoh Estate is located in Tangkak District. It began as a rubber estate before been replace with Oil Palm. Kampung Bekoh and Kampung Tanah Gembur share common border with Bekoh Estate. The Fresh Fruit Bunches (FFB) from Eldred and Bekoh Estate are sold to Telok Sengat Palm Oil Mill. At time of audit both estates are certified with MSPO 2530-3:2013
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 00137
prisma Document Reference Number	*(N/A until June 2025)*
prisma Trading Account ID	TA25-016950
Scope of Certification	Production of Sustainable Fresh Fruit Bunches
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:	26 July 2024
Effective Date of Certificate:	26 July 2024
Expiry Date of Certificate:	25 July 2029
Name of Peer Reviewer	N/A (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**
NA	NA	NA	NA	NA	NA
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**
Bekoh Estate	SB25-003733	Bekoh Estate, P. O. Box 515, 89400, Tangkak, Johor	Own/Managed Estate	2.3576870	102.5378413
Eldred Estate	SB25-004084	Ladang Eldred, KB102, 86500 Bekok Segamat, Johor	Own/Managed Estate	2.2778183	103.1159176

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**
Eldred Estate	1,797.4	1,731.9	Nil	Nil	31.3	Nil	Nil	Nil	34.2
Bekoh Estate	1226.10	1198.6	Nil	Nil	11.70	Nil	Nil	Nil	15.8
TOTAL	**3,023.50**	**2,930.50**	**0.00**	**0.00**	**43.00**	**0.00**	**0.00**	**0.00**	**50.00**

Remarks:

1.In May 2024, the HCV area for Eldred Estate was reduced from 63.43 ha to 32.07 ha, and in June 2024, the HCV area for Bekoh Estate was reduced from 49.54 ha to 11.96 ha, following a realignment exercise conducted by MEC.

2.Subsequent verification by the Drone Unit led to a further revision of the HCV areas, adjusting Eldred Estate to 31.30 ha and Bekoh Estate to 11.70 ha. This revision was made based on alignment with the land title boundaries.

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**		
Eldred Estate	415.9	417.1	898.9	-	1,316.0	1,731.9
Bekoh Estate	198.10	150.70	568.80	281.0	1000.5	1198.60
TOTAL (ha)	**614.00**	**567.80**	**1467.70**	**281.00**	**2316.50**	**2930.50**
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)	
Eldred Estate	Nil	Nil	Nil	Nil	79.8	79.8
Bekoh Estate	60.6	84.8	97.7	98.5	0.0	341.6
TOTAL (ha)	**60.6**	**84.8**	**97.7**	**98.5**	**79.8**	**421.4**

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**	
NA	NA	NA	NA	NA
NA	NA	NA	NA	NA
TOTAL				NA

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

Name of other FFB Suppliers	**Type of FFB Suppliers**	**GPS Coordinates**		**FFB received by the mil (MT)**
		Latitude	**Longitude**	**During the current license period*
NA	NA	NA	NA	NA
NA	NA	NA	NA	NA
TOTAL				NA

3.6 Projected Certified Volume for Next License

Information of New License		
Next License Period	Start Date	26 July 2025
	End Date	25 July 2026
Projected Certified FFB Volume (MT)	50000	
Average Production Yield (MT/ Ha)	21.6	
Projected CSPO Certified Volume (MT)	Identity Preserved	10,500
	Mass Balance	-
Projected CSPK Certified Volume (MT)	Identity Preserved	2000
	Mass Balance	-
Oil Extraction Rate (OER) (%)	21	
Kernel Extraction Rate (KER) (%)	4	

3.7 Information of Previous & Current License (Identity Preserved)

Name of Palm Oil Mill	**NA**			
Information of License	**Previous Year License**		**Current Year License**	
License Period	Start Date	26/7/2024	Start Date	26/7/2024
	End Date	25/7/2025	End Date	25/7/2025
Actual Production Period Reported	From	26/7/2024	From	26/7/2024
	To	13/6/2025	To	13/6/2025
Projected FFB Certified Volume (MT)	46834		50000	
Actual production of FFB (MT)	New certified		43432.4	
Projected CSPO Certified Volume (MT)	9835.14		10,500	
Actual CSPO Production Volume (MT)	-		-	
Actual CSPO Volume Sold as RSPO Certified (MT)	-		-	
Actual CSPO Volume Sold as Conventional (MT)	-		-	
Actual CSPO Volume Sold under Other Scheme (MT)	-		-	
Total Actual CSPO Volume Sold (MT)	-		-	
Actual CSPO credits sold (where applicable)	-		-	

Projected CSPK Certified Volume (MT)	1873.36	2000
Actual CSPK Production Volume (MT)	-	-
Actual CSPK Volume Sold as RSPO Certified (MT)	-	-
Actual CSPK Volume Sold as Conventional (MT)	-	-
Actual CSPK Volume Sold under Other Scheme (MT)	-	-
Total Actual CSPK Volume Sold (MT)	-	-

3.8 Information of Previous & Current License (Mass Balance)

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

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

4. Audit Programme

4.1. Audit Methodology

The audit covered the two (no. of supply base) of its supply base. Instead of 100% supply base coverage, 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. The two supply base covered during the audit are Eldred Estate and Bekoh Estate). The audit included an on-site audit to the estates, 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
Rozaimee Ab Rahman (RAR)	Lead Auditor	ASI1AU6HF7
Dzulfiqar Azmi (DA)	Auditor	ASI1GIVNPH
Mohd Zulfakar Kamaruzaman (MZK)	Auditor	ASI17IDGG4

4.3. Audit Plan

Date	Time	CAB Auditor Number	Location	Activity
10 June 2025	8.00 am -5.00 pm	ASI1GIVNPH ASI17IDGG4 ASI1AU6HF7	Eldred Estate	• Opening Meeting for Eldred Estate. Audit team introduction and briefing on assessment objectives, scope, methodology, criteria and programmes by SIRIM QAS Audit Team Leader. Briefing on the organization background and implementation of RSPO at CU (including actions taken to address previous audit findings) by company Management Representative. • Briefing on the organization background and implementation of RSPO at CU (including actions taken to address previous audit findings) by company Management Representative. Logistics discussion to the sites to be visited • Coverage of assessment: P1 – P7 (Safety, Environment, - GHG, Best Practices) - Facilities at workplace inspection (worker quarters, water treatment plant, laboratory, clinic, stores, workshop, landfill area & etc. - Site inspection/interview at production area – FFB loading ramp, harvesting, spraying, etc - Safety & Health practice – witness activities at site - Hazard Identification and Risk Management - Chemical management - Waste management including disposal site - Aspects/impacts of Estate management - Pollution mitigating plans - River system and buffer zone management - Controlled/open burning - Business Plan - Management Review - Other areas identified during the assessment. - • Coverage of assessment: P1 – P7 (Social – Internal)

				- Facilities provided at line site inspection (i.e. workers/staff housing, mosque/surau, community center, School/CLC, Humana/Crèche, provision shop & etc. - Interview with mill workers – female, male, various nationality, various job scope, contractor workers, check roll workers. - Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. - Interview with gender committee, worker representative, contractors, supplier, etc - Workers Issues & welfare - Other areas identified during the assessment. **Coverage of assessment: P1 – P7 (Social – External)** - Interview with external stakeholders i.e. local communities, government agencies, NGO, smallholders, etc. - Local sustainable development - Support smallholder inclusion - Complaints and grievances - External stakeholder's issues & welfare - Other areas identified during the assessment. Audit team discussion / Interim closing / End of Day 1 audit
11 June 2025	8.00 am -5.00 pm	ASI1GIVNPH ASI17IDGG4	Eldred Estate	• Coverage of assessment: P1 – P7 (Safety, Environment, - GHG, Best Practices) - Facilities at workplace inspection (worker quarters, water treatment plant, laboratory, clinic, stores, workshop, landfill area & etc.

		ASI1AU6HF7		- Site inspection/interview at production area – FFB loading ramp, harvesting, manuring, spraing, & etc. - Safety & Health practice – witness activities at site - Hazard Identification and Risk Management - Chemical management - Waste management including disposal site - Aspects/impacts of mill management - Pollution mitigating plans - River system and Effluent Treatment/Discharge - Controlled/open burning - Business Plan - Management Review - Other areas identified during the assessment. - • Coverage of assessment: P1 – P7 (Social – Internal) - Facilities provided at line site inspection (i.e. workers/staff housing, mosque/surau, community center, School/CLC, Humana/Crèche, provision shop & etc. - Interview with mill workers – female, male, various nationality, various job scope, contractor workers, check roll workers. - Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. - Interview with gender committee, worker representative, contractors, supplier, etc - Workers Issues & welfare - Other areas identified during the assessment. **Coverage of assessment: P1 – P7 (Social – External)** - Interview with external stakeholders i.e. local communities, government agencies, NGO, smallholders, etc. - Local sustainable development

				- Support smallholder inclusion - Complaints and grievances - External stakeholder's issues & welfare - Other areas identified during the assessment. Audit team discussion / Interim closing / End of Day 2 audit
12 June 2025	8.00 am -5.00 pm	ASI1GIVNPH ASI17IDGG4 ASI1AU6HF7	Bekoh Estate	• Coverage of assessment: P1 – P7 (Safety, Environment, - GHG, Best Practices) - Facilities at workplace inspection (worker quarters, water treatment plant, laboratory, clinic, stores, workshop, landfill area & etc. - Site inspection/interview at production area – FFB loading ramp, boiler, sterilizer, biogas, laboratory, & etc. - Safety & Health practice – witness activities at site - Hazard Identification and Risk Management - Chemical management - Waste management including disposal site - Aspects/impacts of mill management - Pollution mitigating plans - River system and Effluent Treatment/Discharge - Controlled/open burning - Business Plan - Management Review - Other areas identified during the assessment. - • Coverage of assessment: P1 – P7 (Social – Internal) - Facilities provided at line site inspection (i.e. workers/staff housing, mosque/surau, community center, School/CLC, Humana/Crèche, provision shop & etc.

				- Interview with mill workers – female, male, various nationality, various job scope, contractor workers, check roll workers. - Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. - Interview with gender committee, worker representative, contractors, supplier, etc - Workers Issues & welfare - Other areas identified during the assessment. **Coverage of assessment: P1 – P7 (Social – External)** - Interview with external stakeholders i.e. local communities, government agencies, NGO, smallholders, etc. - Local sustainable development - Support smallholder inclusion - Complaints and grievances - External stakeholder's issues & welfare - Other areas identified during the assessment. Audit team discussion / Interim closing / End of Day 3 audit
13 June 2025	8.00 am -5.00 pm	*ASI1GIVNPH* *ASI17IDGG4* *ASI1AU6HF7*	Bekoh Estate	• Coverage of assessment: P1 – P7 (Safety, Environment, - GHG, Best Practices) - Facilities at workplace inspection (worker quarters, water treatment plant, laboratory, clinic, stores, workshop, landfill area & etc. - Site inspection/interview at production area – FFB loading ramp, boiler, sterilizer, biogas, laboratory, & etc. - Safety & Health practice – witness activities at site - Hazard Identification and Risk Management

				- Chemical management - Waste management including disposal site - Aspects/impacts of mill management - Pollution mitigating plans - River system and Effluent Treatment/Discharge - Controlled/open burning - Business Plan - Management Review - Other areas identified during the assessment. - • Coverage of assessment: P1 – P7 (Social – Internal) - Facilities provided at line site inspection (i.e. workers/staff housing, mosque/surau, community center, School/CLC, Humana/Crèche, provision shop & etc. - Interview with estate workers – female, male, various nationality, various job scope, contractor workers, check roll workers. - Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans. - Interview with gender committee, worker representative, contractors, supplier, etc - Workers Issues & welfare - Other areas identified during the assessment. **Coverage of assessment: P1 – P7 (Social – External)** - Interview with external stakeholders i.e. local communities, government agencies, NGO, smallholders, etc. - Local sustainable development - Support smallholder inclusion - Complaints and grievances - External stakeholder's issues & welfare - Other areas identified during the assessment.

				• Discussion and acceptance on assessment findings with Management Representative and visited site Plantation. • Closing meeting at the CU / End of audit

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	NA	N/A	N/A	All mills shall be audited.
Own/Managed Estates	2	Low Risk	2	2
Scheme Smallholder	NA	Low Risk	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**	**20xx**	**20xx**	**20xx**
Eldred Estate	☒	☒	☐	☐	☐
Bekoh Estate	☒	☒	☐	☐	☐

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: 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: ASI1GIVNPH	Holds a B. Plantation Management from University Teknologi Malaysia (UiTM).
	Audit Team Member 2: 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 2: 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.

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: ASI1GIVNPH	Completed RSPO P&C lead auditor course in 2020 and refresher course in 2024
	Audit Team Member 2: 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: ASI1GIVNPH	Successfully completed the 5-day lead auditor course for ISO 9001 in 2024
	Audit Team Member 2: 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: ASI1GIVNPH	Can demonstrate of the latest version of RSPO Certification Systems
	Audit Team Member 2: 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 Member 1: ASI1GIVNPH	Had completed and pass evaluation of RSPO lead auditor since 2020.
	Audit Team Member 2: ASI17IDGG4	Had completed and pass evaluation of RSPO lead auditor since 2017.
Knowledgeable and experience of the local/regional laws	Audit team Leader: ASI1AU6HF7	Knowledgeable and experience of the local/regional laws
	Audit Team Member 1: ASI1GIVNPH	Knowledgeable and experience of the local/regional laws
	Audit Team Member 2: 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 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 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 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: ASI1GIVNPH	Holds a B. Plantation Management from University Teknologi Malaysia (UiTM).

	Audit Team Member 2: 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: ASI1GIVNPH	Fluent in Malays and English
	Audit Team Member 2: 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 1: ASI1GIVNPH	Had completed RSPO Supply Chain auditor training course in 2018 and experienced auditing supply chain since 2016..
	Audit Team Member 2: ASI17IDGG4	Had completed RSPO Supply Chain auditor training course in 2018 and experienced auditing supply chain since 2022..

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 Bekoh Eldred 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 the internet for disseminating public information. Information relating to land titles, safety and health plans, pollution prevention plans and the procedure for complaints and grievances are available through Boustead Plantations website at https://bousteadplantations.com.my/ The following visits by the regulators were reviewed : • JTK visit on June 2024 to ensure compliance on Employment Act 1955.(Eldred Estate) • JTK request information on date 14/02/2025 related to compliance on Employment Act 1955 (Bekoh Estate). In Bekoh Estate and Eldred Estate, the management documents relating to environment, social and legal issues, are made available to the public except for those prevented by	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	• Public summary of certification assessment report; Human Rights Policy (Criterion 6.13).		commercial confidentially or where disclosure of information would result in negative environmental or social outcomes It was evident that Bekoh Eldred CU provided relevant information on environmental, social and/or legal upon request by the stakeholders either through letter or during the annual stakeholder meeting. Figures of gender distribution within all workers categorised by management, administrative staff and workers (both permanent casual workers, piece rate workers) were made available at estate and mill office with record titled "WORKERS EMPLOYMENT RECORD".	
1.1.2	Information is provided in appropriate languages and made accessible to relevant stakeholders.		Bekoh Eldred CU have identified personnel responsible for complaints. Information are available both in Bahasa Malaysia and English and accessible to the relevant stakeholders. 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 "Grievance Form (internal & External)" this form also use for requesting repairs of the employee's houses for villagers nearby requested to repair roads, schools, mosque and temple. Until todate, there is no request by External Stakeholder, all the complaint are from internal which is related to Housing. The procedure for responding to any communication has been outlined in "The flow chart" and displayed at the notice boards in the Estate office and Muster grounds.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Both estates continued to maintain stakeholders for contractors, vendors/suppliers, government agencies, schools, local communities, etc. It was noted that Boustead has revised their website, https://bousteadplantations.com.my to include all management documents relating to the unit's environmental, social and legal issues demonstrating commitment towards compliance to RSPO criteria.	
1.1.3 (C)	Records of requests for information and responses shall be maintained.		The Bekoh Eldred CU continued to implement the procedure for responding to any communication as outlined in their Estate Quality Management System documents. The records of communication were identified and maintained in different files depending on the stakeholder	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		The consultation and communication procedures were documented. External and internal communication procedures developed by Boustead Plantations for the estates and mill maintained to be followed and available at the audited sites. Consultation and communications procedures for Bekoh Eldred CU is documented in the *Carta Aliran Membuat Aduan Kepada Pihak Pengurusan (Dalaman),* External Communications Procedure, Fair Compensation Procedure. This document was sighted during the audit. An examination of the records kept in the internal and external communication files found that the estates followed the procedures and manuals developed by the company. In the case of internal communications, records of meetings, briefings and memos were sighted. Notices and posters / pamphlets observed displayed on notice boards at the office and the muster ground were also used as a means of internal communication. Regular morning briefings were used	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			by the management to communicate policies, procedures, rules and regulations and other information to its employees. In the case of external communications, they were mainly in the form of correspondence, which were kept in the External Communication File. The Company also has a Communication Procedure. The document provides the procedures for external and internal stakeholders to lodge a complaint or grievance on matters related to safety, health, cleanliness, environmental, disputes, thefts, and others. These Procedures have been communicated to workers during muster briefings and workers who were interviewed confirmed their understanding of the communication procedures in place.	
1.1.5	There is a current list of contact and details of stakeholders and their nominated representatives.		Stakeholder list FY 2025 was established in both estates on 20/12/2024. Stakeholder such as local communities, authorities, contractors, suppliers, and NGOs were included in the list. Nominated representative with contact number and address was sighted. There is a list of internal stakeholder listed in the stakeholder list at Eldred and Bekoh Estate for such as workers leader, women leader, religion head, ethnic leader etc. Verification on the information inside stakeholders list been verified by phone call to sample villagers, contractors and suppliers are found up to date and valid. However, during document review at Eldred Estate was found nearby smallholders such as Foo Siong, Kang Siew, Lim Kim Yong, SAJ, Yang Hoi Chang, Yang Chan Tong, Tan Kim Meng, Tee Boon Fong, Tan Yoke Yoen, Tan Lai Guk was not	☐ Conform ☐ Major Nonconformity ☒ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			included in the stakeholder list. During document review at Bekoh Estate (stakeholder maps) was found nearby stakeholders i.e Rancangan Tanaman Risda, Ladang Hoo Shien San, Kampung Sialang, Kawasan Pekebun Kecil was not included in the stakeholder list. Thus, Minor NCR RAR 02 2025 has been raised.	
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.		A Policy for ethical conduct is available known as 'Code of Ethics & Conduct'. Based on interviews with sampled contractors including manpower service providers, evidence is available that the Code of Ethics are being implemented. The requirement to comply with this Policy is also included in contracts signed with third parties. Sampled were contracts signed between Boustead Plantations and LJAA Enterprise for provision of Machineries, and Brothers Plantation Enterprise -(Eldred Estate) Ideal Link Enterprise, Brothers Plantation Enterprise, Sri Yogaletchumi Enterprise, and Mohd Fidaiy Trading and Transport – (Bekoh Estate) signed on 1 January 2024. The Policy was also explained to external stakeholders during stakeholder meetings on 24/02/2025 (Eldred) 16/03/2025 – face to face communication (Bekoh).	☒ 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.		The system in place to monitor compliance and implementation of the Policy is via internal audits and integrity pledges signed by contractors which contain provisions requiring contractors to ensure compliance with the Company's Code of Ethics. Sampled during the audit were integrity pledges signed by and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			LJAA Enterprise, Distinction One, and Brothers Plantation Enterprise(Eldred), Ideal Link Enterprise, Brothers Plantation Enterprise, Sri Yogaletchumi Enterprise, and Mohd Fidaiy Trading and Transport (Bekoh).	☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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.		Both estates continued to comply with the legal requirements as per indicator. Compliance with each applicable law and regulation was captured in a Legal Register and monitored by the Estate Manager. Some of the license reviews are: *Eldred Esate* ▪ MPOB License: 504635402000, valid until 31/12/2025. ▪ Trading License under Majlis Daerah Labis expiry on 31/12/2025. ▪ Weighbridge calibration, weighbridge siri no. 5150-0063051660, calibrate on 05/11/2024. *Bekoh Estate* ▪ MPOB License: 616049002000, valid until 31/12/2025. ▪ MPOB License for OP Nursery: 622055011000, valid until 31/12/2025. ▪ Trading License under Majlis Daerah Tangkak, valid until 31/12/2025. ▪ Weighbridge calibration, weighbridge siri no. 5384575-5LE051605060889, calibrate on 10/09/2024.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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 PIC from the Sustainability and Safety Department (SSD) designated as the person responsible for monitoring legal updates and communicating these changes to all sites. Various sources are referred to for obtaining information about updates to legal requirements. These include consultations with industrial associations (e.g., MPOA, EMPA, SECA), attend seminars and conferences, purchasing law books, and regularly checking government agency websites. The latest review, 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)
2.1.3	Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.		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. Estate had established Boundary stone map to remark location of boundary stone map.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 2.2:

All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.

2.2.1	A list of contracted parties is maintained.		A list of contracted parties is maintained. As at audit visit, 5 contractors has listed in the stakeholder list.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ 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.		There is evidence that agreements with third parties contain clauses on meeting applicable requirements. Sampled during the audit were the following agreements: • LJAA Enterprise for provision of Machineries (Eldred) • Distinction One – FFB transporter to mill (Eldred) • Ideal Link Enterprise (Bekoh Estate) • Brothers Plantation Enterprise (Bekoh Estate) • Sri Yogaletchumi Kali Enterprise (Bekoh Estate) Evidence of legal due diligence carried out include getting the vendors to sign the undertaking 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.	☒ 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. Sampled Contract agreement at Eldred & Bekoh Estate does contain clauses disallowing child, forced and trafficked labour. Based on contractor agreement all contractors at (refer 2.2.2) sampled, the contract does contain clauses disallowing child, forced and trafficked labour.	☒ 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		There is no mill involve in this Bekoh Eldred CU certification. Thus, this indicator is not applicable.	☐ 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.		There is no mill involve in this Bekoh Eldred CU certification. Thus, this indicator is not applicable.	☐ 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.

<table>
<tr>
<td>3.1.1 (C)</td>
<td>A business or management plan (minimum three years) shall be documented and includes, where applicable, a jointly ☐oped business case for Scheme Smallholders.</td>
<td></td>
<td>The CU has established and implemented its commitment towards long term sustainability and improvements through a “5 Years Planning Horizon”. The business plan for the year 2026 to 2030 where the FFB production, area statement & yield, cost and capital expenditure is projected. The business plan shows the commitments of operating units towards better management of resources to increase productivity while reducing the cost of expenditure. The CU has a yearly budget prepared by the management and approved by top management that indicates the business plan on an annual basis.</td>
<td>☒ Conform
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☐ Minor Nonconformity
☐ Opportunity for Improvement
☐ Not Applicable (justification required)</td>
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<tr>
<td>3.1.2</td>
<td>An annual replanting programme projected for a minimum of five years, is available.</td>
<td></td>
<td>CU had a Long-Range Replanting Program up to FY2034. The program was reviewed annually.
The replanting tentative program until FY2029 for Eldred and Bekoh Estate were as follows:
<table>
<tr><th>Year</th><th>Eldred Estate (Ha)</th><th>Bekoh Estate (Ha)</th></tr>
<tr><td>2025</td><td>0.00</td><td>60.60</td></tr>
<tr><td>2026</td><td>0.00</td><td>84.80</td></tr>
<tr><td>2027</td><td>0.00</td><td>97.70</td></tr>
<tr><td>2028</td><td>0.00</td><td>98.50</td></tr>
<tr><td>2029</td><td>79.80</td><td>0.00</td></tr>
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</td>
<td>☒ Conform
☐ Major Nonconformity
☐ Minor Nonconformity
☐ Opportunity for Improvement
☐ Not Applicable (justification required)</td>
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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 an operating unit for the Eldred and Bekoh Estate. The MRM was chaired by the Head of Sustainability Safety Department. The latest management review was carried out on 03/06/2025. The agenda discussed among others includes the following. a) Minutes / Actions of previous meeting b) RSPO/MSPO Certification status c) Result of internal audit d) Customer feedback e) Process performance and product conformity f) Preventive and correction action status g) Changes affecting policy h) Recommendations for improvement i) Complain and grievance j) Resources needed k) Any other business Minutes of meeting were sighted and verified. No major issues were highlighted during the meeting. The focus is on the forthcoming external RSPO audit in June 2025. The internal audit was conducted annually before the external audit. The internal audit was conducted for Eldred Estate and Bekoh Estate on 19–22/05/2025. From the report, recorded 1 Minor and 8 OFI. The internal audit report was made available to the management for their review.	☒ 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 opportunities of the unit of certification. Both estates are currently focusing on housing repair and housing upgrade as per compliance with National Laws. This plan is to ensure the buildings can be kept in a good state and safe to be occupied and used from time to time. See the Budget for housing repairs/upgrades, drainage system, sanitation, garden upkeep and CAPEX & OPEX from all operating units.	☒ 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.		As part of the monitoring and continuous improvement process, annual reports are submitted to the auditor prior to the commencement of the audit. The auditor has verified and confirmed that the data and figures provided in the reports are consistent with the information recorded in the company's database system. This demonstrates effective data management and transparency in reporting practices.	☒ 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) The Oil Palm Circular (O.P.C) is the manual used for the operations in the estate. The manual is maintained and updated accordingly. The latest update was carried out in December 2023. The manual covered all activities in the estates from seedlings in nursery to planting in the fields, replanting, field maintenance, harvesting and dispatch	☒ 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

			However, the mechanism to check consistent implementation of procedures in workshop operation was not in place. *Eldred Estate* Based on the site inspection at the workshop, it was observed that the engineering controls and ventilation for welding activities were not available to divert welding fumes away from the welder. *Bekoh Estate* Based on the site inspection at the workshop, it was noted that: • Noise Risk Assessment (NRA) has not yet been conducted for the workshop operations. The new workshop was constructed and completed in December 2024. • The Certificate of Fitness (CF) for the new air compressor is not available. During the site inspection, it was noted that the new air compressor has been in operation since the commencement of the new workshop. • Similar to Eldred Estate, it was observed that engineering controls and proper ventilation for welding activities were not in place to divert welding fumes away from the welder. • The workshop and machinery washing bay are located adjacent to each other and are connected by a drainage system. However, there are no engineering measures in place, such as oil traps or oil sumps to prevent potential oil contamination of nearby watercourses or land. ***As a result, Minor NCR DA 01 2025 was raised.***	☐ 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. a) work program / Field cost books b) bin cards, Harvesting Intervals,	☐ Conform ☐ Major Nonconformity ☒ Minor Nonconformity

			c) Monthly Estate Report and Account, d) Monthly Operations, monthly rainfall, e) pest and diseases monthly return, f) monthly agrochemical consumption g) harvesting details i.e., daily inspection report - yield improvement program, h) summary of machinery running hours i) harvesting records detailing the number of bunches harvested j) quantity of loose fruit collected by each harvester. k) Monthly FFB production, etc. Activities carried out by contractors are being monitored via the following among others. a) The evidence of competency for specialized work/job b) The estate supervisors and engineers will be onsite to monitor the work. c) The estates monitor to ensure that no contractors bring along their family members to work in the field. d) The estates ensure that the contractors are providing PPE, suitable working equipment and machinery. Records of follow-up action, if any, are retained where necessary. However: - During interviews and document verification at Eldred Estate, it was observed that the records maintained by harvesters were often inaccurate. The person in charge overseeing the harvesters explained that records were inconsistently collected, sometimes from bunch checkers and other times from mandores. This inconsistent approach resulted in discrepancies between the harvesters' records and management data, indicating that the guidance outlined in the SOP for Supply Chain Traceability was not properly followed and maintained.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			- During interviews with workers from Bangladesh and Indonesia at both Estate Eldred and Bekoh, they said that when they first arrived, they had to choose either a cupboard or a fan for their house. However, for long-term workers, they did not have to make this choice and its contradict with the SOP 'Kehendak Minimum Penginapan Pekerja'. **Therefore Minor NCR MZK 02 2025 has been raised**	
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 Bekoh Eldred CU. Environmental Aspect and Impact (EAI) and Social Impact Assessment (SIA) was conducted internally considering activities associated to estate and mill operations. Thus, this indicator is not applicable. However, there were plans and impact assessments relating to environmental impacts based on documents as following: Appendix 5.4.1b - Environmental Aspect and Impact Evaluation Procedure, Version 1; Year 2008 Issue no. 1; Dated 1 April 2009; the Register Appendix 5.4.1c - Environmental Aspect and Impact Identification form BEA/5.1/EAI updated on 23/2/2023. Appendix 5.4.1d – Environmental Impacts Evaluation form updated on 24/2/2023.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		The environmental aspect and impact analysis (EIA) for all the mill/estate operations are documented and revised annually recent being in March 2025. In the comprehensive report, the study of aspect and impact are aimed to;	☐ Conform ☐ Major Nonconformity ☒ Minor Nonconformity

			• Plan to avoid negative impact and to promote positive impacts. • Reduction disposal of waste taking into consideration of social responsibilities. • Plan to reduce pollution and release of GHG • To ensure water quality meets EQA 1974 • Conservation of Soil Erosion at any point from further destruction • To reduce contamination of chemical and fertilizer to surface water source • To reduce chemical application usage • Development and implementations. • The aspect and impact covered the following activities/operations among others; The Social Impact Assessment (SIA) Report dated 29th June 2018, which pertains to Telok Sengat CU, was verified. The assessment took place from 2nd to 10th April 2018 for Telok Sengat POM, Telok Sengat Estate, Kulai Young Estate, Chamek Estate, Eldred Estate, and Bekoh Estate. The SIA was conducted by the lead assessor, Kishokumar Jeyaraj from Malaysian Environmental Consultant (MEC). Internal and external stakeholders were consulted on 21st and 22nd May 2018 during the assessment. The SIA was carried out in the palm oil mill and all five estates, involving internal stakeholders, local communities, indigenous people, government agencies, NGOs, and other relevant parties whose participation and contribution were vital to the assessment. The findings of the assessments, along with	☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			recommendations for social impact management and mitigation, are presented in this report. The SIA also includes the baseline socio-economic data of all estates, the social profile, as well as their stakeholders. The report also contains background information on the estates, labour policies, grievance procedures (internal and external), sexual harassment policies, facilities and amenities offered by the estates, and the social impact assessment procedures and results. Secondary data collection, including document review and file checking, was also conducted. The report includes both positive and negative impacts, such as access and use rights, economic livelihood and working conditions, subsistence activities, cultural and religious values, health and education facilities, and other community values, resulting from changes such as improved transport/communication or the arrival of a substantial migrant labour force, along with its recommendations. The SIA addendum for the replanting operation was carried out for both estates. It involved the participation of affected stakeholders, such as employees, contractor employees, neighboring communities (including those living downstream), contractors, and suppliers. The assessment identified both positive and negative impacts of the planned replanting. Positive impacts include job and business opportunities, and the ability of local communities to learn and emulate sustainable practices implemented by the company/plantation. Negative impacts include the movement of heavy machinery causing dusty road conditions, road damage, and road safety	

			issues, as well as infestations of rhinoceros beetles and bagworms on neighbors' crops and fruit trees. However sighted that, During Document review revealed that Social Impact Assessments (SIA), Social management and monitoring plan were not conducted prior to replanting activities at Eldred Bekoh CU specifically at Bekoh Estate (PR2025) as key requirements such as the identification of affected internal and external stakeholders, evaluation of social impacts arising from the replanting operations, and the development of mitigation measures for negative impacts or strategies to enhance positive outcomes were not addressed or documented as required by the RSPO. **Thus Minor NCR MZK 01 2025 has been raised.**	
3.4.3 (C)	The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.		Estate had established Environmental Management Plan to address and mitigate significant impact identified and registered with a latest review on 15 May 2025. Among the action plan been plan and implemented are : 1.Reduce and monitoring of chemical usage 2.Maintenance of buffer zone 3.Construct well drainage system and maintained oil trap. 4.Used of spill kits when handling chemicals and lubricants 5.Maintaining beneficial plant The social management action plans at the Eldred Bekoh CU are reviewed and updated annually. This process incorporates inputs from various meetings, including those with external stakeholders, the Joint Consultative Committee (JCC), the	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			National Union of Plantation Workers (NUPW), the Occupational Safety and Health (OSH) Committee, and the Gender Committee. Key social issues identified for management and monitoring include the implementation of ILO indicators, grievance mechanisms, and indigenous community concerns. The Social Impact Assessment (SIA) review process also involves stakeholder consultations on relevant social matters. The reviews are conducted with the participation of respective managers, assistant managers, and the Sustainability Team, along with external stakeholders such as government agencies, neighboring estates, local communities, indigenous groups, suppliers, and contractors. The most recent external stakeholder consultation meetings were held on 24 February 2025 at Eldred Estate and on 16 March 2025 at Bekoh Estate. Evidence of these consultations is available, and the feedback gathered has been recorded in the SIA action plan. During this ASA 1 assessment, it was noted that Eldred Estate included consultations with a representative from Kampung Orang Asli During the meeting, Tok Batin expressed no issues with estate management, as all prior requests from the community had been satisfactorily addressed by Eldred Estate. As a result, the previously raised Major NCR has been successfully closed. The audit team attempted to interview Tok Batin; however, his wife informed the auditor that he had passed away one month prior. The community is currently in the process of appointing a new Tok Batin.	

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.		Boustead Plantations has established a Human Resources & Administration Workforce Management Unit (WMU) Procedure, which includes the following documented processes: • Recruitment and Employment of Local Workers – *WMU/01/RELW-00*, dated 20/02/2023 • Recruitment and Employment of Migrant Worker(s) – *WMU/01/REM-00*, dated 01/09/2022 • Quota Application (Peninsular Region) – *WMU/02/QA-00*, dated 20/02/2023 • Job Order (Peninsular Region) – *WMU/03/JO-00* • Work Permit Renewal (Peninsular Region) – *WMU/05/WPR-00* • Check-Out Memo (Peninsular Region) – *WMU/06/COM-00* All these procedures are made available to workers and their representatives upon request to estate management. The recruitment process is clearly outlined in the procedure and is based on criteria such as age, medical fitness, skills, and capabilities. The process strictly prohibits discrimination based on religion, gender, nationality, or any other protected characteristic. Recruitment is conducted fairly and in accordance with the qualifications and requirements of the job. The promotion process for both local and foreign workers is defined in the Limits of Authority (LOA) dated 03/04/2023, under *Paragraph 8 – Employee Matters*, specifically at *Clause 8.8: Promotion*.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Boustead Plantations Berhad (BPB) has also adopted its latest Group Sustainability Policy Statement, signed by the Chief Executive Officer on 25/09/2024. This policy reflects the management's commitment to building a better society by: • Respecting, upholding, and ensuring the non-exploitation of fundamental human rights • Providing a safe and healthy working environment • Protecting workers' welfare • Engaging and empowering surrounding communities This integrated approach demonstrates BPB's adherence to ethical employment practices and its alignment with internationally recognized labor standards	
3.5.2	Employment procedures are implemented and records are maintained.		Based on the review of workers' personal files and interviews conducted, evidence confirmed that employment records were properly maintained and employment procedures were effectively implemented. The documents reviewed included application forms, interview records, medical test results, copies of identification documents (passports and identity cards), employment contracts, and offer letters. For local workers, the reviewed documents included the application form, employment interview assessment form, medical check-up report, and signed employment contract for newly recruited employees. The latest recruitment at Eldred Estate took place on 31/01/2025 for a general worker position (FFB Checker). A copy of the employee's identification card was retained in the personal file as part of the documentation. An interview with the estate clerk confirmed that when job vacancies arise, vacancy notices are publicly posted in areas near local villages to ensure transparency and equal opportunity	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			in hiring. For foreign workers, recruitment is managed by the Human Resources & Administration Workforce Management Unit. Boustead Plantations Berhad (BPB) has implemented a responsible migrant worker recruitment mechanism, which includes active monitoring and due diligence of recruitment agencies, as outlined in the Collaboration Letter – Responsible Recruitment for Indonesian Worker Supply, dated 01/01/2024. For the CU, it was noted that one recruitment agency has been appointed: PT Kijang Lombok Raya. BPB has demonstrated a strong commitment to ethical recruitment practices, including a clear “no recruitment fees” policy for workers. All associated costs—such as the levy, medical examinations (FOMEMA), visa on arrival, visa endorsement, immigration security clearance, immigration service fees, the PLKS (Pas Lawatan Kerja Sementara) fee, and travel expenses from the point of departure to the designated estate—are fully borne by the company. This reflects BPB’s adherence to fair labor standards and responsible recruitment principles, in alignment with international best practices.	
3.6.1 (C)	All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.		The 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 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.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			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. The generic Register common for both estates was last reviewed on 02/01/2025 in Eldred Estate and 04/01/2025 in Bekoh Estate.	☐ 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. *Eldred Estate* ▪ CHRA has been conducted by Env Consultancy & Monitoring Services Sdn. Bhd., assessed by OHD DOSH registration no: HQ/15/ASS/00/13 and date of assessment on 25/10/2023. The assessment has been carried out for 5 work units which use chemicals such as: Storekeeper, premix and nursery personnel, spraying personnel, and workshop personnel. The medical surveillance shall be conducted with the premix and nursery personnel, spraying personnel only.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			▪ All pesticides operators and recommendation workers from CHRA were sent to Klinik Segamat and examined by OHD, DOSH Regist. HQ/08/DOC/00/545) on 16/05/2025. A total of 32 workers were assessed, and all were deemed fit to handle chemicals. ▪ Noise Risk Assessment Report was available, and the date of assessment on 12/02/2022, by Handstech Solution Services Sdn. Bhd. and the assessed by PIC (NRA Registration no. HQ/08/PEB/00/87). This assessment was carried out to identify and explain the finding of noise risk assessment at estate operation. From this assessment there are 6 work units i.e. Farm Tractor, Mechanic, Carabao Driver, Grass cutting, Pumphouse operation and FFB loading ramp operator. The audiometric test shall be carried out for Farm Tractor, Mechanic, Carabao Driver, Grass cutting only. ▪ Audiometric tests are conducted annually. The most recent test was carried out on 22/04/2025 for 5 workers by Klinik Nur, under the supervision of Occupational Health Doctor (OHD) (Registration No. HQ/20/DOC/00/644). Based on the results, all workers were identified with normal hearing. As a corrective action, the use of appropriate hearing protection devices (e.g., earplugs or earmuffs) was recommended to prevent further hearing impairment. Additionally, continued annual audiometric testing before 22/04/2026, education and training was advised. *Bekoh Estate* ▪ CHRA has been conducted by Env Consultancy & Monitoring Services Sdn. Bhd., assessed by OHD, DOSH registration no: HQ/16/ASS/00/13 and date of assessment on 17/10/2023. The assessment has been carried out for 6 work units which use chemicals such as: storekeeper, premix personnel, nursery personnel, spraying personnel, manuring personnel and workshop personnel. The medical	

			surveillance shall be conducted with the premix and nursery personnel, spraying personnel only. ▪ All pesticides operators and recommendation workers from CHRA were sent to Klinik Teva and examined by OHD , DOSH Register. HQ/19/DOC/00/490) on 19/03/2025. A total of 12 workers were assessed, and all were deemed fit to handle chemicals. ▪ Noise Risk Assessment Report was available, and the date of assessment on 10/02/2022, by Handstech Solution Services Sdn. Bhd. and the assessed by PIC (NRA Registration no. HQ/08/PEB/00/87). This assessment was carried out to identify and explain the finding of noise risk assessment at estate operation. From this assessment there are 3 work units i.e. farm tractor, mini tractor and FFB loading ramp operator. No audiometric test has been recommended based on the result. ▪ It was found that scheduled waste generated at the Estate stored not more than 180 days. The last disposal was made on 24/05/2025 and all the disposal was made by DOE licensed contractor named Kualiti Alam Sdn. Bhd. for items SW 410, SW 409, SW102 and SW 305. Inventory (5th Schedule) was up to date and tally with the physical stock at the storage area. Verified 5th Schedule was updated and reported using online consignment notes was carried out accordingly. Latest submission to DOE on 30/05/2025.	
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.		Both estates had established documented programmes that provides training which been called training program for 2025 for own employees, contractors and smallholders. This training program are covering all aspects of the RSPO Principles and Criteria, and other essential operations activities has been established. Training identification matrix has been established with target months for of implementation.	☒ 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.		Eldred Estate • Contract agreement training with workers management unit on date 04/06/2025 • Safety working procedure for sprayer operator on date 21/01/2025 • Safety working procedure for manuring operator on 20/01/2025	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			• Rat bait training on 06/02/2025 • Safety working procedure for harvesting on date 15/01/2025 • Safety working procedure at Ramp on date 10/02/2025 • Safety working procedure for pruning on 16/04/2025 • 1st aid boxes training on 07/06/2025 • Payment slip training on 11/03/2025 • SW management training on 05/06/2025 • Company policy awareness training on 11/03/2025 • HCV awareness training on 18/01/2025 Bekoh Estate • SW awareness training on 08/05/2025 • 1st aid boxes training on 15/04/2025 • Safe working procedure and PPE awareness training for nursery operator on 12/03/2025 • Safety working procedure training for sprayer on 18/02/2025. • ERP training on 12/02/2025 • Safe driving technique for tractor driver on 05/02/2025 • Fire drill training on 21/01/2025 • HCV & RTE training on 10/01/2025 • Grievance training on 08/01/2025 • Training for harvester on date 07/02/2025 • Accident investigation training by HQ on date 04/03/2025. Company & sustainability policy training on 11/12/2024.	☐ Not Applicable (justification required)

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.		Not applicable because there are no personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS) at Eldred Bekoh CU	☐ 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 applicable.		Not applicable since both estates certified without POM	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
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		Not applicable since both estates certified without POM	☐ Conform ☐ Major Nonconformity

	may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3rd party certified supply base.			☐ 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.		Not applicable since both estates certified without POM	☐ 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		Not applicable since both estates certified without POM	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
3.8.5	Documented Procedures The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements		Not applicable since both estates certified without POM	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	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.			☐ Opportunity for Improvement ☒ Not Applicable (justification required)
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		Not applicable since both estates certified without POM	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	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 audit records and reports.			☐ Opportunity for Improvement ☒ Not Applicable (justification required)
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.		Not applicable since both estates certified without POM	☐ 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		Not applicable since both estates certified without POM	☐ Conform

	following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single-documents or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documentation and specification documentation): a) The name and address of buyer; b) The name and address of the seller c) The leading or shipment/delivery date; d) The date on which the documents were issued; e) RSPO certificate number; f) A description of the product, including the applicable supply chain model (IP or MB or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation i) A unique identification number			☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
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		Not applicable since both estates certified without POM	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

	relevant requirements of this RSPO SC Certification. (ii) The mill shall ensure the following: a) The mill has legal ownership of all input material to be included in outsourced processes b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that CB has access to the outsourcing contractor or operation if an audit is deemed necessary. c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor. d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to the respective operations, systems, and all information, when this is announced in advance.			
3.8.10	The mill shall record the names and contact t details of all contractors used for		Not applicable since both estates certified without POM	☐ Major Nonconformity

	the physical handling of RSPO certified oil palm products.			☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
3.8.11	The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products.		Not applicable since both estates certified without POM	☐ 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		Not applicable since both estates certified without POM	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

	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. 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.		Not applicable since both estates certified without POM	☐ 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.		Not applicable since both estates certified without POM	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
3.8.15	Processing For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.		Not applicable since both estates certified without POM	☐ Conform ☐ 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		Not applicable since both estates certified without POM	☐ 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.		Not applicable since both estates certified without POM and no evidence logo or claim made by both estates.	☐ 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.		A human rights policy ('Polisi Hak Asasi Manusia") and Equal opportunities policy ("Polisi Kesamarataan Hak") was available and included in the Sustainability policy and was implemented at all estates and state their commitment against unfair and discriminatory practices. Human Rights Policy was stated in Sustainability Policy clause 2.0 updated and reviewed by Boustead Plantations Berhad on 25/09/2024 and signed by CEO Datuk zulkarnain Md Eusope. The policy to respect human rights, including prohibiting retaliation against Human Rights Defenders, is documented and communicated to all levels of the workforce, operations, FFB suppliers and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			These Policies were communicated during external stakeholder meetings on 24/02/2025 (Eldred) 16/03/2025 (method face to face communication (Bekoh). Sighted training policy conducted to all employees was done on 11/03/2025 (Eldred) 11/12/2024(Bekoh).	
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.		As at time of audit, it was confirmed that the unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations. This, was confirmed through interview with relevant stakeholders i.e: Eldred Estate • Kampung Pancha Jaya – Ketua Kg Mr Sulaiman Hj Hasan • Kampung Melayu Baru – Ketua Kampung Azhar Komisan • Kampung Orang Asli Lenek – JKKK Jali Bin Usop Bekoh Estate • Kampung Bekoh & Kampung Dok Bekoh – Ketua Kampung Mr Nor Zamri • Kampung Orang Asli Tanah Gembur – Chairman JPKK Mr Erwanti Bin Chia Sin Ming	☒ 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.		Bekoh Eldred 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 Bekoh Eldred 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 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 Bekoh Eldred CU authority and even higher BPB management.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Grievance/Complaints can be channelled through toll-free numbers, email, fax, or letters to the Sustainability Unit at HQ. The existing dispute and grievance procedure contain provisions that prohibit retaliation against Human Rights Defenders, community spokespersons and whistleblowers where requested. The addendum dispute and grievance procedure were updated on 02/01/2020 with prohibit retaliation against Human Rights Defenders, community spokespersons and whistleblowers where requested without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD was verified during this Onsite, and interview with workers they understand the Procedure as the latest training has been held on 11/02/2025 (Eldred) 11/12/2024 (Bekoh).	
4.2.2	Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.		Based on documentation of stakeholders and interviewed with them at the following: • LJAA Enterprise for provision of Machineries (Eldred) • Brothers Plantation Enterprise (Harvesting and manuring) (Eldred) • Distinction One (Eldred) • Ideal Link Enterprise (Bekoh Estate) • Brothers Plantation Enterprise (Bekoh Estate) • Sri Yogaletchumi Kali Enterprise (Bekoh Estate) • Mohd Fidaiy Trading & Transport (Bekoh Estate) Found the system was understood by the affected parties. The management had special mechanism for illiterate workers which will be handle by foreign workers unit to make sure all the information understand by the illiterate parties. The estate also appointed experience migrant workers to	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			explained any information to newly arrived foreign workers. The procedure for complaint/grievance resolution was explained to all workers and external stakeholders through management/workers/stakeholders meeting.	
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.		Bekoh Eldred 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). Verified during the audit mostly complaint received from workers about house defects, date of action taken to rectify the defects which was usually within 48 hours of complaints being lodged, and acknowledgement by the complainants.	☒ 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 Bekoh Eldred 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. The Estates within Bekoh Eldred CU each have its own Internal Complaint Book and External Communication Book. Forms were provided for grievance and complaints from stakeholders. In accordance with the procedure, the anonymity of complainants and whistle-blowers will not be revealed to third parties. Interview with workers (Sprayer, Harvester, Manure, AP, General Workers) they understand the procedure dispute and grievance procedure dated 02/01/2020 with ability for complainants to choose individuals or groups to support them and/or act as	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			observers, as well as the option of a third-party mediator.	
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. Contributions to community development that are based on consultation with local community was verified. External stakeholders also have been briefed during stakeholder meeting. The interviewed stakeholders from local community samples as per below: Eldred Estate • Kampung Pancha Jaya – Ketua Kg Mr Sulaiman Hj Hasan • Kampung Melayu Baru – Ketua Kampung Azhar Komisan • Kampung Orang Asli Lenek – JKKK Jali Bin Usop Bekoh Estate • Kampung Bekoh & Kampung Dok Bekoh – Ketua Kampung Mr Nor Zamri • Kampung Orang Asli Tanah Gembur – Chairman JPKK Mr Erwanti Bin Chia Sin Ming Was found that they all are aware of the procedure as verified during interview session with the auditor	☒ Conform ☐ 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.		It has been verified that for Eldred Estate, Eldred Estate is located in Segamat District, Johor. It was formerly a rubber estate owned by Australian which was the main source of income for the local people. Oil palm were introduced in 1970. The Land used by Eldred, It was previously owned by Sultanate of Johore and sold to the Australian in 1930, in year of 1960 The Australian has sold the Land to Malakoff. In April 1993, Boustead Plantations Berhad (BPB) embarked on a rationalization exercise together with its parent company BHB and its subsidiaries SCB and Malakoff Berhad. after that, the land has been sold to Boustead Eldred Sdn Bhd on April 1993, (as per land Title). For Bekoh Estate, is located in Tangkak District, Johor. Kampung Bekoh and Kampung Tanah Gembur share a common border with Bekoh Estate. as Freehold Land, the land Title was previously owned by Malacca Rubber Exhibition dated on 23rd March 1918 as a rubber estate and Transfer the title to Selangor Coconut Berhad (SCB) on 1965 and In April 1993, Boustead Plantations Berhad (BPB) embarked on a rationalization exercise together with its parent company BHB and its subsidiaries SCB and Malakoff Berhad. after that, the land has been sold to Boustead Plantation Berhad on April 1993, (as per land Title). Auditor has make attempt to try to found the previous owner by interview with: Eldred Estate • Kampung Pancha Jaya – Ketua Kg Mr Sulaiman Hj Hasan • Kampung Melayu Baru – Ketua Kampung Azhar Komisan	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• Kampung Orang Asli Lenek – JKKK Jali Bin Usop Bekoh Estate • Kampung Bekoh & Kampung Dok Bekoh – Ketua Kampung Mr Nor Zamri • Kampung Orang Asli Tanah Gembur – Chairman JPKK Mr Erwanti Bin Chia Sin Ming they Confirmed the story above but they could not help to found the previous owner because the Land Transfer happen decade ago and all of the previous owner is Australian and Foreigners. The land titles are available for the visited estates	
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		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned by Boustead Eldred Bekoh since 1960. The audit team had confirmed that there were no land issues related to previous owners. The Auditor has make attempt to try to found the previous owner by interview with: Eldred Estate • Kampung Pancha Jaya – Ketua Kg Mr Sulaiman Hj Hasan • Kampung Melayu Baru – Ketua Kampung Azhar Komisan • Kampung Orang Asli Lenek – JKKK Jali Bin Usop	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	decision making.		Bekoh Estate • Kampung Bekoh & Kampung Dok Bekoh – Ketua Kampung Mr Nor Zamri • Kampung Orang Asli Tanah Gembur – Chairman JPKK Mr Erwanti Bin Chia Sin Ming and they Confirmed the story above but they could not help to found the previous owner because the Land Transfer happen decade ago and all of the previous owner is Australian and Foreigners. From the interviews, it can be concluded that there was no evidence of any land dispute at Eldred Bekoh CU, hence the evidence required under this clause was not available.	
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 Boustead Eldred Bekoh since 1960. All the related documentation regarding the land acquisition was kept in Boustead HQ Office, Kuala Lumpur and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate, hence the evidence required under this clause was not available.	☐ 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..		it has been verified that the land is now legitimately owned by Boustead Eldred Bekoh since 1960. All the related documentation regarding the land acquisition was kept in Boustead HQ Office, Kuala Lumpur and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate, hence the evidence required under this	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			clause was not available.	
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.		it has been verified that the land is now legitimately owned by Boustead Eldred Bekoh since 1960. All the related documentation regarding the land acquisition was kept in Boustead HQ Office, Kuala Lumpur and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate, hence the evidence required under this clause was not available.	☒ 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.		it has been verified that the land is now legitimately owned by Boustead Eldred Bekoh since 1960. All the related documentation regarding the land acquisition was kept in Boustead HQ Office, Kuala Lumpur and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate, hence the evidence required under this clause was not available.	☒ 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 Boustead Eldred Bekoh and land title, there was no new plantings are established by unit of certification on local peoples' land. It has been verified that the land is legitimately owned by Boustead Eldred Bekoh since 1960. The audit team had confirmed that there were no land issues related to previous owners. The Auditor has make attempt to try to found the previous owner by interview with Eldred Estate	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• Kampung Pancha Jaya – Ketua Kg Mr Sulaiman Hj Hasan • Kampung Melayu Baru – Ketua Kampung Azhar Komisan • Kampung Orang Asli Lenek – JKKK Jali Bin Usop Bekoh Estate • Kampung Bekoh & Kampung Dok Bekoh – Ketua Kampung Mr Nor Zamri • Kampung Orang Asli Tanah Gembur – Chairman JPKK Mr Erwanti Bin Chia Sin Ming and they Confirmed the story above but they could not help to found the previous owner because the Land Transfer happen decade ago and all of the previous owner is Australian Naitonal and Other Foreign Nationals. From the interviews, it can be concluded that there was no evidence of any land dispute at Eldred Bekoh CU, hence the evidence required under this clause was not available.	
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.		it has been verified that the land is now legitimately owned by Boustead Eldred Bekoh since 1960 and unit of certification did not had any new planting. All the related documentation regarding the land acquisition was kept in Boustead Plantations HQ Office, Kuala Lumpur and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate. The Auditor has make attempt to try to found the previous owner by interview with: Eldred Estate • Kampung Pancha Jaya – Ketua Kg Mr Sulaiman Hj	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Hasan • Kampung Melayu Baru – Ketua Kampung Azhar Komisan • Kampung Orang Asli Lenek – JPKKK Jali Bin Usop Bekoh Estate • Kampung Bekoh & Kampung Dok Bekoh – Ketua Kampung Mr Nor Zamri • Kampung Orang Asli Tanah Gembur – Chairman JPKK Mr Erwanti Bin Chia Sin Ming and they Confirmed the story above, but they could not help to found the previous owner because the Land Transfer happen decade ago and all of the previous owner is Australian National and Other Foreign Nationals. From the interviews, it can be concluded that there was no evidence of any land dispute at Eldred Bekoh CU, hence the evidence required under this clause was not available.	
4.5.3	Evidence is available that affected local peoples understand they have the right to say 'no' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated agreements should be non-coercive and entered into voluntarily and carried out prior to new operations.		, it has been verified that the land is now legitimately owned by Boustead Eldred Bekoh since 1960 and unit of certification did not had any new planting. All the related documentation regarding the land acquisition was kept in Boustead Plantation HQ Office, Kuala Lumpur and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate. The Auditor has make attempt to try to found the previous owner by interview with: Eldred Estate • Kampung Pancha Jaya – Ketua Kg Mr Sulaiman Hj	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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.		Hasan • Kampung Melayu Baru – Ketua Kampung Azhar Komisan • Kampung Orang Asli Lenek – JPKKK Jali Bin Usop Bekoh Estate • Kampung Bekoh & Kampung Dok Bekoh – Ketua Kampung Mr Nor Zamri • Kampung Orang Asli Tanah Gembur – Chairman JPKK Mr Erwanti Bin Chia Sin Ming) and they Confirmed the story above but they could not help to found the previous owner because the Land Transfer happen decade ago and all of the previous owner is Australian National and Other Foreign Nationals. From the interviews, it can be concluded that there was no evidence of any land dispute at Eldred Bekoh CU, hence the evidence required under this clause was not available.	
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.		has been verified that the land is now legitimately owned by Boustead Eldred Bekoh since 1960 and unit of certification did not had any new planting. All the related documentation regarding the land acquisition was kept in Boustead Plantations HQ Office, Kuala Lumpur and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate. The Auditor has make attempt to try to found the previous owner by interview with: Eldred Estate • Kampung Pancha Jaya – Ketua Kg Mr Sulaiman Hj	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Hasan • Kampung Melayu Baru – Ketua Kampung Azhar Komisan • Kampung Orang Asli Lenek – JPKKK Jali Bin Usop Bekoh Estate • Kampung Bekoh & Kampung Dok Bekoh – Ketua Kampung Mr Nor Zamri • Kampung Orang Asli Tanah Gembur – Chairman JPKK Mr Erwanti Bin Chia Sin Ming and they Confirmed the story above but they could not help to found the previous owner because the Land Transfer happen decade ago and all of the previous owner is Australian National and Other Foreign Nationals. From the interviews, it can be concluded that there was no evidence of any land dispute at Eldred Bekoh CU, hence the evidence required under this clause was not available.	
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.		it has been verified that the land is now legitimately owned by Boustead Eldred Bekoh since 1960 and unit of certification did not had any new planting. All the related documentation regarding the land acquisition was kept in Boustead Plantations HQ Office, Kuala Lumpur and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate. The Auditor has make attempt to try to found the previous owner by interview with: Eldred Estate • Kampung Pancha Jaya – Ketua Kg Mr Sulaiman Hj Hasan	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• Kampung Melayu Baru – Ketua Kampung Azhar Komisan • Kampung Orang Asli Lenek – JPKKK Jali Bin Usop Bekoh Estate • Kampung Bekoh & Kampung Dok Bekoh – Ketua Kampung Mr Nor Zamri • Kampung Orang Asli Tanah Gembur – Chairman JPKK Mr Erwanti Bin Chia Sin Ming and they Confirmed the story above but they could not help to found the previous owner because the Land Transfer happen decade ago and all of the previous owner is Australian National and Other Foreign Nationals. From the interviews, it can be concluded that there was no evidence of any land dispute at Eldred Bekoh CU, hence the evidence required under this clause was not available.	
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..		it has been verified that the land is now legitimately owned by Boustead Eldred Bekoh since 1960 and unit of certification did not had any new planting. All the related documentation regarding the land acquisition was kept in Boustead Plantations HQ Office, Kuala Lumpur and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate. The Auditor has make attempt to try to found the previous owner by interview with: Eldred Estate • Kampung Pancha Jaya – Ketua Kg Mr Sulaiman Hj Hasan • Kampung Melayu Baru – Ketua Kampung Azhar	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Komisan • Kampung Orang Asli Lenek – JPKKK Jali Bin Usop Bekoh Estate • Kampung Bekoh & Kampung Dok Bekoh – Ketua Kampung Mr Nor Zamri • Kampung Orang Asli Tanah Gembur – Chairman JPKK Mr Erwanti Bin Chia Sin Ming and they Confirmed the story above but they could not help to found the previous owner because the Land Transfer happen decade ago and all of the previous owner is Australian National and Other Foreign Nationals. From the interviews, it can be concluded that there was no evidence of any land dispute at Eldred Bekoh CU, hence the evidence required under this clause was not available.	
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 after 15/11/2018. The current operation area including 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.		There were no new lands acquired for plantation after 15/11/2018. The current operation area including estates as per stated in the land title	☒ 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.		Eldred Bekoh CU has a standard procedure for identifying procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation issues known as “Land Dispute Compensation and Calculation Procedure” and “Procedure For Calculating & Distribution Fair Compensation”. The procedures state out the detailed process of compensation for issues/disputes related to land, ownership and access to land. It also states how compensation are to be dealt with. However, as of the date of the audit, unit of certification did not conduct any negotiations concerning compensations for this last 12 months.	☒ 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.		it has been verified that the land is now legitimately owned by Boustead Eldred Bekoh since 1960 and unit of certification did not had any new planting. All the related documentation regarding the land acquisition was kept in Boustead Plantations HQ Office, Kuala Lumpur and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate. The Auditor has make attempt to try to found the previous owner by interview with: Eldred Estate • Kampung Pancha Jaya – Ketua Kg Mr Sulaiman Hj	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Hasan • Kampung Melayu Baru – Ketua Kampung Azhar Komisan • Kampung Orang Asli Lenek – JPKKK Jali Bin Usop Bekoh Estate • Kampung Bekoh & Kampung Dok Bekoh – Ketua Kampung Mr Nor Zamri • Kampung Orang Asli Tanah Gembur – Chairman JPKK Mr Erwanti Bin Chia Sin Ming and they Confirmed the story above but they could not help to found the previous owner because the Land Transfer happen decade ago and all of the previous owner is Australian National and Other Foreign Nationals. From the interviews, it can be concluded that there was no evidence of any land dispute at Eldred Bekoh CU, hence the evidence required under this clause was not available.	
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 small holdings scheme at Eldred Bekoh CU. As this is Smallgrower Certification, there is no mill included in this Certification unit as well.	☐ 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. However during the audit found that Unit of Certification did not conduct any expansion.	☒ 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 Auditor has make attempt to try to found the previous owner by interview with: Eldred Estate • Kampung Pancha Jaya – Ketua Kg Mr Sulaiman Hj Hasan	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• Kampung Melayu Baru – Ketua Kampung Azhar Komisan • Kampung Orang Asli Lenek – JPKKK Jali Bin Usop Bekoh Estate • Kampung Bekoh & Kampung Dok Bekoh – Ketua Kampung Mr Nor Zamri • Kampung Orang Asli Tanah Gembur – Chairman JPKK Mr Erwanti Bin Chia Sin Ming and they Confirmed the story above but they could not help to found the previous owner because the Land Transfer happen decade ago and all of the previous owner is Australian National and Other Foreign nationals. From the interviews, it can be concluded that there was no evidence of any land dispute at Eldred Bekoh CU, hence the evidence required under this clause was not available.	
4.7.3	Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.		it has been verified that the land is now legitimately owned by Eldred Bekoh CU. The audit team had confirmed that there were no land issues related to previous owners. The Auditor has make attempt to try to found the previous owner by interview with : Eldred Estate • Kampung Pancha Jaya – Ketua Kg Mr Sulaiman Hj Hasan • Kampung Melayu Baru – Ketua Kampung Azhar Komisan • Kampung Orang Asli Lenek – JPKKK Jali Bin Usop Bekoh Estate	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• Kampung Bekoh & Kampung Dok Bekoh – Ketua Kampung Mr Nor Zamri • Kampung Orang Asli Tanah Gembur – Chairman JPKK Mr Erwanti Bin Chia Sin Ming and they Confirmed the story above but they could not help to found the previous owner because the Land Transfer happen decade ago and all of the previous owner is Australian National and Other Foreign nationals. From the interviews, it can be concluded that there was no evidence of any land dispute at Eldred Bekoh CU, hence the evidence required under this clause was not available.	
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.		it has been verified that the land is now legitimately owned by Eldred Bekoh CU. The audit team had confirmed that there were no land issues related to previous owners. The Auditor has make attempt to try to found the previous owner by interview with : Eldred Estate • Kampung Pancha Jaya – Ketua Kg Mr Sulaiman Hj Hasan • Kampung Melayu Baru – Ketua Kampung Azhar Komisan • Kampung Orang Asli Lenek – JPKKK Jali Bin Usop Bekoh Estate • Kampung Bekoh & Kampung Dok Bekoh – Ketua	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Kampung Mr Nor Zamri • Kampung Orang Asli Tanah Gembur – Chairman JPKK Mr Erwanti Bin Chia Sin Ming and they Confirmed the story above but they could not help to found the previous owner because the Land Transfer happen decade ago and all of the previous owner is Australian National and Other Foreign nationals. From the interviews, it can be concluded that there was no evidence of any land dispute at Eldred Bekoh CU, hence the evidence required under this clause was not available.	
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.		it has been verified that the land is now legitimately owned by Eldred Bekoh CU. The audit team had confirmed that there were no land issues related to previous owners. The Auditor has make attempt to try to found the previous owner by interview with : Eldred Estate • Kampung Pancha Jaya – Ketua Kg Mr Sulaiman Hj Hasan • Kampung Melayu Baru – Ketua Kampung Azhar Komisan • Kampung Orang Asli Lenek – JPKKK Jali Bin Usop Bekoh Estate • Kampung Bekoh & Kampung Dok Bekoh – Ketua Kampung Mr Nor Zamri • Kampung Orang Asli Tanah Gembur – Chairman JPKK Mr Erwanti Bin Chia Sin Ming and they Confirmed the story above but they could not help	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			to found the previous owner because the Land Transfer happen decade ago and all of the previous owner is Australian National and Other Foreign nationals. From the interviews, it can be concluded that there was no evidence of any land dispute at Eldred Bekoh CU, hence the evidence required under this clause was not available.	
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).		it has been verified that the land is now legitimately owned by Eldred Bekoh CU. The audit team had confirmed that there were no land issues related to previous owners. The Auditor has make attempt to try to found the previous owner by interview with : Eldred Estate • Kampung Pancha Jaya – Ketua Kg Mr Sulaiman Hj Hasan • Kampung Melayu Baru – Ketua Kampung Azhar Komisan • Kampung Orang Asli Lenek – JPKKK Jali Bin Usop Bekoh Estate • Kampung Bekoh & Kampung Dok Bekoh – Ketua Kampung Mr Nor Zamri • Kampung Orang Asli Tanah Gembur – Chairman JPKK Mr Erwanti Bin Chia Sin Ming and they Confirmed the story above but they could not help to found the previous owner because the Land Transfer happen decade ago and all of the previous owner is Australian National and Other Foreign nationals. From the interviews, it can be concluded that there was no evidence	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			of any land dispute at Eldred Bekoh CU, hence the evidence required under this clause was not available.	
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).		it has been verified that the land is now legitimately owned by Eldred Bekoh CU. The audit team had confirmed that there were no land issues related to previous owners. The Auditor has make attempt to try to found the previous owner by interview with : Eldred Estate • Kampung Pancha Jaya – Ketua Kg Mr Sulaiman Hj Hasan • Kampung Melayu Baru – Ketua Kampung Azhar Komisan • Kampung Orang Asli Lenek – JPKKK Jali Bin Usop Bekoh Estate • Kampung Bekoh & Kampung Dok Bekoh – Ketua Kampung Mr Nor Zamri • Kampung Orang Asli Tanah Gembur – Chairman JPKK Mr Erwanti Bin Chia Sin Ming and they Confirmed the story above but they could not help to found the previous owner because the Land Transfer happen decade ago and all of the previous owner is Australian National and Other Foreign nationals. From the interviews, it can be concluded that there was no evidence of any land dispute at Eldred Bekoh CU, hence the evidence	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			required under this clause was not available.	

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.		Not Applicable since this Assessment is for Estates and no Mill has included	☐ 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.		Not Applicable since this Assessment is for Estates and no Mill has included	☐ 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.		Not Applicable since this Assessment is for Estates and no Mill has included	☐ 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, loans/credits, and repayments through FFB price reductions for replanting and or other support mechanisms where applicable.		Not Applicable since this Assessment is for Estates and no Mill has included	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe.		Not Applicable since this Assessment is for Estates and no Mill has included	☐ 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.		Not Applicable since this Assessment is for Estates and no Mill has included	☐ 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).		Eldred Estate Weighing equipment was verified by annual basis latest on 05/11/2024 by Metrology Corporation. Bekoh Estate Weighing equipment was verified by annual basis latest on 10/09/2024 by Metrology Corporation	☒ 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.		At Eldred Estate surrounded by estate such as SD Guthrie Gunung Mas, Achi Jaya Plantation, AT Bekoh Estate surrounded by Risda Estate, Durian Farms & Ladang Hoo Shen Hang.	☐ 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 system used by the Bekoh Eldred 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. The Estates within Bekoh Eldred CU each have its own Internal Complaint Book and External Communication Book. Forms were provided for grievance and complaints from stakeholders. In accordance with the procedure, the anonymity of complainants and whistle-blowers will not be revealed to third parties. Interview with Eldred Estate • Kampung Pancha Jaya – Ketua Kg Mr Sulaiman Hj	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Hasan • Kampung Melayu Baru – Ketua Kampung Azhar Komisan • Kampung Orang Asli Lenek – JPKKK Jali Bin Usop Bekoh Estate • Kampung Bekoh & Kampung Dok Bekoh – Ketua Kampung Mr Nor Zamri • Kampung Orang Asli Tanah Gembur – Chairman JPKK Mr Erwanti Bin Chia Sin Ming they understand the procedure dispute and grievance procedure dated 02/01/2020 with 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.	
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.		Boustead Plantations Eldred & Bekoh CU supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders who holds the certificates, and who holds and sells the certified material. For the current practice BU has invited the nearby smallholder to the training and meeting regarding MSPO and RSPO on date 16/03/2025 (face to face communication at Bekoh Estate) and CU has encouraged the smallholder to certify with RSPO, but smallholder don't want to join due to financial constraint. It has been confirmed through an interview with them. Some of them wanted to Join only for the training regarding Spraying Technique and Fertilizer Application	☒ 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.		Eldred & Bekoh CU supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders who holds the certificates, and who holds and sells the certified material. For the current practice CU has invited the nearby smallholder to the training and meeting regarding MSPO and RSPO on date 24/02/2025 (during stakeholder meeting at Eldred Estate) and on date 16/03/2025 (face to face communication at Bekoh Estate) Eldred & Bekoh CU has encouraged the smallholder to certify with RSPO, but smallholder don't want to join due to financial constraint. It has been confirmed through an interview with them. Some of them wanted to Join only for the training regarding Spraying Technique and Fertilizer Application	☒ 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..		Eldred & Bekoh CU supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders who holds the certificates, and who holds and sells the certified material. For the current practice CU has invited the nearby smallholder to the training and meeting regarding MSPO and RSPO on date 24/02/2025 (during stakeholder meeting at Eldred Estate) and on date 16/03/2025 (face to face communication at Bekoh Estate) Eldred & Bekoh CU has encouraged the smallholder to certify with RSPO, but smallholder don't want to join due to financial constraint. It has been confirmed through an interview with them	☒ 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.		Eldred & Bekoh CU supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders who holds the certificates, and who holds and sells the certified	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			material. For the current practice CU has invited the nearby smallholder to the training and meeting regarding MSPO and RSPO on date 24/02/2025 (during stakeholder meeting at Eldred Estate) and on date 16/03/2025 (face to face communication at Bekoh Estate) Eldred & Bekoh CU has encouraged the smallholder to certify with RSPO, but smallholder don't want to join due to financial constraint. It has been confirmed through an interview with them. Based on available record at the CU,. record specifically on pesticide handling for external Smallholders was carried out during stakeholder meeting.	☐ 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.		Eldred & Bekoh 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 the 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		Boustead Plantations Berhad (BPB) has implemented its latest Group Sustainability Policy Statement, which was signed by the Chief Executive Officer on 25 September 2024. The policy is guided by commitments outlined under Paragraph 2.2: Respect for Human Rights, which includes: • Promoting diversity and inclusion by providing equal	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	membership, political affiliation or age.		opportunities and prohibiting any form of discrimination based on race, nationality, religion, or gender. • A strict prohibition of contract substitution. • Facilitating advancement opportunities, particularly for women, by removing barriers to progression and respecting reproductive and maternal rights. The policy has been effectively communicated across operational units: • At Eldred Estate, it was shared during morning briefings on 11 March 2025. • At Bekoh Estate, morning briefings were conducted on 23 Apr 25, 8 Feb 25, and 3 Jan 25. • The policy was also presented to external stakeholders during consultation sessions held on 24 February 2025 in Eldred Estate and 26 March 2025 in Bekoh Estate. Interviews conducted with a sample of local and foreign workers, as well as external stakeholders, confirmed their awareness of the company's policy commitments and implementation. Additionally, the policy is publicly displayed on notice boards in both the workers' housing area and estate office, and it is explained during the induction program for all newly arrived workers. This demonstrates BPB's proactive approach to upholding human rights, fostering inclusive workplaces, and ensuring policy awareness and accessibility among both internal and external stakeholders.	

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		Based on a review of relevant documentation including employment contracts, workers' pay slips, and interviews with sampled local and foreign workers there was no evidence of discrimination in employment practices. The reviewed employment contracts and pay slips confirmed that local and foreign workers receive equal pay rates for equivalent work. In addition, all workers are entitled to similar housing arrangements, medical coverage, and access to shared amenities.Overtime opportunities are made available to all workers without discrimination, regardless of caste, gender, race, or nationality. Furthermore, workers have the right to request transfers to different workstations if they feel physically unfit or uncomfortable with their assigned tasks, subject to management approval. Importantly, there was no evidence of recruitment fees being charged to migrant workers, in line with the company's commitment to ethical recruitment practices. This demonstrates Boustead Plantations Berhad's adherence to fair labor standards, non-discrimination policies, and the protection of workers' rights in accordance with national laws and international best practices.	☒ 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		Boustead Plantations Berhad (BPB) has developed and implemented two key procedures to govern its recruitment processes: • Foreign Workers Procedure, dated 01 January 2022 • Employment of Local Workers Procedure These procedures outline clear and structured workflows through recruitment, employment, retirement, and termination, including step-by-step flowcharts to ensure	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			transparency and compliance. A review of sampled workers' files during the audit confirmed that medical fitness is one of the essential criteria used during the job selection process. However, this does not constitute discrimination, as it is necessary to assess whether an individual is physically fit to carry out the work safely and effectively. Worker registration cards do not disclose specific health conditions; they simply state "Fit for work", in accordance with privacy and occupational health requirements. Additionally, BPB has adopted a latest Sustainability Policy dated 25 September 2024 which includes a firm commitment to equal treatment of all workers, regardless of nationality, caste, religion, or other personal attributes. The policy emphasizes that medical assessments are conducted solely to confirm fitness for the role, not to exclude individuals on discriminatory grounds. As part of responsible foreign worker management, the audit also reviewed the Collaboration Contract Agreement dated 01 January 2024, between BPB and PT. Kijang Lombok Raya for the supply of manpower from Indonesia. The agreement explicitly states that: • All transportation costs to the designated estate are fully borne by BPB. • No recruitment fees are imposed on any foreign workers. This demonstrates BPB's compliance with ethical recruitment practices and its alignment with international labor standards related to non-discrimination and worker welfare.	

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		Based on interviews conducted with Gender Committee representatives and sampled female workers at Eldred and Bekoh Estates, it was confirmed that pregnancy tests are not conducted in a discriminatory manner. Health screenings are only carried out when legally mandated, such as for workers involved in handling hazardous chemicals, in compliance with occupational safety regulations. During the audit, it was noted that no female employees were assigned to tasks involving chemical handling. In cases where chemical-related work is necessary, female employees are instead reassigned to lighter duties, ensuring both compliance with health and safety requirements and respect for their rights. This practice reflects Boustead Plantations Berhad's commitment to non-discrimination, gender-sensitive work practices, and protection of reproductive health in accordance with its internal policies and relevant legal frameworks.	☒ 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 Group Sustainability Policy Statement includes a clear commitment to facilitating the advancement of women at all levels within the organization and ensuring their protection and well-being in the workplace. In line with this commitment, Boustead Plantations Berhad (BPB) has introduced a revised Terms of Reference (TOR) for the Gender Committee, effective July 2023. The updated TOR outlines more defined roles and responsibilities, a formal governance structure, and structured programs to promote gender equality and women's empowerment. According to the new TOR, committee meetings and activities are to be held quarterly or as necessary.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			During the audit, meeting minutes were reviewed from: • Eldred Estate – last meeting held on 18/4/25 • Bekoh Estate – last meeting held on 23/4/25 Key agenda items included: • Handling of complaints and grievances • Awareness-raising activities • Identification and resolution of gender-related concerns • Discussion of opportunities for improvement in women's welfare and representation No issues of sexual harassment or violence were recorded in the minutes. As an additional measure, a WhatsApp group has been established to enable more accessible and informal communication among members, allowing for real-time monitoring and early detection of potential issues. Interviews with the Gender Committee Chairpersons Mrs. Fatin Farhana Azwa (Eldred Estate) and Mrs. R. Rahini (Bekoh Estate) confirmed both their active engagement in their roles and their clear understanding of their responsibilities. They further confirmed that, to date, no cases of sexual harassment or violence have been reported at their respective estates. This demonstrates BPB's proactive approach to promoting a safe, inclusive, and supportive work environment for women, aligned with both company policy and international labor standards.	
6.1.6	There is evidence of equal pay for the same work scope		Boustead Plantations Berhad (BPB) has implemented its Group Sustainability Policy Statement, signed by the Chief Executive Officer on 25 September 2024. The policy is guided	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			by commitments outlined in Paragraph 2.2: Respect for Human Rights, which emphasizes the promotion of diversity and inclusion, equal opportunity, and a zero-tolerance approach to discrimination. The policy specifically identifies under-represented groups and encourages them to apply for training and employment opportunities within the company. Where feasible, special training programs are offered to help these groups develop the necessary skills and compete on equal footing for employment and advancement opportunities. As part of the audit process, a comparison was conducted of sampled employment contracts and pay slips across various job scopes. Evidence confirmed that all workers receive equal pay for equal work, regardless of nationality, gender, or background. This reflects BPB's firm commitment to fair employment practices and the promotion of an inclusive work environment, aligned with both internal policy and international standards on equality and non-discrimination.	☐ 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.		At the Eldred Bekoh CU, worker remuneration is documented through monthly pay slips, while the terms and conditions of employment, including pay, are outlined in each worker's respective employment contract. Relevant labour laws, union agreements, and/or collective agreements detailing wages and other employment conditions are made available in languages understood by the workers. These are also explained during induction	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			sessions by estate management to ensure clarity and understanding. Each pay slip includes key details such as Employee name, Pay period (month and year), Income breakdown (basic salary, overtime, reimbursements, allowances), Deductions (e.g., EPF, SOCSO, EIS, electricity), Net salary, Leave records (annual and medical leave taken) Samples of pay slips for December 2024, January 2025, February 2025, April 2025 for both local and foreign workers were reviewed during the audit. It was verified that all sampled workers are paid in accordance with the Minimum Wages Order 2024, with no discrepancies found. This demonstrates the CU's compliance with national wage regulations and its commitment to transparent and fair payroll practices.Among the samples 39 workers' payslip was verified:	
6.2.2 (C)	Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed, including work done by family members		Details of payments and conditions of employment are clearly stated and documented in the employment contracts provided to all workers. These contracts cover important terms such as the duration of employment, working hours, overtime arrangements, annual and medical leave, public holidays, mutual termination, salary deductions, and maternity entitlements. The terms outlined in the contracts are in full compliance with the Employment Act 1955, including the Amendments of 2022, the Minimum Wages Order 2024, the SOCSO Act 1969, the EPF Act 1991, the EIS Act 2017, and the MAPA/NUPW Collective Agreement. Payroll documents, including monthly pay slips, accurately reflect compensation for all work performed. This includes daily-rated and piece-rated wages, overtime payments, and payments for work on public holidays. A review of sampled	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			pay slips confirmed that wages are paid in accordance with national legal requirements, and that salary deductions and overtime calculations follow the relevant laws and approvals from the Labour Office. It was also confirmed that none of the sampled workers had family members performing work at the estate. During the audit, employment contract templates, check-roll records, estate daily attendance reports, and the Employee Master List were reviewed and verified to be in order. Interview sessions with sampled local and foreign workers revealed that all of them are aware of and understand their entitlements, particularly in relation to annual leave. It was also evident that workers generally understood the content of their employment agreements. The estates have demonstrated compliance with the Employment Act Amendment 2022 and the MAPA/NUPW Collective Agreement in administering employment contracts. According to the Collective Agreement, working hours are set at 45 hours per week. Overtime is offered based on mutual agreement between management and workers, and it is provided in accordance with legal requirements. Workers confirmed that overtime is offered fairly, without discrimination.	
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		The Eldred-Bekoh CU has complied with the applicable legal requirements and the provisions of the MAPA/NUPW Collective Agreements, specifically the *Wages Agreement for Harvesters, Harvesting Kanganies, Loaders, and Other Loaders on Oil Palm Estates 2024*, as well as the *MAPA/NUPW Field and Other General Employees and Fringe Benefits Agreement 2024*. These agreements took	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			effect on 1 January 2024 and remained valid for a period of three years. With respect to regular working hours, salary deductions, overtime, sick leave, holiday entitlements, maternity leave, grounds for dismissal, and notice periods, the estates have adhered to the conditions outlined under the applicable labour laws and collective agreements. In line with the MAPA/NUPW Agreement, regular working hours are set at 45 hours per week. Overtime is offered based on mutual agreement between the management and workers and is in compliance with legal requirements. Overtime is provided when additional work is available, and no discrimination in its allocation was observed during the audit. Interviews conducted with sampled female workers, including mothers, the chief clerk, and verification of pay slips confirmed that workers with valid medical certificates are granted paid medical leave, and female workers are entitled to 98 days of paid maternity leave in accordance with legal standards. There was no evidence of employee termination observed during the audit period; therefore, compliance with dismissal procedures and notice period requirements could not be fully verified at this time.	
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.		Evidence is available that the CU provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to its employees in accordance with to national standards. Houses are provided rent free. Each house has between 2 to 3 rooms and accommodates between 2 to 5 workers. Foreign workers are provided with accommodation as stated in their employment contracts. Local workers too are offered accommodation, but those who	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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		are within the local communities prefer to live outside the estate premises. Among the available amenities include football fields, badminton/takraw/volleyball court, children's playground, places of worship, sundry shops and an activity hall. Water and electricity are also provided, and the bills are shared among occupants and deducted from their wages. Free medical treatment above is provided also to all workers and their dependents. The housing inspection was conducted weekly by the Medical Assistant or Staff in charge and using the Housing Weekly Inspection Checklists. Any issues found during the inspection were noted down in the checklist and action will be taken accordingly. Sighted latest weekly inspection was conducted on 13/5/25, 6/5/25, 29/4/25, 22/4/25 in Eldred Estate and every 7, 14, 21 and 28 every month in Bekoh Estate. VMO last visit on 28/5/25 in Eldred Estate, Dr. Bhagat Singh from Klinik Rajoo Cha'ah VMO last visit on 10/6/25 in Bekoh Estate, Dr. G. Mahendiran Gunaseelan from Klinik Tangkak Sdn. Bhd. During the ASA 1 audit, it was observed that the previously identified issues had been effectively addressed. The broken roofing and damaged walls in the housing and crèche, which posed safety concerns, have been repaired. Painting work for both facilities has started and is expected to be completed by November 2025. Maintenance of windows, monsoon drains, and perimeter drains has been completed to prevent future issues. A potable water supply system has been gazetted and put in place as a precautionary measure. Additionally, play equipment for children has been provided, and budgets have been	

			allocated for each estate to support future needs. As a result of these corrective actions, the past Major Non-Conformance Report (NCR) has been successfully closed.	
6.2.5	The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.		Both estates were able to demonstrate that efforts have been made to improve workers' access to adequate, sufficient and affordable food by allowing food canteen sundry shops to operate near the workers' housing or near the estate. There was also evidence of prices monitoring being done to ensure prices of items sold are not reasonable and not exorbitant.	☒ 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 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		Both estates employed full-time employees, and based on records reviewed and interviews conducted, there are no casual, temporary and day labour employed within both estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	or seasonal			☐ 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 recognising freedom of association and right to collective bargaining in national languages (English and/or Bahasa Malaysia) was available in the Group Sustainability Policy Statement signed by Chief Executive Officer on 12/07/2021 and was publicly available on the notice board. The policy was explained to all workers including migrant workers during morning muster and demonstrably implemented in the National Union Plantation Workers (NUPW). The is no restriction by the estate management for migrant workers to join NUPW. The NUPW implemented for the employees to speak freely, and the meeting will be conducted once every 3 months. Interviews with workers they are aware of their workers' representatives.	☒ 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		The National Union of Plantation Workers (NUPW) is the union that represents workers at Eldred and Bekoh Estate. Union membership is open to both local and foreign workers, and the workers' representatives are elected by the NUPW/MAPA itself, which is an independent party. The latest meeting minutes between NUPW members and the employer were conducted on 28/12/24 in Eldred Estate and 07/04/2025 in Bekoh Estate, and were documented and verified during the audit. These meetings were	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			attended by management representatives, NUPW representatives, workers' representatives, etc. Interviews with the NUPW Chairman for Eldred Estate, Salimah Maskan, and Bekoh Estate, Paciappan Murugiah, confirmed that the company respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively.	
6.3.3	Management does not interfere with the formation or operation of registered unions/ labour organisations or associations, or other freely elected representatives for all workers including migrant and contract workers		Based on minutes of meetings, correspondences between Boustead Plantations Berhad and NUPW Johor Branch, and interviews held with Union representatives, evidence was available that management does not interfere with the formation or operation of workers' union and representatives.	☒ 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 Group Sustainability Policy Statement signed by Chief Executive Officer on 25/9/24. The policy emphasized that the company is committed to ensuring all workers and children safety are protected and all employment are within the minimum age limit and in compliance with national regulations and state ordinance. The policy was communicated directly during various meeting with both internal and external stakeholders of both estates and indirectly via website as per link as following: http://www.bousteadplantations.com.my/sustain_policy.html	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.4.2 (C)	There is evidence that minimum age		The records of employment documentation verified	☒ Conform

	requirements are met. Personnel files show that all workers are above the national minimum age or above company policy minimum age, whichever is higher. There is a documented age screening verification procedure		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 Eldred and Bekoh Estate. The computerized PIMACS Database System able to verify and screen the age of employees upon data entry.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ 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 both estates employ anyone below the age of 18 years. This was verified by examining the master lists of each operating unit where details of the workers' particulars and dates of birth are available. Interviews with workers and staff, as well as observations made during field visits confirm that only those above 18 are employed.	☒ 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, the CU has been issued a Sustainability Policy Pledge by Vendor that is to be signed by all contractors, suppliers and vendors. The Pledge states that the undersigned has read, understood and will comply to The Vendor Code of Business Conduct and BPB Sustainability Policy.	☒ 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 levels of the workforce		The policy to prevent sexual and all other forms of harassment and violence was implemented under the Group Sustainability Policy Statement dated 25/9/24 and Anti-Harassment Policy statement dated 01/03/2022, signed by Chief Executive Officer. The policy is displayed on notice boards at the estate offices. 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 on 11/2/25 in Eldred Estate and 23/04/2025, 08/01/2025 in Bekoh Estate.	☒ Conform ☐ Major Nonconformity ☐ 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		CU has developed a Group Sustainability Policy dated 25/9/24 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 morning muster on 11/2/25 in Eldred Estate and 23/04/2025, 08/01/2025 in Bekoh Estate. Interviews held with sampled local 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		As verified during an on-site interview with relevant stakeholders, management of estates conducted the assessment in consultation with new mothers and taken actions to address their needs. With regards to Bekoh Estate, the new mothers' needs were assessed in February 2025, sighted the needs for the mothers required breastfeeding 30 mins time.	☒ 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. 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 interviews with the sampled foreign workers, they held their passports, and a safety locker was provided by the management to ensure passport is saved. They will only surrender the passport to management when it is due for renewal permit. There is no contract substitution reported as most of them are dependents of workers and they requested work by walk-in to the estate. Overtime was on a voluntary basis and payment was made accordingly. There is no restriction of movement as they are allowed to go out anytime. They have freedom to resign and no penalty on the termination of employment. In addition, confirmation from the workers that there is no debt bondage, no recruitment fees charge by the agency or withholding of wages.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.6.2 (C)	Where temporary or migrant workers are employed, a specific labour policy and procedures are established and implemented		BPB has established a foreign workers policy statement under Sustainability Policy dated 25/9/24 signed by the CEO. The policy mentioned that all foreign employees should be treated fairly in terms of recruitment, terms and conditions of work, provide decent living, no contract substitution and a post arrival program will be conducted once arrive for three months. The CU maintained its specific procedure / flowchart for employment of foreign workers. The procedure has been implemented for any employment related to foreign workers. The company implemented no contractor substitution and no discrimination against the foreign workers. Besides, the company also comply with Minimum Wage Order Malaysia and provided orientation to the workers to brief them on the language, safety, regulations in Malaysia and culture. Decent housing was provided to the foreign workers.	☒ 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 Manager 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 sites	☒ 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 Emergency Response Team & Emergency Response Plan 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 and accident at workplace. During site inspection at both estates, it was sighted ERP was available at chemical store, workshop, office, workers housing, etc. During interviews with sampled workers, it was noted that all workers understand	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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 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		Medical care and accident insurance is provided to all	☒ Conform

	and covered by accident insurance. Costs incurred from work related incidents 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		employees, both Local and Foreign workers under Employees' Social Security Act 1969 (Act 4). Sighted the last three months' payment (March 2025, April 2025, May 2025) made to SOCSO on Form 8A for foreign and local workers at the estates was available for reviewed. The SOCSO compensation payment records at Bekoh Estate for the general worker were reviewed. The accident occurred on 21/09/2024 and resulted in 65 days of medical leave. Based on the submission records to SOCSO and an interview with the injured employee, it was confirmed that the compensation payment has been received.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ 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. 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.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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 the 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. Additionally, Barn Owl (*Tyto alba*) boxes have been installed as part of an IPM strategy to control the rat population. The presence of barn owls, which are natural predators of rats, reduces the need for chemical rodenticides. 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.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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 prioritised.		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-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 2025.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			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.	
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.		Both estates, 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 available for verification.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			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.	
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: 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		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)

	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 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,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			lubricant store and laboratory. The trainings held in relation to the chemical handling was conducted on 18/02/2025 in Eldred Estate and 13/01/2025 in Bekoh Estate.	
7.2.7 (C)	Storage of all pesticides is in accordance with recognised best practices.		In the 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 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.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			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 approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.		Aerial spraying of pesticides is not a practice in both estates. 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 activities being witnessed during the site inspection.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ 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. *Eldred Estate* ▪ All pesticides operators and recommendation workers from CHRA were sent to Klinik Segamat and examined by OHD, DOSH Regist. HQ/08/DOC/00/545) on 16/05/2025. A total of 32 workers were assessed, and all were deemed fit to handle chemicals. *Bekoh Estate* ▪ All pesticides operators and recommendation workers from CHRA were sent to Klinik Teva and examined by OHD, DOSH Register. HQ/19/DOC/00/490) on 19/03/2025. A total of 12 workers were assessed, and all were deemed fit to handle chemicals. Moreover, several workers require medical attention for non-occupational health conditions such as hypertension, diabetes, abnormal liver function, and mild anaemia. The HA will continue to monitor and manage these conditions through scheduled medical check-ups, which include assessments of blood sugar, blood pressure, cholesterol, uric acid, body mass index (BMI), body fat percentage, and hemoglobin levels (particularly for pregnant women). Monitoring will be conducted on a weekly or monthly basis, and cases requiring further medical attention will be referred to the Visiting Medical Officer (VMO) or the nearest Klinik Kesihatan.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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		Medical screening for woman workers involved in chemical handling and application was conducted monthly. Latest medical screening conducted indicated none were found	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

<table>
<tr><td></td><td>have medical restrictions and they are offered alternative equivalent work.</td><td></td><td>pregnant. During the site visit the female chemical handlers and manurer were interviewed and they mentioned that they are not pregnant no breastfeeding. Both estates do not have persons under the age of 18 working in the premises.</td><td>☐ Opportunity for Improvement
☐ Not Applicable (justification required)</td></tr>
<tr><td colspan="5">Criterion 7.3:
Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner</td></tr>
<tr><td>7.3.1</td><td>A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.</td><td></td><td>The Estates had established the waste and pollution management plan 2025 as shown below. The PIC and time frame was also shown in the management plan.
<table>
<tr><th>.</th><th>Activities</th><th>Source</th><th>Prevention</th><th>Action Plan</th></tr>
<tr><td rowspan="2">1</td><td rowspan="2">Gen store</td><td>Petrol oil, lubricant</td><td rowspan="2">Keep items in designated area i.e. bund 110% of capacity</td><td rowspan="2">Establish recovery procedure – accidental spillage. Kit available</td></tr>
<tr><td>Chemical</td></tr>
<tr><td>2</td><td>SW store</td><td>Scheduled waste</td><td>Comply to EQA requirement</td><td>Dispose as SW & maintain record.</td></tr>
<tr><td>3</td><td>office</td><td>Domestic/offic</td><td></td><td>Continuous education</td></tr>
</table></td><td>☒ Conform
☐ Major Nonconformity
☐ Minor Nonconformity
☐ Opportunity for Improvement
☐ Not Applicable (justification required)</td></tr>
</table>

					e waste	Implement recycling of waste Provide bins	on environmental issues and program.		
					Toilet & kitchen				
			4	Workshop	Used oil & grease	Display signboards & provide litter bins			
					Metal waste	Collect discarded materials for recycling	Provide training on recycling		
					Oil drum/tank				
			5	Labour line	Domestic waste	Display signboards & provide litter bins	Provide training on recycling		
			6	Labour line	Toilet & kitchen waste	Ensure no accidental spillage	Cease using facilities in event of non functional		

7.3.2	Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.		The CU had established Scheduled waste procedure SSD/02/SW-02 dated 3/1/2023. The management of scheduled waste handled by person in charge. <u>Eldred Estate</u> Inventory of SW has been notified to DOE by monthly basis latest on 05/06/2025. Some of waste code been notified are SW102, SW305, and SW410 Sighted latest disposal on 25/04/2025 by Kualiti Alam Sdn Bhd for SW305 and SW410. <u>Bekoh Estate</u> Inventory of SW has been notified to DOE by monthly basis latest on 17/05/2025. Some of waste code been notified are SW102, SW104, SW305, SW306, SW409 and SW410 Sighted latest disposal on 24/05/2025 by Kualiti Alam Sdn Bhd for SW409, SW102 and SW410.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.3.3	The unit of certification does not use open fire for waste disposal.		<u>Eldred Estate</u> The estate has been disposing of their domestic waste through the local municipal service (Majlis Perbandaran Labis) twice a week. Evidence of waste collection has been observed and updated by an estate representative. <u>Bekoh Estate</u> Estate had disposed their domestic waste inside land fill area located at block 99A. Site visit at that area, the landfill been install signages information on date of opening and close. The area also been maintained and far from any water course and housing area.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			During site visit at housing area at both estates sighted no traces of open burning hence previous Minor NCR was satisfactory closed	
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.		The CU continued to implement the good agriculture practices as contained in SOPs, to manage soil fertility, to optimise yield and minimise environmental impacts. The SPOs were in the Oil Palm Circular Manual (O.P.C.). Maintenance of soil fertility was guided by its OPC in a related chapter: • OPC Chapter 01a – Establishment and Maintenance of Legume Covers - 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.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			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. As of now, the sampling activities have been completed as follows: ▪ Eldred Estate: ✓ *Foliar sampling and analysis* were conducted on 15/04/2024 and 16/05/2024. ✓ *Soil sampling and analysis* were conducted on 20/04/2024 and 15/05/2024. ▪ Bekoh Estate: ✓ *Foliar sampling and analysis* were carried out on 21/05/2024 and 11/06/2024. *Soil sampling and analysis* were conducted earlier, on 31/05/2024 and 03/07/2024.	☐ 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.		Currently, neither estate utilizes EFB or POME, as the distance from the mill presents logistical limitations.	☒ 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	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			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 Cards. The 2024 Dashboard Fertilizer records indicate that fertilizer application levels were consistent with the planned program. A total of 1,051.56 metric tons (MT) was applied in the mature areas of Eldred Estate, and 1,164.21 MT in Bekoh Estate. For the immature areas, 244.73 MT was applied in Eldred Estate and 172.27 MT in Bekoh Estate. Due to the late delivery of fertilizers, the recommended fertilizer application for 2025 has not yet been carried out. The application is expected to commence from June 2025 onwards.	
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.		On both estates, maps identifying marginal and fragile soils, including steep terrain, had been prepared by AAR. The soil series in the estates were classified as follows as subject to the requirement of the estates: Eldred Estate: Batu Lapan, Bungor, Durian, Jerangau, Kedah, Lambak, Local Alluvium (Clay), Malacca, Munchong, Nami, Padang Besar, Pelepah, Prang, Rengam, Beserah, Serdang, Sogomana.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Bekoh Estate: Kechor, Kelau, Rengam, Patang, Patang (Yellow), Local Alluvium/Colluvium, Jitra (Red), Jitra, Malacca. There were no problematic soils (e.g. podzols and acid sulphate soils) on both estates. The estates maintained the following maps and documents for proof of recognized legal rights. Documents were sighted and verified. A scale of map at 1:10000 to 1: 15000 is established. Maps were prepared by AAR and updated in 2018.	
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 both 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 extensive replanting of oil palm on steep terrain or new development of areas at both 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.		This is not applicable as there is no marginal and fragile soil including steep terrain in Eldred and Bekoh Estate, as supported by the soil maps of respective estates. No marginal and fragile soil areas were observed during the visit.	☐ 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.		Extensive planting on marginal and fragile soils is not practiced within the estate. No fragile soil has been categorized on the estate premises. In the planning process for replanting, careful consideration is given to factors such as land terrain, drainage, and road systems. Reference is made to the Boustead Agricultural Manual on best practices for planting oil palm (O.P.C. No. 08a.), dated April 1996 and reviewed in August 2018, to ensure adherence to industry standards and guidelines.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ 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		Soil maps and topography information were utilized in the planning of replanting activities. The details of soil series and topography are documented in section 7.5.1. The estate has taken into account factors such as land terrain, drainage, and road systems during the planning process. In ensuring best practices, reference was made to the Boustead Agricultural Manual on planting oil palm (O.P.C. No. 08a.), dated April 1996 and reviewed in August 2018. This manual provides guidelines for optimal planting practices, contributing to the success of the replanting efforts.	☒ 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 the CU. Furthermore, this is not applicable, as no peat soils are present in both estates visited, Eldred and Bekoh Estate. 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)
7.7.2	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 (PLWG) audit guidance (see Procedural Note for 7.7.5 below).		This requirement is not applicable, as no peat soils are present in both estates visited, Eldred and Bekoh Estate. 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)
7.7.2 (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 both estates visited, Eldred and Bekoh Estate. 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 both estates visited, Eldred and Bekoh Estate. This is supported by the respective soil maps for each	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			estate, and no peat areas were observed during the site visit.	☐ 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 both estates visited, Eldred and Bekoh Estate. 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 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-		This requirement is not applicable, as no peat soils are present in both estates visited, Eldred and Bekoh Estate. 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)

	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 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 both estates visited, Eldred and Bekoh Estate. 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

<table>
<tr><td></td><td></td><td></td><td></td><td>☒ Not Applicable (justification required)</td></tr>
<tr><td>7.7.7 (C)</td><td>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.</td><td></td><td>This requirement is not applicable, as no peat soils are present in both estates visited, Eldred and Bekoh Estate. This is supported by the respective soil maps for each estate, and no peat areas were observed during the site visit.</td><td>☐ Conform
☐ Major Nonconformity
☐ Minor Nonconformity
☐ Opportunity for Improvement
☒ Not Applicable (justification required)</td></tr>
<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>The estate had established Water Management Plan for year 2025 in order to promote more efficient use and continued availability of water sources.

a) The CU does not contribute to pollution of water used by communities.

Sighted an evidence monitoring incoming and outgoing of unnamed river at Eldred Estate, latest on 30/04/2025 by accredited laboratory from Eurofins. Results as per below:
<table><tr><td>Analysis</td><td>Unit</td><td>results</td></tr><tr><td>Temperature</td><td>C</td><td>27.8</td></tr><tr><td>PH</td><td>-</td><td>6.3</td></tr><tr><td>BOD</td><td>Mg/l</td><td>ND</td></tr></table></td><td>☒ Conform
☐ Major Nonconformity
☐ Minor Nonconformity
☐ Opportunity for Improvement
☐ Not Applicable (justification required)</td></tr>
</table>

			DO	%	91.6
			COD	Mg/l	10
			TSS	Mg/l	23
			O&G	Mg/l	ND
			N	Mg/l	0.27
			Turbidity	NTU	1.24

Sighted evidence monitoring incoming and outgoing of unnamed river at Bekoh Estate, latest on 17/01/2025 by accredited laboratory from Johor Plantation Group Berhad-Central Analytical Laboratorys. Results as per below:

Analysis	Unit	results
Temperature	C	NA
PH	-	6.8-7.4
BOD	Mg/l	<10
DO	%	-
COD	Mg/l	<5-9
TSS	Mg/l	16-20
O&G	Mg/l	ND
N	Mg/l	0.76-1.23
Turbidity	NTU	<1.00 – 4.38

b) At Both Estates, Treated water analysis has been supplied by Syarikat Air Johor

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).		Site Visit Observations – Eldred Estate & Bekoh Estate Eldred Estate (PM 2008, PM 2009, and 2024 Planting Blocks): • Chemical Application: Evidence of agrochemical usage was observed around palm circles, indicating chemical application practices at buffer zone areas. • Buffer Zone encroachment: Oil palm planting was sighted not within the recommendation 5-meter buffer zones, as per guidelines set in the High Conservation Value (HCV) Assessment Report by Malaysian Environmental Consultants (2021), revised May 2024. Bekoh Estate (2025 Planting Block): • Buffer Zone Encroachment: Encroachment into buffer zone areas was observed during land clearing operations, indicating non-compliance with BMPs for the management and rehabilitation of riparian reserves' (April 2017). Thus, Major NCR RAR 01 2025 has been raised.	☐ 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.		Not applicable since this certification unit not include POM.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

<table>
<tr><td>7.8.4</td><td>Mill water use per tonne of FFB is monitored and recorded.</td><td></td><td>Not applicable since this certification unit not include POM.</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>A plan for improving the efficiency of the use of fossil fuels is in place and has been incorporated into the Environmental Aspect and Impact activities report 2025. The document was reviewed/updated on year 2025 The Environment Management Plan for efficiency of fossil fuel usage are detailed below:
<table>
<tr><th></th><th>Target</th><th>Objective</th><th>Action plan</th></tr>
<tr><td>1</td><td>Backhoe tractor</td><td>To reduce fossil fuel (diesel) consumption from company-owned vehicles and fuel using mobile equipment</td><td>To ensure the vehicle engine is turn off during idle time
To record vehicle activity which consume fuel</td></tr>
<tr><td>2</td><td>Van / Supervisory vehicle</td><td>To reduce fossil fuel (diesel) consumption from company-</td><td>To record vehicle activity in order to eliminate waste</td></tr>
</table></td><td>☒ Conform
☐ Major Nonconformity
☐ Minor Nonconformity
☐ Opportunity for Improvement
☐ Not Applicable (justification required)</td></tr>
</table>

				owned vehicles and fuel using mobile equipment	activity which consume fuel. To turn off vehicle engine during idle time.
			3	Electrical supply	Reduce electricity usage	Use time switches and daylight sensors for outside lighting
			4	Electrical supply	Reduce electricity usage	Educate employees on power saving via inspection and training.
			The utilization of fossil fuel in 2024 and 2025 is being monitored with records ratio diesel L/FFB		
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.		There was no POM in this certification. Details of GHG data were reported in the Telok Sengat POM (certified under Telok Sengat CU). Detail emission were reported in the Appendix 2: Greenhouse Gas (GHG) Reporting Summary of this report.		☒ 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).		Auditors has verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the estate area. Based on the observation during the audit, it is confirmed that there were no new planting or new development of areas at Boustead Eldred Bekoh 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 identified polluting activities is being conducted and monitored, inclusive of gaseous emissions, particulate / soot emissions and effluent. '*Pollution Prevention Plan and Waste Management Action Plan*" is used to identify the waste products and sources of pollution – is in place and is being reviewed and implemented accordingly. Among of action has been taken by CU were: a) Scheduled wastes – were disposed to Kualiti Alam Sdn Bhd b) Domestic wastes are disposed to Local Municipal Council Full compliance to zero burning practices.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		There was no land preparation in Eldred and Bekoh Estate by burning ever since Boustead Plantations Berhad practice zero burning stated inside their Zero Burning Policy in the "Polisi Kemampanan BPB". Sighted the signages "*Dilarang Membakar*" were clearly erected and no evidence of open burning.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			During site visit at Eldred estate – immature area 2024 no evidence of replanting area were used or prepared by burning. During site visit at Bekoh estate – immature area 2024 planting no evidence of replanting area were used or prepared by burning.	
7.11.2	The unit of certification establishes fire prevention and control measures for the areas directly managed by the unit of certification.		At Eldred Estate and Bekoh Estate. fire prevention and control measure has established in document “fire prevention with neighbour smallholders”	☒ 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.		Records showed that Eldred Bekoh CU engaged adjacent stakeholders on fire prevention and control measures through stakeholders meetings. Sighted minute stakeholder meeting on date 24/02/2025 at Eldred estate and on 16/03/2025 at Bekoh Estate.	☒ 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.		No new Land clearing was conducted to any additional land, primary forest, or HCV since first planting. Auditors have verified through checking through www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to all estates. Planting was carried out inside the designated area itself. Only replanting was carried out and is done in the existing area at both Eldred Bekoh 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.		Boustead Plantations Berhad has established the document HCV Assessment Report (Multi-Site), Johor (2018). A Document entitled Supplementary Document - Mapping Upgrade for Boustead Johor Estates 2018 and High Conservation Value Assessment Report (Multi-Site), dated September 2021 was available for verification conducted by Malaysian Environmental Consultants. The study was conducted by Malaysian Environmental Consultants and the report was completed on July 2018 and September 2021. The study had covered all the High Conservation Value (HCV) within and adjacent to the 3 Estate under Telok	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Sengat CU and 2 Estate under Eldred Bekoh CU. The HCV assessment had identified the HCV 1, 2, 3, 4 and 6 within the 2 estate. In general, in Bekoh Estate only HCV 1, 3, 4 and 6 is identify within the estate which is Hindu Temple, Hindu Cemetery, Chinese Cemetery, Riparian Buffer, and Steep Area. In Eldred Estate only HCV 1, 2, 3, 4 and 6 are identify in the estate which is Chinese Temple, Steep Slope and River Buffer.	
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.		No new Land clearing was conducted to any additional land, primary forest, or HCV since first planting. Auditors have verified through checking through www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to all estates. Planting was carried out inside the designated area itself. Only replanting was carried out and is done in the existing area at both Eldred Bekoh CU	☒ 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		No new Land clearing was conducted to any additional land, primary forest, or HCV since first planting. Auditors have verified through checking through www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to all estates. Planting was carried out inside the designated area itself. Only replanting was carried out and is done in the existing area at both Eldred Bekoh CU	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

	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 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).		Boustead Plantations Berhad has established the document HCV Assessment Report (Multi-Site), Johor (2018). A Document entitled Supplementary Document - Mapping Upgrade for Boustead Johor Estates 2018 and High Conservation Value Assessment Report (Multi-Site), dated July 2018 was available for verification conducted by Malaysian Environmental Consultants. The study was conducted by Malaysian Environmental Consultants and the report was completed on July 2018. The study had covered all the High Conservation Value (HCV) within and adjacent to the 3 Estate under Telok Sengat CU and 2 Estate under Eldred Bekoh CU. The HCV assessment had identified the HCV 1, 2, 3, 4 and 6 within the 2 estate. In general, in Bekoh Estate only HCV 1, 3, 4 and 6 is identify within the estate which is Hindu Temple, Hindu Cemetery, Chinese Cemetery, Riparian Buffer, and Steep Area. In Eldred Estate only HCV 1, 2, 3, 4 and 6 are identify in the estate which is Chinese Temple, Steep Slope and River Buffer. Nevertheless, the assessor has outlined several recommendations for biodiversity and landscape management by estate among others as follows: • Mark and label boundaries of HCV areas. • Safeguard existing habitat, and restore all riverine buffers to habitat quality by the next replanting	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• Socialization of importance of conservation areas and sustainable utilization of plant and animal resources in HCV 1 areas – Precautionary approach • Restriction of types and quantity of agro-chemicals used and method of application. • Minimise the risk of accumulation of persistent chemicals in local wildlife, especially food animals for predators. • Ensure patches of HCV areas and buffers within and around plantations remain, so that movement of wildlife can occur (especially during re-planting). • Socialise with local communities and control encroachment by local communities in the HCV areas (pre-cautionary approach). • Avoid construction of new roads that can fragment the continuity of forest. • Encourage forest and land agencies to be transparent on land use • Encourage forestry agencies to maintain the boundaries and integrity of the remaining areas of forest reserve • Support awareness raising among local stakeholders, including regional gun-owners of wildlife proscriptions in and around the forest reserve. • Maintain communication with management of adjacent development to reduce trans-boundary impacts. • Maintaining riparian buffers to attenuate flood. • Develop appropriate SOP to manage riparian buffers and establish strict enforcement. • Develop SOP for chemical spraying and fertilizer application in areas close to the river buffer. • SOPs for replanting and preparation of hilly areas (contouring). • SOPs for road and drain design to minimise erosion. • Control drainage as above, and close supervision to optimise/ minimise nutrient application. • Special SOP to be developed minimizing damaged to replanting in steep slopes.	

			Sighted all of this recommendation has been incorporated in the Plan dated January 2025 (Bekoh), 8/1/25 (Eldred)	
7.12.5	Where rights of local communities have been identified in HCV areas, HCS forest after 15 November 2018, peatland and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas.		HCV Assessment has been done on July 2018 and re mapping and reassessment has been done on 2024, but no rights of local communities have been identified in HCV areas. Thus this indicator was not applicable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ 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.		Although there was no RTE species found in the CU, Eldred Bekoh Estate CU still established their own disciplinary measures if any of their staff or workers found to capture, harm, collect or kill the RTE species. If found any activities to capture, harm, collect or kill RTE species, the estates will make a report to the Wildlife Department immediately. Both Estate also make a statement a disciplinary action is to be taken against those who are found to capture, harm, collect or kill RTE species according to law ‘’Enakmen Pemeliharaan Hidupan Liar 1997’’. Annual RTE Training Plan 2025 for year 2025 was available and HCV training has been done on 6/1/25 (Eldred), 25/2/25 (Bekoh). Sighted last training conduct at Eldred Estate titled as Latihan HCV conducted to Workers on 18/1/25. Further to that, an awareness training through morning briefing has been conducted by Assistant Manager all workers (Sprayer, Manuring, Harvester, Maintenance). For Bekoh Estate Sighted last training conduct titled as Taklimat Alam Sekitar (Zero Burning Policy, High Conservation Value)	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			conducted to Workers on 22/2/25. Further to that, an awareness training through morning briefing has been conducted by Assistant Manager to all workers affected.	
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.		An action plan for year 2025 was made available at the Bekoh Eldred Estate. Eldred Estate has conducted weekly monitoring of their HCV Area. The latest conduct was on 31/5/25, 29/5/25, 24/5/25, 22/5/25,17/5/25 and etc. There is RTE species found within the estates area which is elephant. Noted the CU had continued to implement planned actions such as awareness to the staffs and public on enhancing biodiversity and erection of signage at strategically locations. For Bekoh Estate monthly Monitoring has been done on 17/5/25, 16/4/25, 13/3/25, 14/2/25 and etc. no RTE has been found during the monitoring. The outcomes of monitoring will be feedback into the next year action plan.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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.		No new Land clearing was conducted to any additional land, primary forest, or HCV since first planting. Auditors have verified through checking through www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to all estates. Planting was carried out inside the designated area itself. Only replanting was carried out and is done in the existing area at both Eldred Bekoh CU	☒ 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	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	CU 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 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	There was no conflict or dispute over the land. The audit team has also interviewed relevant stakeholders such as the Ketua Kampung and Tok Batin. From the recorded news and interviews, it can be concluded that there was no evidence of any land disputes between at 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	1	NA	**1**
Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.	NA	NA	NA	NA
Principle 3: Optimise productivity, efficiency, positive impacts and resilience *(Includes IP and/or MB Module)*	NA	3	NA	**3**
Principle 4: Respect Community and Human Rights and Deliver Benefits	NA	NA	NA	NA
Principle 5: Support Smallholder Inclusion	NA	NA	NA	NA
Principle 6: Respect Workers Rights and Conditions	NA	NA	NA	NA
Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment	1	NA	NA	**1**
Certification Systems Document	NA	NA	NA	NA
Total	**1**	**4**	NA	**5**

7. Nonconformity(ies) Issue in this Audit

Indicator Number	3.3.2
Nonconformity Number	DA 01 2025
Nonconformity Category	☐ Major Nonconformity ☒ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	13/06/2025
Nonconformity Issued To *(Eldred Estate & Bekoh Estate*	
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 2019
Nonconformity Statement: The mechanism to check consistent implementation of procedures in workshop operation was not in place.	
Evidence: ***Eldred Estate*** • Based on the site inspection at the workshop, it was observed that the engineering controls and ventilation for welding activities were not available to divert welding fumes away from the welder. ***Bekoh Estate*** Based on the site inspection at the workshop, it was noted that: • Noise Risk Assessment (NRA) has not yet been conducted for the workshop operations. The new workshop was constructed and completed in December 2024. • The Certificate of Fitness (CF) for the new air compressor is not available. During the site inspection, it was noted that the new air compressor has been in operation since the commencement of the new workshop. • Similar to Eldred Estate, it was observed that engineering controls and proper ventilation for welding activities were not in place to divert welding fumes away from the welder. • The workshop and machinery washing bay are located adjacent to each other and are connected by a drainage system. However, there are no engineering measures in place, such as oil traps or oil sumps to prevent potential oil contamination of nearby watercourses or land	
Root Cause Analysis	1. Oversight to ensure required NRA due to building being newly completed.

	2. No alternative air compressor was available. Since the air compressor is new, the foreman/apprentice assumed that it is safe to be use. The request for inspection has been submitted via MyKKP, however, the inspection by DOSH is yet conducted. 3. Lack of awareness or enforcement of safety measures for welding operations in the workshop. 4. GED does not include the oil sump during builds the workshop . Estate needs to build on its own
Correction(s)	1.Conduct the Noise Risk Assessment immediately and implement necessary noise control measures . 2.Applications have been submitted, waiting from JKKP for inspections in August 2025 . 3.Install appropriate ventilation systems. 4.Install oil traps or oil sumps in the drainage system.
Corrective Action Implemented *(including any evidence submitted)*	1. Reassess the NRA once in 5 years. 2. Check with JKKP everytime when install/buy the heavy/dangerous equipment in the estate. 3. Check with SSD to install the appropriate ventilation systems. 4. For every new building constructed, refer to the Site-Specific Design (SSD) to determine whether an oil trap is required or not.
Date of Response	05/09/2025
Audit Team Conclusion *(including any evidence reviewed)*	Corrective action plan accepted, the effectiveness of implementation will be verified during next audit.
Status of Nonconformity	☐ Closed ☒ Open
Date of Closure:	DD Mmm YYYY

Indicator Number	7.8.2 (C)
Nonconformity Number	RAR 01 2025
Nonconformity Category	☒ Major Nonconformity ☐ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	13/06/2025
Nonconformity Issued To *(Eldred Estate & Bekoh Estate*	
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 2019

Nonconformity Statement:
Water courses or buffer zones not protected as per 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April 2017).

Evidence:

Site Visit Observations – Eldred Estate & Bekoh Estate

Eldred Estate (PM 2008, PM 2009, and 2024 Planting Blocks):

- Chemical Application: Evidence of agrochemical usage was observed around palm circles, indicating chemical application practices at buffer zone areas.
- Buffer Zone encroachment: Oil palm planting was sighted not within the recommendation 5-meter buffer zones, as per guidelines set in the High Conservation Value (HCV) Assessment Report by Malaysian Environmental Consultants (2021), revised May 2024.

Bekoh Estate (2025 Planting Block):

- Buffer Zone Encroachment: Encroachment into buffer zone areas was observed during land clearing operations, indicating non-compliance with BMPs for the management and rehabilitation of riparian reserves' (April 2017).

Root Cause Analysis	Eldred Estate 1. Lack of understanding among the sprayers of the restriction on all activities, including chemical application, within the buffer zone. On-site supervision during operations was also insufficient. 2. No supervision during oil palm planting near the buffer zone area. Bekoh Estate 1. Lack of proper planning and supervision during land clearing operations.

Correction(s)	Eldred Estate 1. Buffer zones have been clearly marked, and warning signs have been installed at strategic locations. Training on managing buffer zone area will be given to the sprayers. 2. All chemical application activities have ceased within the 5-meter buffer zone. Vegetation in this area is left to grow naturally. Estate to collaborate with Jabatan Hutan to supply jungle tree. Bekoh Estate Marking 5 meters along the river to prevent encroachment from internal or external parties
Corrective Action Implemented *(including any evidence submitted)*	Eldred Estate 1. Training will be conducted for workers and mandore explaining what buffer zones are and what activities are strictly prohibited. 2. Site supervision will be strengthened through regular field inspections to prevent recurrence of chemical use or planting within buffer zones. Bekoh Estate Proper planning procedures will be established for all land clearing activities, including clear demarcation of buffer zones before work begins. Supervisors
Date of Response	05/09/2025
Audit Team Conclusion *(including any evidence reviewed)*	Sighted an evidence training has been conducted to te PIC i.e mandora, and employee (spraying gangs) on month on August and July 2025 by executive to create more awareness to the respective work units. Also sighted established a marking at palms trunk and pegging along the buffer zones areas to ensure no further encroachment at buffer zones areas. All the natural vegetative were planted back and left along the buffer zones areas.
Status of Nonconformity	☒ Closed ☐ Open
Date of Closure:	11/09/2025

Indicator Number	1.1.5
Nonconformity Number	RAR 02 2025
Nonconformity Category	☐ Major Nonconformity ☒ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	13/06/2025
Nonconformity Issued To *(Eldred Estate & Bekoh Estate*	
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 2019
Nonconformity Statement: The current list of contact and details of stakeholders and their nominated representatives was not updated to add nearby smallholders	
Evidence: • During document review at Eldred Estate was found nearby smallholders such as Foo Siong, Kang Siew, Lim Kim Yong, SAJ, Yang Hoi Chang, Yang Chan Tong, Tan Kim Meng, Tee Boon Fong, Tan Yoke Yoen, Tan Lai Guk was not included in the stakeholder list. • During document review at Bekoh Estate (stakeholder maps) was found nearby stakeholders i.e Rancangan Tanaman Risda, Ladang Hoo Shien San, Kampung Sialang, Kawasan Pekebun Kecil was not included in the stakeholder list.	
Root Cause Analysis	There was no regular review of the stakeholder list, and limited communication with nearby communities resulted in outdated information. Stakeholder engagement was also overlooked during the mapping process.
Correction(s)	The stakeholder list is now being updated, and new information is being collected from local sources and community contacts. The smallholders identified will be added to the formal list.
Corrective Action Implemented *(including any evidence submitted)*	The estate is collecting updated information on surrounding smallholders through estate staff and local contacts. For the next stakeholder meeting, all relevant nearby smallholders will be formally invited. Engagement activities will be carried out to confirm their involvement and address any concerns

Date of Response	05/09/2025
Audit Team Conclusion *(including any evidence reviewed)*	Corrective action plan accepted, the effectiveness of implementation will be verified during next audit.
Status of Nonconformity	☐ Closed ☒ Open
Date of Closure:	DD Mmm YYYY

Indicator Number	3.4.2
Nonconformity Number	MZK 01 2025
Nonconformity Category	☐ Major Nonconformity ☒ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	13/06/2025
Nonconformity Issued To *(Bekoh Estate*	
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 2019
Nonconformity Statement: SIA assessment management and monitoring plan and report prior to replanting activities at ELDRED BEKOH BU were not available	
Evidence: During Document review revealed that Social Impact Assessments (SIA), Social management and monitoring plan were not conducted prior to replanting activities at Eldred Bekoh CU specifically at Bekoh Estate (PR2025) as key requirements such as the identification of affected internal and external stakeholders, evaluation of social impacts arising from the replanting operations, and the development of mitigation measures for negative impacts or strategies to enhance positive outcomes were not addressed or documented as required by the RSPO.	
Root Cause Analysis	There was no regular review of the stakeholder list, and limited communication with nearby communities resulted in outdated information. Stakeholder engagement was also overlooked during the mapping process.

Correction(s)	SSD to appoint an external assessor to conduct the SIA to assess the social impacts arise from the replanting activities.
Corrective Action Implemented *(including any evidence submitted)*	Conduct training and awareness sessions for estate management teams on SIA requirements and procedures. Include the SIA requirement in the estate's replanting planning checklist and ensure SSD is notified in advance of any upcoming replanting activities
Date of Response	05/09/2025
Audit Team Conclusion *(including any evidence reviewed)*	Corrective action plan accepted, the effectiveness of implementation will be verified during next audit.
Status of Nonconformity	☐ Closed ☒ Open
Date of Closure:	DD Mmm YYYY

Indicator Number	3.3.3
Nonconformity Number	MZK 02 2025
Nonconformity Category	☐ Major Nonconformity ☒ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	13/06/2025
Nonconformity Issued To *(Bekoh Estate*	
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 2019
Nonconformity Statement: • Records of monitoring for Supply Chain Traceability (SSD/01/SCT-01) procedure related to FFB Grading was not accurate • Records of Monitoring 'Kehendak Minimum Penginapan Pekerja' related to basic amenities was not monitored	

Evidence: - During interviews and document verification at Eldred Estate, it was observed that the records maintained by harvesters were often inaccurate. The person in charge overseeing the harvesters explained that records were inconsistently collected, sometimes from bunch checkers and other times from mandores. This inconsistent approach resulted in discrepancies between the harvesters' records and management data, indicating that the guidance outlined in the SOP for Supply Chain Traceability was not properly followed and maintained. - During interviews with workers from Bangladesh and Indonesia at both Estate Eldred and Bekoh, they said that when they first arrived, they had to choose either a cupboard or a fan for their house. However, for long-term workers, they did not have to make this choice and its contradict with the SOP 'Kehendak Minimum Penginapan Pekerja'.	
Root Cause Analysis	1. Lack of a centralized record-keeping system and insufficient training on SOP SSD/01/SCT-01 requirements among the mandore team. 2. There was a lack of awareness and understanding of the housing requirements specified in the SOP. Staff did not consistently monitor or verify compliance on-site, resulting in inconsistent implementation of housing standards for newly-arrived workers.
Correction(s)	1. Provide a proper training to the harvesting team on Supply Chain Traceability procedure to enhance their understanding and knowledge. 2. A briefing was held immediately to remind all relevant staff of the required minimum amenities. Instructions were given to ensure all workers are provided with cupboard and fan..
Corrective Action Implemented *(including any evidence submitted)*	1. Provide and update a yearly schedule training for harvesting team on Supply Chain Traceability procedure refresher training. 2. A dedicated staff will be assigned to conduct house-to-house inspections to check asset requirements for all workers. Any missing items will be documented, and a purchase quotation will be prepared for inclusion in the 2026 estate budget**.**
Date of Response	05/09/2025
Audit Team Conclusion *(including any evidence reviewed)*	Corrective action plan accepted, the effectiveness of implementation will be verified during next audit.
Status of Nonconformity	☐ Closed ☒ Open
Date of Closure:	DD Mmm YYYY

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

Indicator Number	NA
Opportunity for Improvement Number	NA
Date of Opportunity for Improvement Issued	DD Mmm YYYY
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
6.2.4 (C)	DA 01 2024	Finding: Insufficient evidence that CU provide adequate housing and facilities according to Workers' Minimum Standards of Housing and Amenities Act 1990. Objective evidence: Based on a site inspection at the workers' linesite, several findings were noted: 1) Broken roofing and walls in the housing, which could lead to unsafe conditions. (Both estates) 2) Unsatisfactory appearance of the housing painting (not painted for more than 10 years). (both estates) 3) Broken concrete monsoon drains and perimeter drains, the drains condition full of grass, causing improper water	Corrective action: 1. Develop a long-term repair program to ensure all broken roofing and walls are repaired. 2. Develop a long-term repainting program to ensure the housing area is satisfactory appearance. 3. Revise existing housing inspection checklist by including criteria to check the conditions of monsoon drains and perimeter drains. 4. Include a criterion to check the window conditions in the housing inspection checklist. Conduct briefing on complaint and grievance procedure, emphasizing complaint on broken window replacement, to all workers to facilitate the process of identification and replacement of broken window. 5. Purchase additional water tank storage to cater the usage during dry season.	Evidence is available that the CU provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to its employees in accordance with to national standards. Houses are provided rent free. Each house has between 2 to 3 rooms and accommodates between 2 to 5 workers. Foreign workers are provided with	As a result of these corrective actions, the past Major Non-Conformance Report (NCR) has been successfully closed.

		flow and blockages, resulting in a foul smell. (both estates) 4) No replacement was noted for the broken window (Tingkap Nako). (both estates) 5) Interviewed with sample employees informed that during dry season shortage of potable water been supplied to linesite. (Bekoh Estate) Furthermore, during a site inspection at the Creche at Eldred Estate, it was observed that play equipment was not provided. Additionally, the housing painting had an unsatisfactory appearance. Moreover, broken roofing was noted, which has led to the formation of bird nests in the area.	6. Include a criterion to check the roof and wall painting conditions in the workplace inspection checklist for creche. Conduct briefing on complaint and grievance procedure, emphasizing complaint on broken window replacement, to creche ayah to facilitate the process of identification and replacement of creche damages, if any.	accommodation as stated in their employment contracts. Local workers too are offered accommodation, but those who are within the local communities prefer to live outside the estate premises. Among the available amenities include football fields, badminton/takraw/volleyball court, children's playground, places of worship, sundry shops and an activity hall. Water and electricity are also provided, and the bills are shared among occupants and deducted from their wages. Free medical treatment	

				above is provided also to all workers and their dependents. The housing inspection was conducted weekly by the Medical Assistant or Staff in charge and using the Housing Weekly Inspection Checklists. Any issues found during the inspection were noted down in the checklist and action will be taken accordingly. Sighted latest weekly inspection was conducted on 13/5/25, 6/5/25, 29/4/25, 22/4/25 in Eldred Estate and every 7, 14, 21 and 28 every month in Bekoh Estate. VMO last visit on 28/5/25 in Eldred	

				Estate, Dr. Bhagat Singh from Klinik Rajoo Cha'ah VMO last visit on 10/6/25 in Bekoh Estate, Dr. G. Mahendiran Gunaseelan from Klinik Tangkak Sdn. Bhd. During the ASA 1 audit, it was observed that the previously identified issues had been effectively addressed. The broken roofing and damaged walls in the housing and crèche, which posed safety concerns, have been repaired. Painting work for both facilities has started and is expected to be completed by November 2025. Maintenance of windows, monsoon drains, and perimeter drains has been completed to	

				prevent future issues. A potable water supply system has been gazetted and put in place as a precautionary measure. Additionally, play equipment for children has been provided, and budgets have been allocated for each estate to support future needs.	
3.4.3 (C)	MZK 01 2024	Finding: The Social Management Plan was not implemented to mitigate the negative impacts and promote the positive ones. Objective evidence: After reviewing the stakeholder meeting records and the SIA Management Plan, it was found that the management of Eldred Estate did not invite or update the plan with the participation of Kampung Orang Asli Lenek to mitigate the negative impacts and promote the positive issue.	To include the Kampung Orang Asli Lenek in the stakeholder list and invite them to stakeholder meeting to get their input or feedback. Next, update the SIA Management Plan as per latest feedback from them, where necessary.	Estate had established Environmental Management Plan to address and mitigate significant impact identified and registered with a latest review on 15 May 2025. Among the action plan been plan and implemented are : 1.Reduce and monitoring of	As a result of these corrective actions, the past Major Non-Conformance Report (NCR) has been successfully closed.

				chemical usage 2.Maintenance of buffer zone 3.Construct well drainage system and maintained oil trap. 4.Used of spill kits when handling chemicals and lubricants 5.Maintaining beneficial plant The social management action plans at the Eldred Bekoh CU are reviewed and updated annually. This process incorporates inputs from various meetings, including those with external stakeholders, the Joint Consultative Committee (JCC), the National Union of	

				Plantation Workers (NUPW), the Occupational Safety and Health (OSH) Committee, and the Gender Committee. Key social issues identified for management and monitoring include the implementation of ILO indicators, grievance mechanisms, and indigenous community concerns. The Social Impact Assessment (SIA) review process also involves stakeholder consultations on relevant social matters. The reviews are conducted with the participation of respective managers, assistant	

				managers, and the Sustainability Team, along with external stakeholders such as government agencies, neighboring estates, local communities, indigenous groups, suppliers, and contractors. The most recent external stakeholder consultation meetings were held on 24 February 2025 at Eldred Estate and on 16 March 2025 at Bekoh Estate. Evidence of these consultations is available, and the feedback gathered has been recorded in the SIA action plan. During this ASA 1 assessment, it was noted that Eldred Estate included	

				consultations with a representative from Kampung Orang Asli Lenek, namely Tok Batin Yakop bin Yusof. During the meeting, Tok Batin expressed no issues with estate management, as all prior requests from the community had been satisfactorily addressed by Eldred Estate. As a result, the previously raised Major NCR has been successfully closed. The audit team attempted to interview Tok Batin Yakop; however, his wife informed the auditor that he had passed away one month prior. The community is currently in the process of appointing a new Tok Batin.	

6.7.3 (C)	RMN 01	Finding: Sanitation facilities are not fully utilized by spray workers. Objective evidence: Site visit at chemical premix area at Bekoh Estate, sanitation facility is available. However, only 1 washroom are available which not adequate to address male and female sprayers. Estate also did not provide appropriate container/cabinet to storage their personal clothing. Interviewed with sample sprayer at 2023A, workers informed that post spraying activity, they wash and shower at line site.	1. Consult with the Sustainability & Safety Department (SSD) prior to the development of estate facilities i.e., store, creche, clinic, etc. to ensure compliance to applicable sustainability certification i.e., RSPO P&C. 2. Request training from SSD on the specification of storage facilities for sprayers. 3. Schedule chemical handling procedure training at least twice a year.	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	As a result of these corrective actions, the past Major Non-Conformance Report (NCR) has been successfully closed.

				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 estate workers to change from street clothing to work clothing and vice versa at the end of their work shift.	
7.3.3	RMN 02	Finding: Traces of open burning spotted for waste disposal. bjective evidence: Site visit at line site area in Bekoh Estate, sighted traces of open burning spotted.	Revise housing inspection checklist by including a criterion to check if any traces of burning are present. Next, conduct training to PIC for housing inspection to ensure he/she is understanding on the revised housing inspection checklist. In addition, conduct awareness training regarding proper waste management and zero burning, at least twice in a year.	<u>Ladang Eldred</u> The estate has been disposing of their domestic waste through the local municipal service (Majlis Perbandaran Labis) twice a week. Evidence of waste collection has been observed and updated by an estate representative. <u>Ladang Bekoh</u> Estate had disposed their domestic waste inside land fill area located at block 99A. Site visit at that area, the	previous Minor NCR was satisfactory closed

				landfill been install signages information on date of opening and close. The area also been maintained and far from any water course and housing area. During site visit at housing area at both estates sighted no traces of open burning hence previous Minor NCR was satisfactory closed	

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 issues, they stated that they would	No issues on management and continuously communicate with foreign and local workers during

				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.	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 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 long they have achieved their target, they too will get a minimum	The management has effectively implemented human rights values in compliance with international laws and industry best practices. During

				wage. They receive their salaries before 7th of every month. . b. Workers work 6 days a week with one rest day (Sunday). They work 7.5 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 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.	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 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			**223**	
Sampled Worker Consulted/ Interviewed in This Audit			**70**	
No	**Type of Workers Consulted/ Interviewed**	**Interview Method**	**Feedback/Comments/Issue Raised/ Received from Workers**	**CB's Responses**
1	Oil Palm Harvesters	Site interviews	The following were confirmed during the conduct of audit as there was no evidence to prove otherwise: ▪ A total of 70 employment agreements and 70 payslips (peak crop and low crop) were sampled during this audit. A review of documents for 70 sampled workers found that they have signed employment agreements with the estates/mill. ▪ Interviews with 70 sampled workers showed they understood the contents of agreement, as these were prepared in	NA
2	General workers	Site interviews		NA
3	Piece rated workers	Site interviews		NA
4	Mill Operator	Site interviews		NA
5	Processing (POM)	Site interviews		NA
6	Clerk	Site interviews		NA
7	Wireman	Site interviews		NA
8	Sprayer	Site interviews		NA

9	Manuring	Site interviews	origin language as the case may be. For those who couldn't read, the contents were explained to them in language they understood, usually by fellow countrymen who has worked in Malaysia longer. ▪ They are aware of their working hours (7.5 hours) and confirmed they were paid overtime for any work in excess of 7.5 hours. There was no forced overtime. ▪ They have been getting salaries above minimum wages RM1,700. Salaries were paid before the 7th of every month. ▪ No abuse at work, and no sexual harassment. They understand what constitutes sexual harassment. ▪ No discrimination between migrant workers and local workers, between male and female workers. ▪ Comfortable housing with water and electricity provided by cu. ▪ Grievance System implemented as mechanism to repair house defect. ▪ Have access to affordable food from the canteen/sundry shops within the estate/mill premises. ▪ Entitled to free medical facilities at the estate clinic. ▪ Have representatives who attend regular meetings (JCC) with the management where they can put forward any complaints and or raise any issues.	NA
10	Foremen	Site interviews		NA

11.4 Consultation with Previous Land User

Total Identified Previous Land User in the Unit of Certification			s	
Sampled Previous Land User in This Audit			NA	
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	Not Certified	2023	2024	
Eldred Bekoh	Malaysia	Bekoh	1,226.1000	Not Certified	2023	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 CU. 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?	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.

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.	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.

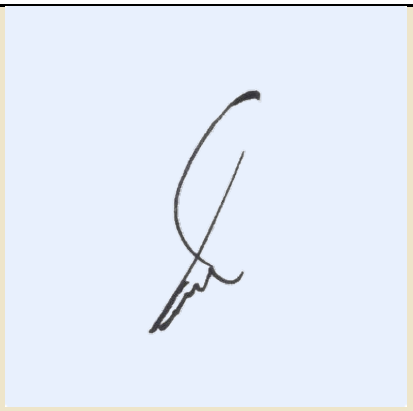
	The management has in place a license & permits register which captures all applicable local & national legal requirements such as: MPOB Licenses (menjual dan mengalih FFB). KPDNKK Permit Barang Kawalan berjadual for Diesel.
Has a positive assurance statement been provided based on their self-assessment (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)*

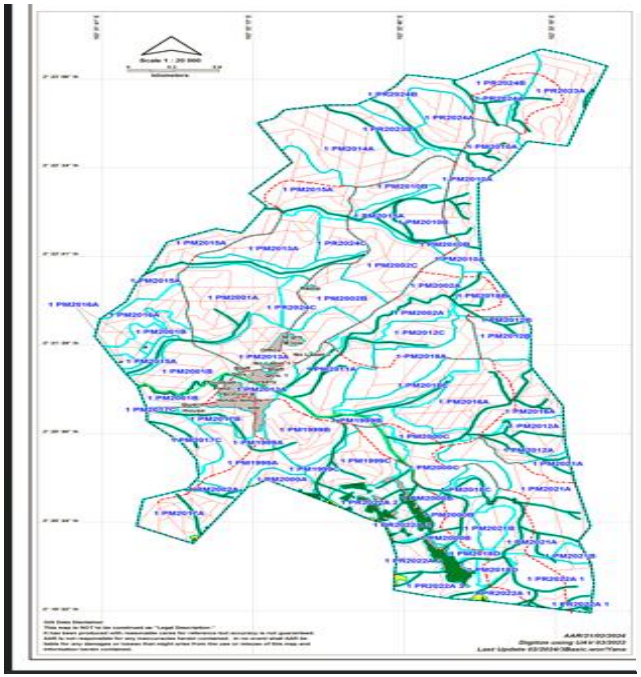
15. Acknowledgment of Internal Responsibility and Formal Sign-off Assessment Findings

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	ABDUL ROUP AWANG	 Signature
Position	DEPUTY HEAD PENINSULAR REGION	
Date	06.10.2025	

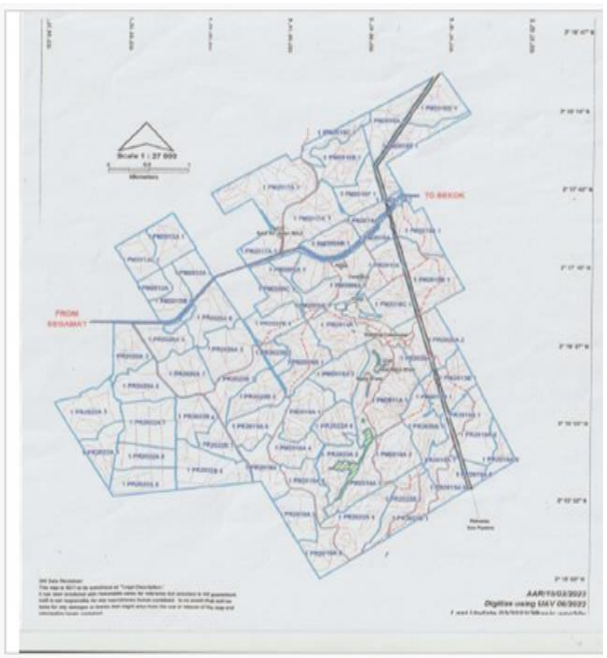
Signing by the Audit Team Leader		
I, the undersigned, being the Audit Team Leader, confirm that this report accurately reflects the findings and proceedings of the closing meeting. Furthermore, I affirm that the summary of the findings presented in this report is a true and accurate representation of the actual findings of the Audit Team.		
Acknowledged by:		 Signature
Name	ROZAIMEE BIN AB RAHMAN	
Position	LEAD AUDITOR	
Date	15/09/2025	

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:		 Signature
Name	Kamini Sooriamoorthy	
Position	Section Head (FAF)	
Date	25/09/2025	

Appendix 1: Location Map Unit of Certification and Supply bases



BEKOH ESTATE



ELDRED ESTATE

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

Assessment Type	Date of Audit	Changes
Annual Surveillance Audit 1	10 – 13 June 2025	NO CHNGES

Appendix 3: Greenhouse Gas (GHG) Reporting Summary

The GHG emissions produced by the Unit of Certification (Eldred Estate & Bekoh Estate) 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. 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 year 2024 Eldred Estate & Bekoh Estate are as following:

1. **Summary of Emissions**

Description	**tCO_2eq/t product**
CPO	NA
PK	NA
PKO	NA
PKE	NA

Extraction	**tCO_2e/t product**
OER	NA
KER	NA

2. Summary of Plantation/Field Emissions and Sink

Bekoh Estate

Land Use	Ha
OP Planted Area	1000.50
OP Planted on Peat	0.00
Conservation (Forested)	0.00
Conservation (Non-Forested)	0.00
Total	1000.50

Production	t/year
FFB Processed	NA
CPO Produced	NA

Eldred Estate

Land Use	Ha
OP Planted Area	1731.90
OP Planted on Peat	0.00
Conservation (Forested)	0.00
Conservation (Non-Forested)	0.00
Total	1731.90

Production	t/year
FFB Processed	NA
CPO Produced	NA

Bekoh Estate

	Own Crop		Group		3rd Party		Total
	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	
Land Conversion	10367.24	0.52	0.0	0.0	0.0	0.0	
CO_2 Emission from Fertilizer	980.56	0.05	0.0	0.0	0.0	0.0	
N_2O Emission	613.19	0.03	0.0	0.0	0.0	0.0	
Fuel Consumption	100.75	0.01	0.0	0.0	0.0	0.0	
Peat Oxidation	0.0	0.0	0.0	0.0	0.0	0.0	
Crop Sequestration	-9072.45	-0.46	0.0	0.0	0.0	0.0	
Sequestration in Conservation Area	0.0	0.0	0.0	0.0	0.0	0.0	
Total	**2989.29**	**0.15**	0.0	0.0	0.0	0.0	

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

Eldred Estate

	Own Crop		Group		3rd Party		Total
	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	
Land Conversion	17105.33	0.70	0.0	0.0	0.0	0.0	
CO_2 Emission from Fertilizer	1442.08	0.06	0.0	0.0	0.0	0.0	
N_2O Emission	924.45	0.04	0.0	0.0	0.0	0.0	

Fuel Consumption	0.01	0.00	0.0	0.0	0.0	0.0	
Peat Oxidation	0.0	0.0	0.0	0.0	0.0	0.0	
Crop Sequestration	-16213.58	-0.66	0.0	0.0	0.0	0.0	
Sequestration in Conservation Area	0.0	0.0	0.0	0.0	0.0	0.0	
Total	**3258.28**	**0.13**	0.0	0.0	0.0	0.0	

**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	NA	NA
Fuel Consumption	NA	NA
Grid Electricity Utilization	NA	NA
Credit		
Export of Excess Electricity to Housing & Grid	NA	NA
Sales of PKS	NA	NA
Sales of EFB	NA	NA
Total	NA	NA

4. Palm Oil Mill Effluent (POME) Treatment

Description	%
Diverted to	NA
Divert to anaerobic digestion	NA

5. POME Diverted to Anaerobic Digestion

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