RSPO P&C CERTIFICATION AUDIT REPORT

(Sungai Jernih Business Unit)

Audit Application Number:	PC25-002997
Assessment Type:	Annual Surveillance Audit 4
Date of Audit:	14 July 2025 - 18 July 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	Boustead Rimba Nilai Sdn Bhd – Sungai Jernih Business Unit
Address of the Management Unit/s	KM 70 Lebuhraya Gambang Segamat Paloh Hinai 26650 Pekan Pahang Darul Makmur
Country	Malaysia
Websites	https://bousteadplantations.com.my
Description of the Management Unit	The Sungai Jernih Production Unit (hereafter referred to as SJPU) is a Certification Unit (CU) under the Boustead Rimba Nilai Sdn. Bhd. which is one of the subsidiaries of Boustead Plantations Berhad. Sungai Jernih CU comprises of 1 palm oil mill and 3 oil palm plantations (Sungai Jernih Estate, Bebar Estate and Tabung Terengganu Estate) located in the East Coast of Malaysia. The CU was certified to RSPO P&C MYNI 2014 on 12 September 2011 by another Certification Body. The certification was transferred to SIRIM on 23 May 2016. Sg Jernih Palm Oil Mill (SJPOM) was commissioned in 1992. The palm oil mill commenced operations with a processing capacity of 30 metric tonnes of fresh fruit bunches (FFB) per hour. Sungai Jernih POM currently had the ISO 9001:2015 certification by SIRIM QAS International Sdn. Bhd.
Management Representative Name	Azmariah Muhamed
Management Representative Designation	Head of 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	11-10-2004

2.3.Certificate Information

Certificate Information	
Certificate No.	RSPO-PC 00121
prisma Document Reference Number	*(N/A until June 2025)*
prisma Trading Account ID	TA25-016977
Scope of Certification	Production of Sustainable Crude Palm Oil and Palm Kernel
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:	12-09-2011 (Date of first RSPO certification)
Effective Date of Certificate:	12-09-2021
Expiry Date of Certificate:	11-09-2026
Name of Peer Reviewer	Only for the case of IC or RC

3. Description of the Management Unit

Information of Palm Oil Mill					
Name of Palm Oil Mills	**prisma Site Business ID**	**Address of Palm Oil Mill**	**Mill's capacity (MT/hour)**	**GPS Coordinates**	
				Latitude	**Longitude**
Sungai Jernih POM	ML25-001280	KM 70 Lebuhraya Gambang Segamat, Paloh Hinai,26650 Pekan,Pahang Darul Makmur,Malaysia	30	3.3379	103.2844
Remarks: Not 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**
Sg Jernih Estate	SB25-005772	KM 70, Lebuhraya Gambang – Segamat, 26650 Pekan, Pahang.	Own/Managed Estate	3.338	103.099

Bebar Estate	SB25-003725	KM 87, Lebuhraya Gambang – Segamat, 26700 Muadzam Shah, Pahang.	Own/Managed Estate	3.147	103.111
Tabung Tentera Terengganu Estate	SB25-004904	KM 61, Jln Jabor–Jerangau, 24050 Kemaman, Terengganu.	Own/Managed Estate	4.203	103.233

3.1. Area Statement of the Management Unit

Area Statement of Supply Bases									
Name of Supply Base	Certified Area (Ha)	Planted Area (Ha)			Unplanted Area (Ha)				
		Oil palm planted on non peatland	Oil Palm Planted on Peat	Other Crop(s)	HCV	HCS	HCV-HCS	Conservation	Facilities / Others
Sungai Jernih Estate	2,725.0	2,619.3	0.00	0.00	0.00	0.00	0.00	0.00	105.70
Bebar Estate	2,340.6	2,293.3	0.00	0.00	0.00	0.00	0.00	0.00	47.30
Tabung Tentera Terengganu Estate	1,810.70	1,659.90	0.00	0.00	44.30	0.00	0.00	0.00	116.50
TOTAL	**6,876.30**	**6,572.50**	**0.00**	**0.00**	**44.30**	**0.00**	**0.00**	**0.00**	**269.50**
Remarks: Reduction of HCV areas from 51.82 Ha to 44.30 Ha after resurvey by Drone Unit.									

3.2. Age Profile of the Management Unit

Name of the Supply Base	Land size (Ha) by age of the Oil Palm				Production Area (Ha)	Total Planted Area (Ha)
	0 - 3 Phase 1	4-6 Phase 2	7-18 Phase 3	≥19 Phase 4		
Sungai Jernih Estate	0.00	0.00	2,619.3	0.00	2,619.3	2,619.3
Bebar Estate	0.00	12.1	1765.8	515.4	2,293.3	2,293.3
Tabung Tentera Terengganu Estate	426.20	55.80	299.00	878.90	1,233.70	1,659.90
TOTAL (ha)	**426.20**	**67.90**	**4,684.10**	**1,394.30**	**6,164.30**	**6,572.50**
Remarks: Not applicable						

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

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

Name of the Supply Base	Land area (ha) by year					Total Area (Ha)
	2025 (current year)	2026 (current year+ 1)	2027 (current year+ 2)	2028 (current year+ 3)	2029 (current year+ 4)	
Sungai Jernih Estate	0.00	0.00	197.8	170.6	176.2	544.6
Bebar Estate	0.00	0.00	0.00	0.00	0.00	0.00
Tabung Tentera Terengganu Estate	145.80	0.00	0.00	0.00	0.00	145.80
TOTAL (ha)	**145.80**	**0.00**	**197.8**	**170.6**	**176.2**	**690.40**

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	
Bekoh Estate	Diverted crop	2.278	103.115	851.00
Eldred Estate	Diverted crop	2.357	102.538	1,108.48
TOTAL				**1,959.48**

3.5 Name FFB Supplier Supplying FFB to the Mill (Un-Certified FFB) – Not Applicable

Name of other FFB Suppliers	Type of FFB Suppliers	GPS Coordinates		FFB received by the mil (MT) *During the current license period
		Latitude	Longitude	
	choose an item	i.e. XX. XXXXX	i.e. XXX. XXXXX	
Rows (including dropdown) can be added as necessary	choose an item			
TOTAL				

3.6 Projected Certified Volume for Next License

Information of New License		
Next License Period	Start Date	12-11-2025
	End Date	11-09-2026
Projected Certified FFB Volume (MT)	143,000.00	
Average Production Yield (MT/ Ha)	25	
Projected CSPO Certified Volume (MT)	Identity Preserved	32,890.00
	Mass Balance	N/A
Projected CSPK Certified Volume (MT)	Identity Preserved	5,005.00
	Mass Balance	N/A
Oil Extraction Rate (OER) (%)	23.00	
Kernel Extraction Rate (KER) (%)	3.50	

3.7 Information of Previous & Current License (Identity Preserved)

Name of Palm Oil Mill	**Sungai Jernih POM**			
Information of License	**Previous Year License**		**Current Year License**	
License Period	Start Date	12/9/2023	Start Date	12/12/2024
	End Date	11/12/2024	End Date	11/11/2025
Actual Production Period Reported	From	12/9/2023	From	12/12/2024
	To	11/12/2024	To	30/6/2025
Projected FFB Certified Volume (MT)	137,548.00		121,900.00	
Actual production of FFB (MT)	124,581.65		102,413.21	
Projected CSPO Certified Volume (MT)	31,636.04		37,421.00	
Actual CSPO Production Volume (MT)	27,975.00		29,369.06	
Actual CSPO Volume Sold as RSPO Certified (MT)	27,879.10		21,489.88	
Actual CSPO Volume Sold as Conventional (MT)	0		0	
Actual CSPO Volume Sold under Other Scheme (MT)	0		0	
Total Actual CSPO Volume Sold (MT)	27,879.10		21,489.88	
Actual CSPO credits sold (where applicable)	0		0	

Projected CSPK Certified Volume (MT)	4,814.18	5,695.00
Actual CSPK Production Volume (MT)	4,575.00	4,138.96
Actual CSPK Volume Sold as RSPO Certified (MT)	4,402.29	3,661.30
Actual CSPK Volume Sold as Conventional (MT)	0	0
Actual CSPK Volume Sold under Other Scheme (MT)	0	0
Total Actual CSPK Volume Sold (MT)	4,402.29	3,661.30

3.8 Information of Previous & Current License (Mass Balance)-NA

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

4.2. Audit Team Member

Name	Role	CAB Auditor Number
Rohazimi Mat Nawi (RMN)	Lead Auditor	ASI1P4D2WW
Dzulfiqar Azmi (DA)	Auditor	ASI1GIVNPH
Mohd Razman Salim (MRS)	Auditor	ASI14A6KY7

4.3. Audit Plan

Date	Time	CAB Auditor Number	Location	Activity
14-07-2025	09.00 am - 17.00 pm	ASI1P4D2WW (RMN) ASI1GIVNPH (DA) ASI14A6KY7 (MRS)	LTT Estate	RMN **Coverage of assessment: P1 = P7 (Safety & Environment)** ▪ Facilities at workplace inspection (water treatment plant, diesel genset, clinic, stores, workshop, landfill area & etc. ▪ Waste management including disposal site ▪ Aspects/impacts of estate management ▪ Pollution mitigating plans ▪ River system and Effluent Treatment/Discharge ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management Other areas identified during the assessment. MRS **Coverage of assessment: P1 – P7 (Social External & HCV)** ▪ Interview with external stakeholders i.e. contractors, local communities, government agencies, NGO, smallholders, etc. ▪ Site visit at HCV area, Mill/Estate Boundary, adjacent and neighboring land use. ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment, and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances ▪ External stakeholders' issues & welfare ▪ HCV/RTE and action plan ▪ Buffer/Riparian Zones Other areas identified during the assessment. DA **Coverage of assessment: P1 – P7 (Social Internal)** ▪ Facilities provided at housing inspection, mosque/surau, community center, School/CLC, Humana/Crèche, provision shop & etc. ▪ Site inspection/interview at production area – Harvesting operation and spraying operation. ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment, and management plans. ▪ Interview with Union/workers representatives. ▪ Interview with gender committee, worker representative, contractors' workers, supplier, etc.

				▪ Workers Issues & welfare Site inspection/interview at production area – Harvesting operation. ▪ Safety & Health practice – witness activities at site ▪ Good agriculture practices implementation ▪ Controlled/open burning. ▪ Chemical management Other areas identified during the assessment.
15-07-2025	09.00 am - 17.00 pm	ASI1P4D2WW (RMN) ASI1GIVNPH (DA) ASI14A6KY7 (MRS)	Bebar Estate	RMN **Coverage of assessment: P1 = P7 (Safety & Environment)** ▪ Facilities at workplace inspection (water treatment plant, diesel genset, clinic, stores, workshop, landfill area & etc. ▪ Waste management including disposal site ▪ Aspects/impacts of estate management ▪ Pollution mitigating plans ▪ River system and Effluent Treatment/Discharge ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management Other areas identified during the assessment. MRS **Coverage of assessment: P1 – P7 (Social External & HCV)** ▪ Interview with external stakeholders i.e. contractors, local communities, government agencies, NGO, smallholders, etc. ▪ Site visit at HCV area, Mill/Estate Boundary, adjacent and neighboring land use. ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment, and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances ▪ External stakeholders' issues & welfare ▪ HCV/RTE and action plan ▪ Buffer/Riparian Zones Other areas identified during the assessment. DA **Coverage of assessment: P1 – P7 (Social Internal)** ▪ Facilities provided at housing inspection, mosque/surau, community center, School/CLC, Humana/Crèche, provision shop & etc. ▪ Site inspection/interview at production area – Harvesting operation and spraying operation.

				▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment, and management plans. ▪ Interview with Union/workers representatives. ▪ Interview with gender committee, worker representative, contractors' workers, supplier, etc. ▪ Workers Issues & welfare Site inspection/interview at production area – Harvesting operation. ▪ Safety & Health practice – witness activities at site ▪ Good agriculture practices implementation ▪ Controlled/open burning. ▪ Chemical management Other areas identified during the assessment.
16-07-2025	09.00 am - 17.00 pm	ASI1P4D2WW (RMN) ASI1GIVNPH (DA) ASI14A6KY7 (MRS)	Sg Jernih Estate	RMN **Coverage of assessment: P1 = P7 (Safety & Environment)** ▪ Facilities at workplace inspection (water treatment plant, diesel genset, clinic, stores, workshop, landfill area & etc. ▪ Waste management including disposal site ▪ Aspects/impacts of estate management ▪ Pollution mitigating plans ▪ River system and Effluent Treatment/Discharge ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management Other areas identified during the assessment. MRS **Coverage of assessment: P1 – P7 (Social External & HCV)** ▪ Interview with external stakeholders i.e. contractors, local communities, government agencies, NGO, smallholders, etc. ▪ Site visit at HCV area, Mill/Estate Boundary, adjacent and neighboring land use. ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment, and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances ▪ External stakeholders' issues & welfare ▪ HCV/RTE and action plan ▪ Buffer/Riparian Zones Other areas identified during the assessment.

				DA **Coverage of assessment: P1 – P7 (Social Internal)** ▪ Facilities provided at housing inspection, mosque/surau, community center, School/CLC, Humana/Crèche, provision shop & etc. ▪ Site inspection/interview at production area – Harvesting operation and spraying operation. ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment, and management plans. ▪ Interview with Union/workers representatives. ▪ Interview with gender committee, worker representative, contractors' workers, supplier, etc. ▪ Workers Issues & welfare Site inspection/interview at production area – Harvesting operation. ▪ Safety & Health practice – witness activities at site ▪ Good agriculture practices implementation ▪ Controlled/open burning. ▪ Chemical management Other areas identified during the assessment.
17-07-2025	09.00am- 17.00 pm	ASI1P4D2WW (RMN) ASI1GIVNPH (DA) ASI14A6KY7 (MRS)	Sungai Jernih POM	RMN **Coverage of assessment: P1 = P7 (Safety & Environment)** ▪ Facilities at workplace inspection (water treatment plant, diesel genset, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. ▪ Waste management including disposal site ▪ Aspects/impacts of estate management ▪ Pollution mitigating plans ▪ River system and Effluent Treatment/Discharge ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management Other areas identified during the assessment. MRS **Coverage of assessment: P1 – P7 (Social External & HCV)** ▪ Interview with external stakeholders i.e. contractors, local communities, government agencies, NGO, smallholders, etc. ▪ Site visit at HCV area, Mill/Estate Boundary, adjacent and neighboring land use. ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment, and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances

				▪ External stakeholders' issues & welfare ▪ HCV/RTE and action plan ▪ Buffer/Riparian Zones Other areas identified during the assessment. DA **Coverage of assessment: P1 – P7 (Social Internal)** ▪ Facilities provided at housing inspection, mosque/surau, community center, School/CLC, Humana/Crèche, provision shop & etc. ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment, and management plans. ▪ Interview with Union/workers representatives. ▪ Interview with gender committee, worker representative, contractors' workers, supplier, etc. ▪ Workers Issues & welfare ▪ Site inspection/interview at production area – Harvesting operation, Manuring operation and Spraying operation. ▪ Safety & Health practice – witness activities at site ▪ Good agriculture practices implementation ▪ Controlled/open burning. ▪ Chemical management Other areas identified during the assessment.
18-07-2025	09.00am- 17.00 pm	ASI1P4D2WW (RMN) ASI1GIVNPH (DA) ASI14A6KY7 (MRS)	Sg Jernih Estate	RMN **Coverage of assessment: P1 = P7 (Safety & Environment)** ▪ Facilities at workplace inspection (water treatment plant, diesel genset, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area – harvesting, spraying, manuring, OP nursery, replanting area, peat area & etc. ▪ Waste management including disposal site ▪ Aspects/impacts of estate management ▪ Pollution mitigating plans ▪ River system and Effluent Treatment/Discharge ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management Other areas identified during the assessment. MRS **Coverage of assessment: P1 – P7 (Social External & HCV)** ▪ Interview with external stakeholders i.e. contractors, local communities, government agencies, NGO, smallholders, etc.

				▪ Site visit at HCV area, Mill/Estate Boundary, adjacent and neighboring land use. ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment, and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances ▪ External stakeholders' issues & welfare ▪ HCV/RTE and action plan ▪ Buffer/Riparian Zones Other areas identified during the assessment. DA Site visit and assessment on Supply Chain Implementation including the: ▪ Model used, General Chain of Custody, System Requirements for the supply chain, Purchasing and goods in, Outsourcing activity, Sales and goods out, Processing, Claims. Other areas identified during the assessment.

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)

Not applicable.

4.5. Sampling Details

Description of Management Unit	Number of Estate/Members/Mills	Risk Factor	Result x = (√y) x (z)	Total Sampled
Mill	One	N/A	N/A	All mills shall be audited.
Own/Managed Estates	3	Low Risk	3	3
Scheme Smallholder		Choose an item		
Scheme Outgrower		Choose an item		
Independent Outgrower		Choose an item		

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
	2022	2023	2024	2025	20xx
Sg Jernih Estate	☒	☒	☒	☒	☐
Bebar Estate	☒	☒	☒	☒	☐
Tabung Tentera Terengganu Estate	☒	☒	☒	☒	☐

4.7. Audit Team Leader and Audit Team Information

Audit Team Leader: Rohazimi Mat Nawi (RMN)	
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;	Had more than 5 years in the palm oil sector, health and safety, environmental management and other sustainability audit such as MSPO.
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 and RSPO ISH standard and completed evaluation and qualified as lead auditor RSPO since 2020.
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 refresher course for RSPO endorsed P&C lead auditor course every three (3) years after the initial qualification as lead auditor in 2023.
Audit Team Members: **Dzulfiqar Azmi (DA)** **Mohd Razman Salim (MRS)**	

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;	*ASI1P4D2WW (RMN)*	Hold B. Sc (Hons) Chemical_Gas Engineering from Universiti Teknologi Malaysia
	ASI1GIVNPH (DA)	Holds a B.SC. (Hons) in Plantation Technology and Management from Mara Technological University (UiTM).
	ASI14A6KY7 (MRS)	Hold B. Sc. Forestry from University Putra Malaysia
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	ASI1GIVNPH (DA)	He had more than 7 years of working experience in the oil palm operation and experience in social auditing since 2017.
	ASI14A6KY7 (MRS)	Holds a B. Sc. of Forestry from UPM. He had auditing experience in the oil palm operation since 2013.
Successfully completed an RSPO endorsed P&C lead auditor course	*ASI1P4D2WW (RMN)*	Completed RSPO endorsed P&C lead auditor course in 2020 by Chemark Training.
	ASI1GIVNPH (DA)	Completed RSPO endorsed P&C lead auditor course in 2018 by Chemark Training.
	ASI14A6KY7 (MRS)	Completed RSPO endorsed P&C lead auditor course in 2013 by Chemark Training.
Successfully completed the 5-day lead auditor course for ISO 9001 or ISO 14001 or ISO 45001.	*ASI1P4D2WW (RMN)*	Successfully attended Integrated Management System lead assessor course in 2015.
	ASI1GIVNPH (DA)	Successfully attended Integrated Management System lead assessor course in 2017.
	ASI14A6KY7 (MRS)	Successfully attended Lead Auditor Course for ISO 9001, ISO 14001 and OHSAS 18001 in 2013, and ISO 45001 in 2018.
Demonstrable understanding of the latest version of RSPO Certification Systems	*ASI1P4D2WW (RMN)*	Capable of demonstrating knowledge and application of the latest version of the RSPO Certification Systems.
	ASI1GIVNPH (DA)	Capable of demonstrating knowledge and application of the latest version of the RSPO Certification Systems.
	ASI14A6KY7 (MRS)	Capable of demonstrating knowledge and application of the latest version of the 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	*ASI1P4D2WW (RMN)*	This has not been audited and is deemed not applicable.
	ASI1GIVNPH (DA)	This has not been audited and is deemed not applicable.
	ASI14A6KY7 (MRS)	This has not been audited and is deemed not applicable.

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.	ASI1GIVNPH (DA)	Had completed and pass evaluation of RSPO auditor since 2020.
	ASI14A6KY7 (MRS)	Had completed and pass evaluation of RSPO auditor since 2013.
Knowledgeable and experience of the local/regional laws	*ASI1P4D2WW (RMN)*	Knowledgeable and experience of the local/regional laws
	ASI1GIVNPH (DA)	Knowledgeable and experience of the local/regional laws
	ASI14A6KY7 (MRS)	Knowledgeable and experience of the local/regional laws
Knowledgeable in Best Agricultural Practices, and Integrated Pest Management, pesticide and fertiliser use;	*ASI1P4D2WW (RMN)*	Had more than 5 years of working experience in the palm oil mill operation
	ASI1GIVNPH (DA)	He has over 5 years of working experience in oil palm operations.
	ASI14A6KY7 (MRS)	Not auditing.
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;	*ASI1P4D2WW (RMN)*	Had more than 5 years of working experience in the oil palm operation and auditing health and safety
	ASI1GIVNPH (DA)	He has over 5 years of extensive experience in oil palm operations and auditing health and safety practices.
	ASI14A6KY7 (MRS)	Had more than 13 years of audit experience in the oil palm operation and palm oil mill as RSPO auditor.
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;	*ASI1P4D2WW (RMN)*	Not audit
	ASI1GIVNPH (DA)	He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, demonstrating a strong understanding of ethical practices and compliance with social standards.
	ASI14A6KY7 (MRS)	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 13 years of auditing experience in the oil palm operation and auditing social.
Experience in handling of land rights, gender and indigenous peoples' issues;	*ASI1P4D2WW (RMN)*	Not audit.
	ASI1GIVNPH (DA)	Had more than 10 years of working and auditing experience in the oil palm operation.
	ASI14A6KY7 (MRS)	Had more than 13 years of auditing experience in the oil palm operation.
Experience in environmental and ecological auditing or assessments, such as experience with High Conservation Value	*ASI1P4D2WW (RMN)*	Experience in auditing ISO 14001 Environmental Management Systems standard since 2016.

(HCV)/High Carbon Stock (HCS) assessments, organic agriculture or the ISO 14001 Environmental Management Systems standard;	ASI1GIVNPH (DA)	He has experience auditing the ISO 14001 Environmental Management Systems standard since 2019.
	ASI14A6KY7 (MRS)	Possessed B. Sc. Forestry from Universiti Putra Malaysia and experienced auditing High Conservation Value (HCV)/High Carbon Stock (HCS) assessments.
Fluent in one of the main national languages	*ASI1P4D2WW (RMN)*	Fluent in Bahasa Malaysia and English.
	ASI1GIVNPH (DA)	Fluent in Bahasa Malaysia and English.
	ASI14A6KY7 (MRS)	Fluent in Bahasa Malaysia 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.	*ASI1P4D2WW (RMN)*	Not audit
	ASI1GIVNPH (DA)	He completed the RSPO Supply Chain Auditor training course in 2024 and has been auditing supply chains since then.
	ASI14A6KY7 (MRS)	Not audit

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);		Sg. Jernih CU maintains effective stakeholder communication and makes key RSPO-related information publicly available through site offices and the Boustead Plantations website. Documents include land titles, OSH plans, HCV assessments, and grievance procedures. Stakeholder consultations were conducted during the audit, with no major concerns raised. All feedback was addressed in line with established procedures.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	• Public summary of certification assessment report; Human Rights Policy (Criterion 6.13).			
1.1.2	Information is provided in appropriate languages and made accessible to relevant stakeholders.		Sg. Jernih CU maintains active engagement with stakeholders, including local communities, smallholders, government agencies, and suppliers. Boustead Plantations Berhad has updated its website (https://bousteadplantations.com.my) to publicly share key management documents related to environmental, social, and legal compliance. Information is available in English and Bahasa Malaysia. Stakeholder communications are managed through formal procedures, with records such as inspection logbooks and authority visit logs maintained. No major concerns were raised during the audit, and all feedback was addressed appropriately.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
1.1.3 (C)	Records of requests for information and responses shall be maintained.		Sg. Jernih CU maintains regular engagement with both internal and external stakeholders through structured meetings and communication procedures. External stakeholder consultations were held in May and June 2025 across all estates and the mill, involving local communities, government agencies, schools, smallholders, and suppliers. Internal consultations, including NUPW and Gender Committee meetings, focused on labour rights, workplace conditions, and gender-related concerns. No significant issues were raised, and feedback was recorded and addressed through SIA and EIA plans. Relevant compliance actions, such as those following DOSH instructions to Bebar Estate, were taken and documented accordingly. Public information is available at site offices and via the Boustead Plantations website.	☒ 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		Sg. Jernih CU has documented procedures for managing internal and external communications, using the External Communication Form (PKSJ-001) and Communication Record (PKSJ-002). These procedures guide the handling of stakeholder complaints and ensure	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	nominated management official.		transparent, timely, and fair resolution. Briefings on these mechanisms were conducted during stakeholder meetings in May and June 2025 across all estates and the mill. Information was delivered in both Bahasa Malaysia and English to ensure clarity and accessibility. This structured approach reflects the CU's commitment to transparency, accountability, and continuous compliance with RSPO standards.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
1.1.5	There is a current list of contact and details of stakeholders and their nominated representatives.		For FY2025, Sg. Jernih CU has established a comprehensive stakeholder list for both the mill and estates. External stakeholders include local communities, authorities, adjacent plantations, smallholders, contractors, suppliers, FFB suppliers, and NGOs—each with nominated representatives and contact details. Internal stakeholders include worker representatives, women and religious leaders, and other key figures. This inclusive approach ensures open communication and effective stakeholder engagement across all operational levels.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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.		Boustead Plantations Berhad (BPB) has implemented a Code of Ethics & Conduct across all operations, reinforcing its commitment to integrity, transparency, and fairness. This framework guides ethical business practices and supports trust-building with employees, partners, and stakeholders, while reducing risks related to non-compliance and unethical conduct.	☒ 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.		BPB monitors compliance with its ethical business policies through annual internal audits and centralized procurement managed at its Kuala Lumpur headquarters. The mill and estates do not engage directly with suppliers or buyers. Tender awards follow a transparent Tender Management Procedure, overseen by a committee to ensure fairness. BPB's Vendor Code of Business Conduct (COBC) sets behavioral standards, including respect for human rights. All vendors must declare compliance with anti-exploitation policies, including commitments to prevent modern slavery and human trafficking.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ 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.		It was verified that Sungai Jernih POM and its supply base continue to demonstrate compliance with the majority of applicable laws and regulations.	☒ 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 maintains a documented Legal & Other Requirements Register (LORR) to track all relevant regulatory obligations. Amrul Nizam B. Abdul Ghani from the Sustainability and Safety Department is responsible for monitoring legal updates, using various industry associations, seminars, legal resources, and government websites. The most recent review in March 2025 included updates such as the Minimum Wages Order 2024 and the Control of Smoking Products for Public Health Act 2024. This	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			system ensures ongoing compliance and a safe working environment.	☐ 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.		Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries	☒ 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.		Each operating unit within Sg. Jernih CU maintains a stakeholder list that includes contracted parties. The current records show six contractors at *Tabung Tentera Terengganu Estate*, two at Bebar Estate, eight at Sg. Jernih Estate, and two at Sg. Jernih Palm Oil Mill.	☒ 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		There is evidence that agreements with third parties contain clauses on meeting applicable requirements.	☒ Conform ☐ Major Nonconformity

	third party.			☐ 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 an addendum on compliance with all legal requirements related to employment laws, which would include laws related to employment of children and young persons, trafficked and forced labour.	☒ 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		Fresh Fruit Bunches (FFB) supplied to Sg. Jernih Palm Oil Mill originate from Boustead Plantations Berhad's RSPO-certified estates. The mill operates as an Identity Preserved (IP) facility. Verification of FFB origins included geolocation data, ownership or land-use rights documentation, supporting claim documents, and valid MPOB licenses.	☒ 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.		Fresh Fruit Bunches (FFB) supplied to Sg. Jernih Palm Oil Mill come exclusively from Boustead Plantations Berhad's RSPO-certified estates. As an Identity Preserved Mill, no indirectly sourced FFB are used.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 3: Optimise productivity, efficiency, positive impacts and resilience				
Criterion 3.1: There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.				
3.1.1 (C)	A business or management plan (minimum three years) shall be documented and includes, where applicable, a jointly ☐oped business case for Scheme Smallholders.		The CU demonstrates its commitment to long-term sustainability through a "5 Years Planning Horizon" (2026–2030) that outlines projections for FFB production, area, yield, costs, and capital expenditure. Annual budgets aligned with this plan are prepared and approved by top management to support sustainable resource management and improved productivity while controlling costs.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.1.2	An annual replanting programme projected for a minimum of five years, is available.		The CU had a Long-Range Replanting Program up to FY2034. The program was reviewed annually.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

				☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.1.3	The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken and has agenda with the following minimum items: Results of internal audits Customer feedback Process performance and product conformity Status of preventive and corrective actions Follow-up actions from management reviews Changes that could affect the management system Recommendations for improvement		The Management Review Meeting was held in combination with an operating unit for the entire Sungai Jernih Business Unit and complexes chaired by the Head of Plantation Operations. The latest management review was carried out on 26/06/2025. Minutes of meeting were sighted and verified. No major issues were highlighted during the meeting.	☒ 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 CU has implemented a continuous improvement action plan aligned with RSPO Principles & Criteria, focusing on optimizing FFB yield through good agricultural practices and monitoring; reducing pesticide use via Integrated Pest Management and biological controls; mitigating environmental impacts through buffer zones, erosion control, and habitat protection; minimizing waste with segregation, composting, and responsible disposal; lowering pollution and greenhouse gas emissions through methane capture and energy efficiency; supporting local communities, workers, and smallholders through engagement and grievance resolution; and managing and protecting High Conservation Value (HCV), High Carbon Stock (HCS) areas, peatlands, and other conservation zones.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.2.2	As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template.		The RSPO metrics template was submitted and verified by auditors, with all data accurately reported.	☒ 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 mill operates under a set of documented procedures guiding daily operations, including palm oil processing, environmental management of the biogas plant, and safety protocols. Key documents include the Procedure for Palm Oil Mill Operations, Environmental Procedure for Biogas Plant, and Safety Working Procedure, all regularly reviewed and updated. The CU maintains various Standard Operating Procedures (SOPs) covering areas such as grievance handling, supply chain traceability, sexual harassment prevention, and worker management. Estates also follow agricultural and safety policies addressing harvesting, nursery management, planting, pest control, and infrastructure maintenance. Employment procedures are well-documented, covering recruitment, hiring, promotion, retirement, and termination. Interviews with foreign workers confirmed transparent payment arrangements for recruitment costs, with part borne by workers and the company covering essential expenses. Agreements with recruitment agencies are in place to ensure ethical hiring practices.	☒ 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.		The CU consistently monitors adherence to operational procedures through multiple mechanisms, including RSPO internal audits, monthly electrical inspections, third-party environmental audits, and expert agronomic reviews. These evaluations cover compliance with SOPs, operational performance, environmental management, and worker welfare. Worker interviews confirmed good understanding of SOP requirements, especially regarding harvesting and pesticide use. However, a minor non-compliance was noted concerning the	☐ Conform ☐ Major Nonconformity ☒ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			enforcement of housing complex regulations. An illegal sundry shop operating on a credit-based order-and-delivery system was identified within the workers' housing area, violating estate rules prohibiting unregistered retail businesses. This issue has been formally recorded as Minor NCR DA 01 2025, and corrective actions are being addressed.	
3.3.3	Records of monitoring and any actions taken are maintained and available.		The implementation of SOPs is monitored daily by field staff and Assistant Managers, with overall supervision by Managers. Monitoring involves regular supervision and thorough record-keeping, including work programs, harvesting intervals, monthly reports, pest and disease returns, agrochemical usage, machinery hours, and detailed harvesting data. Contractor activities are closely overseen through verification of competency, onsite supervision by estate engineers and supervisors, enforcement of rules prohibiting family members from working in the fields, and ensuring contractors provide appropriate PPE and equipment. Records of any follow-up actions are maintained as required.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.4: A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.				
3.4.1 (C)	In new plantings or operations including mills, an independent SEIA, undertaken through a participatory methodology involving the affected stakeholders and including the impacts of any smallholder/outgrower scheme, is documented.		There were no new plantings in Sg. Jernih CU, so Environmental Aspect and Impact (EAI) and Social Impact Assessment (SIA) were deemed not applicable. All estates maintain up-to-date Environmental Impact Assessments (EIAs), with the latest reviews conducted in 2025. These EIAs comprehensively cover estate activities such as harvesting, replanting, pest and disease control, chemical handling, workshops, and generators. No changes were reported since the last audit. Sungai Jernih Palm Oil Mill also maintains an updated EIA, last reviewed on 2 January 2025, covering mill operations including effluent	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			management, boilers, EFB dumping, machinery, chemical storage, and workshops. No operational changes were noted since the previous audit.	☐ 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.		At the Palm Oil Mill (POM), key environmental impacts such as emissions, noise, and waste management are monitored and managed in compliance with regulations. No significant operational changes have occurred since the last assessment. The estates regularly assess their environmental impacts on soil, water, and air, involving both internal teams and external stakeholders. No major environmental issues have been reported recently. The Social Impact Assessment (SIA), conducted in 2010 by Wild Asia, involved consultations with workers, local communities, indigenous groups, government agencies, and NGOs. It evaluated social, economic, and cultural impacts from estate and mill activities. The assessment highlighted both positive and negative effects and included recommendations to manage and mitigate social risks.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.4.3 (C)	The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.		Palm Oil Mill has an updated Environmental Management Plan (latest review: January 2024) with regular monitoring activities such as oil trap cleaning, effluent testing, and stack emission checks. The estates also maintain their Environmental Management Plans (reviewed in 2025), focusing on oil trap maintenance, environmental compliance, leguminous cover crops, and chemical usage monitoring. Social management action plans are reviewed annually, incorporating feedback from stakeholder consultations, safety and health committees, and worker and gender committees. Key social issues managed include human rights, grievance mechanisms, harvesting, and replanting activities. Recent stakeholder consultations were held in 2025 across the estates	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			and mill, involving internal and external parties. All feedback is recorded and integrated into ongoing social and environmental action plans.	
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.		Employment procedures dated 11/05/2020 are documented and accessible to workers and their representatives, covering selection, hiring, foreign worker recruitment, promotion, retirement, and termination. Recruitment is based on skills, age, and medical fitness, with no discrimination on religion, gender, or nationality. The CU has implemented a Sustainability Statement signed by the Plantation Director on 01/09/2022, committing to respect human rights, ensure safe and healthy workplaces, protect worker welfare, and engage and empower communities.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.5.2	Employment procedures are implemented and records are maintained.		Based on the review of workers' personal files and interviews, employment records were properly maintained, and employment procedures implemented. For local workers, application forms, interview assessments, medical check-ups, employment contracts, and ID copies were verified. The latest local recruitment at the POM was on 03/05/2025 for a general processing worker. Job vacancies are publicly advertised as confirmed by the clerk. Foreign workers are managed by the Worker Management Unit (WMU), overseeing recruitment in line with national laws and international labor standards. The company appointed three licensed recruitment agencies—Agensi Pekerjaan Ukhwah Sdn. Bhd. (Malaysia), PT Andalan Mitra Prestasi (Indonesia), and PT Hamparan Karya Insani (Indonesia)—under an appointment letter dated 28/10/2024. These	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			agencies handle recruitment, work permits, levy payments, medical checks, visa processing, immigration clearances, and PLKS applications. They are also responsible for ensuring ethical recruitment, including no fees charged to workers, transparent contracts in native languages, and proper orientation before and after arrival.	
3.6.1 (C)	All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.		Hazard Identification, Risk Assessment, and Risk Control (HIRARC) procedures have been established and implemented across Sg. Jernih CU and its estates, with annual reviews or following accidents or operational changes. **Sg. Jernih POM:** • Conducts annual risk assessments for all operations (e.g., boiler, sterilizer, loading ramp). • Last review: 25/11/2024 after an accident in the General Work station. • Chemical Health Risk Assessment (CHRA) by Safety Tech Consultancy dated 13/02/2024 recommends medical surveillance, LEV monitoring, and chemical exposure monitoring. • Noise Risk Assessment by Alfa Training & Services dated 26/02/2024. *Tabung Tentera Terengganu Estate*: • Annual risk assessments covering activities like grass cutting, nursery work, replanting, harvesting, etc. • Last review: 06/01/2025. • CHRA by Occumed Consultancy dated 28/06/2023 recommends medical surveillance.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• Noise Risk Assessment by Handstech Solutions dated 19/07/2022. **Bebar Estate:** • Annual risk assessments with the last on 24/04/2024 after an accident at the security post. • CHRA by IFZ OSHMED Supplies dated 13/07/2022 recommends medical surveillance. • Initial Noise Risk Assessment by IFZ Medical Supplies dated 06/10/2020. **Sg. Jernih Estate:** • Annual risk assessments, last review on 15/02/2025 following an accident during harvesting. • CHRA by IFZ OSHMED Supplies dated 16/01/2025 recommends medical surveillance. • Initial Noise Risk Assessment by Handstech Solutions dated 31/05/2022. Overall, appropriate control measures and administrative and engineering controls are implemented and deemed adequate.	
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 The CU has established an OHS management plan addressing hazard identification, risk control, legal compliance, training, accident response, audiometric testing, PPE usage, and committee meetings. Safety executives conduct internal audits, and monthly workplace inspections ensure effective implementation. *Tabung Tentera Terengganu Estate*: • Annual medical surveillance for pesticide operators conducted in	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			May 2024 and 2025; all found fit except one reassigned due to health concerns. • Audiometric tests done annually; latest in May 2025 flagged one worker for further examination, with follow-up pending. • Latest workplace inspection in June 2025; tractor inspections verified complete. **Bebar Estate:** • Annual pesticide operator medical surveillance in March 2025; all fit. • Audiometric test in February 2025 identified three workers needing further checks; follow-up pending. • Workplace inspection in June 2025; tractor inspections verified. **Sg. Jernih Estate:** • Medical surveillance for pesticide operators in July 2024 and 2025; all fit, except one hearing impairment case reported. • Audiometric test in July 2024 flagged four workers for follow-up; one confirmed hearing impairment. • Workplace inspection in June 2025; tractor inspections verified. **Sg. Jernih POM:** • Audiometric tests in August 2024 for 70 workers; 29 require further examination, with two hearing impairment cases reported. • Workplace inspection in May 2025; tractor and wheel loader inspections verified. • Chemical exposure monitoring in Dec 2024 and Mar 2025 complied with permissible exposure limits (PEL); monitoring discontinued as of June 2025. • Local exhaust ventilation monitoring in November 2024 found	☐ Not Applicable (justification required)

			compliant. **Additional Observations:** • Tire pressure guidelines displayed at all workshops. • High noise stickers applied on tractors. • Previous major non-conformance reports (NCRs) effectively closed.	
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;		The operating units conducted a thorough training needs analysis for all employees, management, and contractors, aligned with individual job roles. Training plans for FY 2024 and 2025 cover key areas such as safety, health, environmental management, and social responsibility.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	- Productivity and best management practice; - relevant SOPs.			
3.7.2	Records of training are maintained, where appropriate on an individual basis.		*Tabung Tentera Terengganu Estate* conducted various trainings including IPM, first aid, grievance mechanisms, environmental & biodiversity management, safety work procedures (SWP) for harvesting and manuring, human rights, breast cancer awareness, supply chain, firefighting, scheduled waste management, riparian zone management, hearing conservation, and company policies throughout 2024-2025. Bebar Estate delivered trainings on SWP for tractor and drivers, traceability, manuring, hearing conservation, harvesting, chemical handling, scheduled waste management, emergency response plan (ERP), environmental and biodiversity management, HCV and riparian zone management, RTE briefing, grievance mechanisms, company policies, and first aid mainly in 2025. Sg. Jernih Estate provided trainings on auxiliary police/security management, SWP for harvesting and machinery drivers, chemical handling, first aid, IPM, waste management, ERP, supply chain, code of ethics, hearing conservation, HCV and biodiversity management, grievance and sexual harassment reporting mechanisms, and company policies from 2024 to 2025. However for Sg Jernih POM has not yet obtained the require competency as per Minor NCR DA 02 2025.	☐ Conform ☐ Major Nonconformity ☒ Minor Nonconformity ☐ Opportunity for Improvement ☐ 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).		Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS).	☒ Conform ☐ Major Nonconformity

	Training is specific and relevant to the task(s) performed.			☐ 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.		Sg Jernih Palm Oil Mill (POM) sources its Fresh Fruit Bunches (FFB) exclusively from certified estates, including Sg Jernih Estate, *Tabung Tentera Terengganu Estate*, and Bebar Estate. Additionally, it receives certified diversion FFB from other supply units such as Eldred Estate and Bekoh Estate. Due to this sourcing practice, the mill qualifies for the Identity Preserved (IP) supply chain system and module. During the Principles and Criteria (P&C) assessment, the audit team verified the volumes and sources of certified FFB entering the mill. The team also evaluated the implementation of processing controls and the volume of RSPO certified product sales. These measures ensure traceability and compliance with RSPO standards. Further details can be found in section 3.7 – Information of Previous & Current License (Identity Preserved).	☒ 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 may be taking delivery of FFB from uncertified growers, in addition to those		Not applicable since Sg. Jernih POM is IP Mill.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	from its own and 3rd party certified supply base.			☐ 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.		The estimated production volumes of Certified Palm Oil (CPO) and Palm Kernel (PK) products from the certified mill have been documented by the Certification Body (CB) in the public summary of the RSPO P&C certification report. For detailed figures, please refer to Table 3.6: Projected Certified Volume for the Next License Period.	☒ 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		Sg Jernih Palm Oil Mill, operated by Boustead Rimba Nilai Sdn Bhd, sources only RSPO-certified Fresh Fruit Bunches (FFB) from its own estates and certified diversion FFB from other estates, qualifying it for the Identity Preserved supply chain model. The audit confirmed proper sourcing, processing controls, and traceability of RSPO-certified products. The mill meets all RSPO registration and reporting requirements via the RSPO IT platform. Estimated certified Palm Oil (CPO) and Palm Kernel (PK) volumes are detailed in Table 3.6 of the full report. **Key Information:** • License Status: Active (Dec 2024 – Sep 2025) • Supply Chain Model: Identity Preserved	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• Location: 3.337, 103.099 • Member: Boustead Rimba Nilai Sdn Bhd • Website: bousteadplantations.com.my	
3.8.5	Documented Procedures The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following: a) Complete and up to date procedures covering the implementation of all elements of the supply chain model requirements b) Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records) c) Identification of the role of the person having the overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the mill's procedures for the implementation of this standard. d) The mill shall have documented procedures for receiving and		Sg Jernih POM has implemented the Supply Chain and Traceability Procedure (SOP no: SSD/01/SCT-01), effective from 09/09/2022, covering all RSPO Supply Chain standards, including management roles, record keeping, internal audits, traceability, and complaint handling.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	processing certified and non-certified FFB's including ensuring no contamination in the IP mill.			
3.8.6	Internal Audit (i) The mill shall have a written procedure to conduct an annual internal audit to determine whether the mill; a) Conforms to the requirements in the RSPO SC requirements for mills and the RSPO Rules on Market Communication and Claims b) Effectively implements and maintains the standard requirements within its organization. (ii) Any con-conformities found as part of the internal audit shall be issued and required corrective action. The outcomes of the internal audits and all actions taken to correct non-conformities shall be subject to management review at least annually. The mills shall maintain the internal audit records and reports.		The Supply Chain and Traceability Procedure, issued on 25/01/2022 (effective 09/09/2022), includes an internal audit process aligned with the RSPO Supply Chain Certification Standard. The internal audit procedure, originally dated July 2016, follows RSPO requirements and covers the mass balance module. An internal audit was conducted on 12/06/2025 with no findings reported. Relevant documents such as the audit plan, attendance sheet, and notes were reviewed by the auditor. Management reviews for the Sungai Jernih Business Unit, chaired by the Head of Plantation Operations, are held regularly. The latest review took place on 26/06/2025, addressing topics including audit results, certification status, customer feedback, process performance, corrective actions, policy changes, complaints, and resource needs.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ 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.		The Weighbridge Clerk at Sg Jernih POM verifies consignment notes for all incoming RSPO-certified and non-certified FFB. Copies of these delivery notes are securely kept for record-keeping. Random checks on delivery notes confirm that all documents clearly	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	(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.		state the estate's RSPO certificate number, supplying estate name, and FFB weight. Sample weighbridge tickets from certified own estates (Sg Jernih, Bebar, *Tabung Tentera Terengganu Estate*) and certified diversion estates (Eldred, Bekoh) were reviewed and found compliant. No overproduction of certified tonnage was identified, with actual FFB received and CPO & PK dispatched accurately recorded and traceable under the Identity Preserved supply chain model (refer to section 3.7 for details).	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.8	Sales and Goods Out The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single-documents or across a range of documents issued for RSPO certified oil palm products (for example, delivery 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;		Sg Jernih POM has documented and adequate procedures for sales and dispatch of certified products. During the audit, verified deliveries of RSPO-certified Crude Palm Oil (CPO) and Palm Kernel (PK) were made to reputable end buyers, including PGEO Oil Mill Sdn Bhd, Intercontinental Specialty Fats Sdn Bhd, Cargill Palm Products Sdn Bhd, Mewah Oil Sdn Bhd, and Ngo Chew Hong Oils & Fats (M) Sdn Bhd. Sample verified dispatches include: • CPO delivered to Ngo Chew Hong Oils & Fats, Cargill Palm Products, and Intercontinental Specialty Fats. • PK delivered to PGEO Oil Mill and Sang Kee Edible Oils. All deliveries comply with RSPO standards, with appropriate documentation, transporter details, and certification numbers recorded.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	h) Any related transport documentation i) A unique identification number			
3.8.9	Outsourcing Activities (i) The mill shall not outsource its milling activities. In cases where the mill outsourced activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO SC Certification. (ii) The mill shall ensure the following: a) The mill has legal ownership of all input material to be included in outsourced processes b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that CB has access to the outsourcing contractor or operation if an audit is deemed necessary. c) The mill has a documented control system with explicit procedures for the outsourced process which is		Sg Jernih POM outsources the transportation of certified CPO and PK to two sole appointed transporters: Aik Heng Hung Sdn Bhd and Risda Fleet Sdn Bhd. These activities are governed by signed contracts, which include provisions allowing Certification Bodies (CBs) access to transporter operations for audits if necessary. The RSPO Supply Chain procedure clearly outlines contractor responsibilities and was reviewed with the transporters on 29/05/2025 to ensure compliance with RSPO standards. Regular inspections are conducted to prevent contamination. Contract agreements and recent addendums (dated 01/08/2018, 15/04/2008, and 03/03/2025) include clauses prohibiting child labor and granting audit access rights to CBs.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	communicated to the relevant contractor. d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to the respective operations, systems, and all information, when this is announced in advance.			
3.8.10	The mill shall record the names and contact t details of all contractors used for the physical handling of RSPO certified oil palm products.		A well-maintained list of contractors involved in the physical handling of certified materials, including transporters, is kept up to date. The stakeholder listing as of March 2025 includes key details such as names, contact numbers, and addresses of all contractors.	☒ Conform ☐ Major Nonconformity ☐ 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.		Sg Jernih POM informed the Certification Body in advance of appointing Risda Fleet Sdn. Bhd. as a new contractor responsible for the physical handling of RSPO-certified palm oil products.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

3.8.12	Record Keeping (i) The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements. (ii) Retention times for all records and reports shall be a minimum of two (2) years and shall comply with relevant legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock. (iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis. (iv) For Mass Balance Module, the mill: a) Shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis. 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		Sg. Jernih POM maintains accurate, complete, and up-to-date records related to their traceability and supply chain system, with retention periods of at least three years as per SOP no: SSD/01/SCT-01 (effective 09/09/2022). All RSPO-certified FFB, CPO, and PK details are recorded and balanced in real time. (Note: Certain procedures are not applicable as the mill operates under the Identity Preserved (IP) model.)	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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.		Sg Jernih POM processes all received certified crops, with outputs calculated based on actual Oil Extraction Rate (OER) and Kernel Extraction Rate (KER).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.		The mill monitors Oil Extraction Rate (OER) and Kernel Extraction Rate (KER) daily and monthly using standardized templates (e.g., Monthly Production Report – Physical Movement) to ensure accuracy and track performance.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.15	Processing		The Marketing Department updates the RSPO IT platform within three months after shipment or as per customer agreement. Updates are based on input from Sg Jernih POM, including projected and actual FFB	☒ Conform

	For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.		processed, mass balancing records, and production reports. Certified sales recorded through the Palm Trace inventory system include CPO buyers such as PGEO Oil Mill, Intercontinental Specialty Fats, Cargill Palm Products, Mewah Oil, and Ngo Chew Hong Oils & Fats, and PK buyers including PGEO Oil Mill, Sang Kee Edible Oils, and Wilmar Kuantan Edible Oils.	☐ 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		The company registers all transactions through the RSPO IT platform, maintaining detailed shipping records including seller and buyer information, contract IDs, product details, supply chain model, volumes, and transaction status. A sample transaction involves the sale of 385.88 MT of CSPO to Cargill Palm Products Sdn. Bhd., under the Identity Preserved model, with all data confirmed and documented. Monthly contract summaries and transaction inputs are received by the mill. Verified RSPO certified volumes from July 2024 to June 2025 are accurately recorded, with any remaining certified volume adjusted at the end of the license period.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.17	Claims The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.		Sg Jernih POM has made business-to-business claims for Identity Preserved CPO and PK in compliance with RSPO Rules on Market Communications and Claims.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)

Criterion / Indicator		Audit Findings	Audit Findings (Public Summary)	Results
Principle 4: Respect Community and Human Rights and Deliver Benefits				
Criterion 4.1: The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders				
4.1.1 (C)	A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented and communicated to all levels of the workforce, operations, supply chain and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.		Sg Jernih POM's Sustainability Policy (dated 25/09/2024) includes a clear commitment to respect human rights and prohibits retaliation against Human Rights Defenders (HRDs), including intimidation or harassment by the unit or contracted personnel. This policy has been communicated to all employees during regular morning briefings at estates and the mill, as well as to external stakeholders through consultation sessions held between 2024 and 2025. Interviews with internal and external stakeholders confirmed their awareness and understanding of the policy, including the prohibition of retaliation against HRDs.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.1.2	The unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.		Management of Sg Jernih POM, TTT Estate, Bebar Estate, and Sg Jernih Estate strictly prohibits violence and any form of harassment in their operations. Interviews with workers confirmed no reported incidents of harassment by management.	☒ 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.		Boustead implements a 'Policy and Procedure - Grievance Procedure' (Doc No: 2022/023/003) dated 1/3/2022, complemented by site-specific procedures at each estate and mill, including Sg Jernih Certification Unit. The procedures cover all complaints, including sexual harassment, with clear workflows and timeframes for resolution. Protection against intimidation or reprisals for complainants, HRDs, whistleblowers, and spokespersons is assured. Training on the grievance procedure was conducted at Sg Jernih Mill (18/02/2025) and estates—TTT Estate (17/03/2025), Bebar Estate (23/04/2025), and Sg Jernih Estate (14/05/2025). The procedure was also communicated to external stakeholders through meetings held in 2025 across the units.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.2.2	Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.		The grievance procedure is displayed on all main notice boards and explained to workers during muster briefings, as well as to external stakeholders in meetings. For illiterate individuals, the procedure is communicated verbally, with translators if needed. Worker interviews confirmed clear understanding of the complaints and grievance process.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.2.3	The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.		Complainants at Sg Jernih POM and estates are kept informed about the status and resolution of their complaints. For example, a worker's complaint about grill and store door defects at Sg Jernih POM on 19/05/2025 was resolved and acknowledged on the same day. Estate complaints, such as housing damages, are typically addressed within one to two weeks. Worker interviews confirmed timely resolution, and no complaints from external stakeholders were reported.	☒ 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.		It was verified during the audit that the conflict resolution mechanism for Boustead Plantations Berhad does contain options for aggrieved parties to access independent legal and technical advice. It also provides for the option for aggrieved parties to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		Sg Jernih CU supports community development by employing prisoners on parole, providing them with equal wages and benefits to aid their reintegration. The CU also offers employment opportunities to local and indigenous communities (Orang Asli). Additional CSR activities include support to PIBG SK Bandar 2 Paloh Hinai at Sg Jernih POM and donations to mosques for festivities at Sg Jernih Estate.	☒ 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.		Boustead Sg. Jernih and Bebar estates legally acquired their lands from LKPP on 16 April 1994 under Country Lease agreements. The land was formerly owned by the Pahang State Government and transferred to LKPP before the sale. Interviews with Orang Asli communities from nearby villages (Kg Bangkong, Kg Batu Gong, Kg Wah Wah) confirmed no disputes over land ownership. The land titles are designated for oil palm or agricultural use. For *Tabung Tentera Terengganu Estate*, the land was originally owned by the Terengganu Government, purchased by Persatuan Bekas Perajurit Malaysia (PERWIRA) in 1990, which later became Tabung Angkatan Tentera Terengganu and merged with Boustead in 1991. Villagers from surrounding communities confirmed no issues regarding land titles. Legal ownership was verified through Country Lease agreements signed by the Directors of Lands and Surveys of Pahang and Terengganu, with evidence provided by all estates. During the Surveillance 3 audit (2024), Sungai Jernih CU updated its certified area from 6,847 ha to 6,880.503 ha to align with the actual land title. The increase of 33.503 ha was due to a 2012 government land acquisition for the Tun Razak Highway, which was later returned to Sungai Jernih CU as confirmed in the Surveillance 4 audit (2025). In Surveillance 4 (2025), the auditor noted that Sg. Jernih Estate is re-assessing its area using drone mapping by the internal team. The latest	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			drone-mapped area is 2,724.98 ha compared to the current certified area of 2,729.20 ha, showing a difference of 4.22 ha. The estate and Boustead HQ are reviewing this, and the certified area status will be verified in the next audit.	
4.4.2	Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include. a) Evidence that a plan has been developed through consultation and discussion in good faith with all affected groups in the communities, with particular assurance that vulnerable, minorities' and gender groups are consulted, and that information has been provided to all affected groups, including information on the steps that are taken to involve them in decision making.		As reported in section 4.4.1 of this checklist, it has been verified that Sungai Jernih CU has held legitimate ownership of the land since 1990-1994. The audit team confirmed there are no land issues related to previous owners. Interviews with village representatives from Kg. Jenang Baru (*Tabung Tentera Terengganu Estate*) and Orang Asli Jakun from Kg Bangkong, Kg Batu Gong, and Kg Wah Wah (Sg. Jernih Estate & Sg. Jernih POM) further confirmed no evidence of any land disputes within Sungai Jernih CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.3 (C)	Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and relevant authorities).		As reported in section 4.4.1 of this checklist, it has been verified that Sungai Jernih CU has held legitimate ownership of the land since 1990-1994. All relevant documentation related to the land acquisition is kept at Boustead HQ Office, with copies available at the estate, which were verified by the auditor. No issues concerning land ownership or use were raised by villagers, local communities, or neighboring estates. Consequently, there are no maps indicating legal, customary, or user rights of any other parties since 1990-1994.	☒ 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,		This requirement in this indicator does not apply to Sungai Jernih CU	☐ Conform

	including assessments of impacts, proposed benefit sharing, and legal arrangements..			☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
4.4.5 (C)	Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose.		This requirement in this indicator does not apply to Sungai Jernih CU	☐ 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.		This requirement in this indicator does not apply to Sungai Jernih CU	☐ 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 the Social Impact Assessment (SIA) Report for Sungai Jernih CU and the land title records, no new plantings have been established on land belonging to local communities. It has been verified that Sungai Jernih CU has held legitimate ownership of the land since 1990-1994. The audit team confirmed that there are no land issues related to previous owners. Furthermore, the audit team conducted interviews with relevant stakeholders, including village representatives from Kg. Jenang Baru (*Tabung Tentera Terengganu Estate*) and Orang Asli Jakun communities from Kg Bangkong, Kg Batu Gong, and Kg Wah Wah (Sg. Jernih Estate & Sg. Jernih POM). Based on these interviews, it was concluded that there is no evidence of any land disputes within Sungai Jernih CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.2 (C)	FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative institutions, with all the relevant information and documents made available, with option of resourced access to independent advice through a documented, long-term and two-way process of consultation and negotiation.		It has been confirmed that Boustead Sungai Jernih has legally owned the land since the early 1990s. All ownership documents are securely kept both at the company's headquarters and on-site, and have been checked by auditors. There have been no land disputes reported by local villagers, communities, or neighboring estates. Discussions with village representatives and local Indigenous groups also confirmed that there are no conflicts regarding land ownership within the Sungai Jernih area.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.3	Evidence is available that affected local peoples understand they have the right to say 'no' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated		It has been verified that Boustead Sungai Jernih has legally owned the land since between 1990 and 1994. All documents related to the land acquisition are securely maintained at Boustead's headquarters in Kuala Lumpur, with copies also verified at the estate. No land issues or disputes have been reported by villagers, local communities, or neighboring estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	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. 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.		Interviews with village representatives and Indigenous communities, including the Orang Asli Jakun, confirmed that there are no ongoing land disputes within the Sungai Jernih area.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.4	To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of the land allocation process.		It has been confirmed that Boustead Sungai Jernih has held legitimate ownership of the land since 1990-1994. All relevant land acquisition documents are securely maintained at Boustead's headquarters in Kuala Lumpur, with copies verified onsite by the auditor. There have been no reported land issues involving local villagers, communities, or neighboring estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			Additionally, interviews with key stakeholders—including village representatives from Kg. Jenang Baru (*Tabung Tentera Terengganu Estate*) and Orang Asli Jakun communities from Kg Bangkong, Kg Batu Gong, and Kg Wah Wah—indicated no evidence of land disputes within the Sungai Jernih Certification Unit.	☐ Not Applicable (justification required)
4.5.5	Evidence is available that the affected communities and rights holders have had the option to access to information and advice that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands.		It has been confirmed that Boustead Sungai Jernih has held legitimate ownership of the land since 1990-1994. All relevant land acquisition documents are securely maintained at Boustead's headquarters in Kuala Lumpur, with copies verified onsite by the auditor. There have been no reported land issues involving local villagers, communities, or neighboring estates. Additionally, interviews with key stakeholders—including village representatives from Kg. Jenang Baru (*Tabung Tentera Terengganu Estate*) and Orang Asli Jakun communities from Kg Bangkong, Kg Batu Gong, and Kg Wah Wah—indicated no evidence of land disputes within the Sungai Jernih Certification Unit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.6	Evidence is available that the communities (or their representatives) gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator..		It has been confirmed that Boustead Sungai Jernih has held legitimate ownership of the land since 1990-1994. All relevant land acquisition documents are securely maintained at Boustead's headquarters in Kuala Lumpur, with copies verified onsite by the auditor. There have been no reported land issues involving local villagers, communities, or neighboring estates. Additionally, interviews with key stakeholders—including village representatives from Kg. Jenang Baru (*Tabung Tentera Terengganu Estate*) and Orang Asli Jakun communities from Kg Bangkong, Kg Batu Gong, and Kg Wah Wah—indicated no evidence of land disputes within the Sungai Jernih Certification Unit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.5.7	New lands will not be acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations in the national interest without consent (eminent domain), except in cases of smallholders benefitting from agrarian reform or anti-drug programmes.		No new land acquisitions for plantations or mills have been made by Boustead Sungai Jernih Certification Unit since 15 November 2018, as verified during this audit. The current estate and mill areas remain consistent with the boundaries stated in the official land titles.	☒ 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.		No new land acquisitions for plantations or mills have been made by Boustead Sungai Jernih Certification Unit since 15 November 2018, as verified during this audit. The current estate and mill areas remain consistent with the boundaries stated in the official land titles.	☒ 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.		Boustead Sungai Jernih Certification Unit has established clear procedures for identifying legal, customary, or user rights related to land, as well as a fair compensation process through their 'Prosedur Penentuan Hak Pemilikan Tanah' and SOP for Fair Compensation. These procedures ensure that any land-related compensation issues are managed transparently and fairly. The Land Management Department at Boustead Head Office oversees the calculation and distribution of compensation, involving estate management, Land Office, NGOs, and affected parties during negotiations.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
4.6.2 (C)	A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.		In accordance with the 'Prosedur Penentuan Hak Pemilikan Tanah' and SOP for Fair Compensation, Boustead Sungai Jernih CU has established clear procedures for calculating and distributing fair and gender-equal compensation, whether monetary or otherwise. The process involves estate management, the Land Office, NGOs, and affected parties to ensure transparency and fairness. During the recent audit, no issues or cases related to compensation were identified among staff, workers, local communities, or Indigenous peoples.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.6.3	Evidence is available that equal opportunities are provided to both men and women to hold land titles for small holdings.		There were no small scheme holdings at Sungai Jernih CU. The Fresh Fruit Bunches are supplied from Boustead owned estates which are certified to RSPO.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
4.6.4	The process and outcomes of any negotiated agreements, compensation and payments are documented, with evidence of the participation of affected parties, and made publicly available to them.		There was no process and outcomes of any negotiated agreements, compensation and payments to any affected parties.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

Criterion 4.7: Where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements				
4.7.1 (C)	A mutually agreed procedure for identifying people entitled to compensation is in place.		Boustead Sungai Jernih CU has established procedures for identifying legal, customary, or user rights and for managing the compensation process through the 'Prosedur Penentuan Hak Pemilikan Tanah' and SOP for Fair Compensation. The responsibility for calculating and distributing fair compensation lies with the Land Management Department at Boustead's Head Office. The process involves consultation and negotiation with estate management, the Land Office, NGOs, and affected parties to ensure transparency and fairness.	☒ 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 were no issues related to compensation (monetary or otherwise) with villagers, local communities, or neighboring estates. The audit team interviewed relevant stakeholders, including village representatives from Kg. Jenang Baru (*Tabung Tentera Terengganu Estate*) and Orang Asli Jakun from Kg Bangkong, Kg Batu Gong, and Kg Wah Wah (Sg. Jernih Estate & Sg. Jernih POM). Based on these interviews, there was no evidence of any land disputes at Sungai Jernih CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.7.3	Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.		It has been verified that the land has been legitimately owned by Boustead Sungai Jernih since 1990-1994. All related land acquisition documents are securely maintained at Boustead HQ in Kuala Lumpur, with copies verified at the estate by the auditor. There are no reported land issues with villagers, local communities, or neighboring estates. Interviews with relevant stakeholders, including village representatives from Kg. Jenang Baru (Tabung Tentera Terengganu Estate) and Orang	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			Asli Jakun from Kg Bangkong, Kg Batu Gong, and Kg Wah Wah, confirmed no evidence of land disputes within the Sungai Jernih Certification Unit.	☐ Not Applicable (justification required)
Criterion 4.8: The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that they have legal, customary, or user rights.				
4.8.1	Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC.		It has been verified that Boustead Sungai Jernih has held legitimate ownership of the land since 1990-1994. All relevant documentation concerning the land acquisition is maintained at Boustead's Headquarters in Kuala Lumpur, with copies verified by auditors at the estate. There have been no reported land-related issues with villagers, local communities, or neighboring estates. Interviews with stakeholders, including village representatives from Kg. Jenang Baru (*Tabung Tentera Terengganu Estate*) and Orang Asli Jakun from Kg Bangkong, Kg Batu Gong, and Kg Wah Wah, confirmed that there is no evidence of land disputes within the Sungai Jernih Certification Unit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.8.2 (C)	Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms.		No land conflicts were identified within the Sungai Jernih Certification Unit area. The audit team conducted interviews with relevant stakeholders, including village representatives from Kg. Jenang Baru (*Tabung Tentera Terengganu Estate*) and Orang Asli Jakun communities from Kg Bangkong, Kg Batu Gong, and Kg Wah Wah (covering Sg. Jernih Estate and Sg. Jernih POM). These consultations confirmed there is no evidence of any land disputes in the area.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.8.3	Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant requirements (Indicators 4.4.2, 4.4.3 and 4.4.4).		There is no evidence of acquisition of land through dispossession or forced abandonment of customary and user rights prior to the current operations at Sungai Jernih Certification Unit. The audit team interviewed relevant stakeholders, including village representatives from Kg. Jenang Baru (*Tabung Tentera Terengganu Estate*) and Orang Asli Jakun communities from Kg Bangkong, Kg Batu Gong, and Kg Wah Wah (covering Sg. Jernih Estate and Sg. Jernih POM). These interviews confirmed that there were no land disputes or conflicts in the area.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.8.4	For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable).		There is no conflict or dispute over the land within the Sungai Jernih Certification Unit. This has been further confirmed through interviews with villager representatives from Kg. Jenang Baru (*Tabung Tentera Terengganu Estate*) and Orang Asli Jakun communities from Kg Bangkong, Kg Batu Gong, and Kg Wah Wah (Sg. Jernih Estate & Sg. Jernih POM). Based on these interviews, there is no evidence of any land dispute at Sungai Jernih CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 5: Support Smallholder Inclusion

Criterion 5.1:

The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.

5.1.1	Current and previous period prices paid for FFB are publicly available and accessible by smallholders.		No smallholders are in Sungai Jernih supply base.	☐ 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.		No smallholders are in Sungai Jernih supply base.	☐ 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.		No smallholders are in Sungai Jernih supply base.	☐ 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.		There is no evidence to confirm that all relevant parties, including women and independent smallholder representative organizations (where applicable), have been involved in contract-related decision-making processes or fully understand the terms—particularly those related to finance, credit, and repayment mechanisms. However, it is noted that all Fresh Fruit Bunches (FFB) processed by the mill were sourced exclusively from Boustead Plantations Berhad-owned estates (Sungai Jernih, Bebar, and *Tabung Tentera Terengganu Estate*), with no third-party or independent smallholder FFB supplied to date.	☒ 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.		So far, there have been no third-party FFBs sent to the mill. Thus, no contract involves a smallholder.	☐ 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.		Interviews with contractors and service providers, including representatives from Mat Nasir bin Mamat (Mill Canteen), Aik Heng Hung Sdn Bhd, RISDA Fleet Sdn Bhd, Jaari 71 Enterprise, ABJ Advanced Transport Sdn Bhd, Sri Renik Enterprise, Jasa Awah Enterprise, and Eng Lee Sing Sdn Bhd, confirmed that they understand their contractual rights and obligations. Contractors reported that contract terms are fair and transparent, with payments typically received within 7 to 10 days of invoice submission.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.7	Weighing equipment is verified by an independent third party on a regular basis (this can be government).		Weighing equipment at Sg Jernih POM is calibrated annually by Metrology Corporation Malaysia Sdn Bhd. Calibration certificates were available and verified during the audit for two weighbridges, with registration numbers 243251367 (valid from 22/11/2024 to 21/11/2025) and 190750022 (valid from 10/2/2024 to 9/2/2026). At the estate level, weighbridge calibration was last conducted on 17/6/2025 at *Tabung Tentera Terengganu Estate* (valid until 17/6/2026), and on 23/1/2025 at Bebar Estate (valid until 22/1/2026). All calibration activities are current and in compliance with legal and operational requirements.	☒ 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.		Boustead Plantations supports independent smallholders in achieving certification where applicable, including establishing mutual agreements on internal control systems (ICS), certificate ownership, and the sale of certified material. At present, Sungai Jernih CU sources Fresh Fruit Bunches (FFB) exclusively from Boustead-owned and RSPO-certified estates (Sungai Jernih, *Tabung Tentera Terengganu Estate*, and Bebar Estates), with no third-party FFB supplied to the mill. The CU has actively engaged nearby smallholders to promote RSPO certification, although some have opted to pursue MSPO certification instead.	☒ 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.		A grievance mechanism that ensures anonymity and protects complainants is established at Sungai Jernih CU, in accordance with the *Procedure for External Communication*, *SOP Carta Aliran Pengendalian Isu Sosial*, and *Boustead Policy and Procedure – Grievance Procedure*. As of the audit date, no complaints or grievances have been received from stakeholders.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains				
5.2.1	The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in RSPO certification.		Sungai Jernih Palm Oil Mill operates as an Identity Preserved (IP) mill and does not purchase Fresh Fruit Bunches (FFB) from smallholders, with no smallholders included in its supply base. Nonetheless, the CU conducts annual engagement programs to support smallholders in certification and sustainable practices, including Good Agricultural Practices (GAP), environmental management, and occupational safety. Recent stakeholder consultation meetings to assess smallholder needs—including participation from women and local partners—were held on 9/5/2025 (Sungai Jernih Estate/POM), 8/5/2025 (Tabung Tentera Terengganu Estate), and 20/6/2025 (Bebar Estate), with the aim of promoting RSPO certification and improving	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			livelihoods.	
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.		Sungai Jernih Palm Oil Mill, operating as an Identity Preserved (IP) mill, does not purchase FFB from smallholders, and no smallholders are included in its supply base. Despite this, the CU actively supports surrounding smallholders and communities through annual programs focused on RSPO certification awareness, Good Agricultural Practices (GAP), environmental management, and workplace safety. Stakeholder consultation meetings with interested smallholders, including women and local partners, were conducted to assess support needs and promote sustainable practices—most recently on 9/5/2025 (Sungai Jernih Estate/POM), 8/5/2025 (Tabung Tentera Terengganu Estate), and 20/6/2025 (Bebar Estate). Support to improve local livelihoods includes job opportunities for both male and female Orang Asli villagers, through both direct employment by the CU and indirect employment via contractors for loose fruit collection and harvesting. The CU also continues to contribute to local infrastructure improvements, such as road maintenance and repairs.	☒ 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..		No smallholders are in Sungai Jernih supply base.	☐ 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.		Sungai Jernih Palm Oil Mill, as an Identity Preserved (IP) facility, does not purchase FFB from smallholders, and there are no smallholders in its supply base. While no specific training on	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			pesticide handling has been conducted, the CU carries out annual programs to support smallholders in areas such as certification awareness, Good Agricultural Practices (GAP), environmental management, and occupational safety. The most recent stakeholder engagement meetings—held with interested smallholders, including women and other local partners—focused on assessing support needs, improving livelihoods, and promoting RSPO certification.	☐ 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.		No smallholders are in Sungai Jernih supply base.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 6: Respect Workers Rights and Conditions				
Criterion 6.1: Any form of discrimination is prohibited.				
6.1.1 (C)	Publicly available non-discrimination and equal opportunity policy is implemented in such a way to prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age.		Sungai Jernih CU upholds its commitment to non-discrimination and equal opportunity as outlined in the Company's Sustainability Policy dated 25/09/2024. The policy promotes diversity and inclusion, explicitly prohibiting discrimination based on ethnicity, caste, nationality, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation, or age. The policy has been communicated to all workers through regular morning briefings. Interviews with a representative sample of workers—including foreign,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			local, male, and female employees—confirmed there were no reported cases of discrimination. Workers acknowledged equal access to employment opportunities, benefits, and workplace amenities regardless of gender or nationality.	☐ Not Applicable (justification required)
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 the review of employment contracts, letters of offer, pay slips, housing allocations, and audit interviews, there is no evidence of discrimination against local or foreign workers, women, or local communities. Interviews with a representative sample of workers (male, female, local, and foreign) and community members confirmed equal treatment. No foreign workers reported paying recruitment fees. Sampled pay slips indicate all workers receive a uniform daily wage of RM65.38 for the same work, regardless of gender, age, or nationality. Employment documentation was sampled in accordance with RSPO indicator 6.2.1.	☒ 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 established clear procedures for recruiting local and foreign workers, outlined in the Foreign Workers Procedure (dated 01/01/2022) and Employment of Local Workers Procedure. These procedures include recruitment processes from hiring to termination, with medical fitness as a standard, non-discriminatory requirement to ensure worker capability. Worker registration cards state “Fit for work” without specifying illnesses. The company’s Sustainability Policy (dated 25/09/2024) reinforces its commitment to equal treatment of all workers, prohibiting discrimination based on nationality, caste, religion, or other factors. A documented promotion at Tabung Tentera Terengganu Estate (TTT Estate) reflects fair worker development: an employee was promoted from Mandor to Field Supervisor (Grade 3) on 03/02/2025, based on consistent performance, formalized through an official letter signed by the Estate Manager.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6.1.4	Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women		Interviews with Gender Committee representatives and female workers at three estates and the mill confirmed that pregnancy tests are not conducted in a discriminatory manner. Health screenings, including pregnancy tests, are only performed when legally required, such as for workers handling chemicals. At the time of the audit, no female employees were assigned to chemical handling tasks. Should such tasks be necessary, women workers would be reassigned to lighter duties to ensure their safety.	☒ 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 Gender Committee operates under a Terms of Reference (TOR) established in July 2023, defining roles, responsibilities, governance, and programs. Meetings are held quarterly or as needed. Recent meetings were conducted on 16/06/2025 (TTT Estate), 23/04/2025 (Bebar Estate), and 11/06/2025 (Sungai Jernih Estate and POM). Meeting minutes show discussions on grievances, awareness-raising, and addressing women's issues, with no reports of sexual harassment or violence. A WhatsApp group has been established to provide an additional channel for monitoring concerns. Interviews with committee chairpersons confirmed their understanding of their roles and their commitment to duties, with no sexual harassment or violence cases reported to date.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.1.6	There is evidence of equal pay for the same work scope		Boustead Plantations Berhad (BPB) has implemented the Group Sustainability Policy Statement, signed by the CEO on 25/09/2024, which commits to respecting human rights by promoting diversity and inclusion and prohibiting all forms of discrimination. The policy highlights efforts to encourage under-represented groups to apply for training and employment, with special training provided where needed to ensure equal opportunities for jobs and promotions. Review of sampled employment contracts and pay slips confirms that workers	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			receive equal pay for equal work across all job scopes.	☐ Not Applicable (justification required)
Criterion 6.2: Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW)				
6.2.1 (C)	Applicable labour laws, union and/or other collective agreements and documentation of pay and conditions are available to the workers in national languages and explained to them in language they understand.		The CU maintains monthly pay slips detailing employee information, income components, statutory and non-statutory deductions, leave taken, and net salary. Employment contracts specify pay conditions, and labor laws, union, and collective agreements are made available in languages understood by workers, with management providing clarifications as needed. Piece rate pricing at the estates complies with collective agreements and minimum wage laws, with rates transparently communicated and displayed on noticeboards. Sampled pay slips from January, April, May, and June 2025 confirmed payments adhere to the Minimum Wages Order 2024 and Employment Act 1955. The PIMACS system is utilized for payroll reconciliation, employee profiles, and month-end account closing. Documentation for sampled workers across various job scopes confirmed compliance with contract and pay conditions.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.2 (C)	Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll		Verified employment contracts specify main entitlements, including the number of paid annual and sick leave days, public holidays, applicable overtime rates, and daily working hours, all in compliance with the Employment Act. Payslip reviews from January to June 2025 confirm transparent remuneration calculations based on piece rates, with corresponding production figures. Wages were paid in accordance with the Minimum Wages Order 2024.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	documents give accurate information on compensation for all work performed, including work done by family members			
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 CU complies with legal requirements and the Collective Agreement under the MAPA/NUPW Agreements 2024, effective from 1 January 2024 for four years. These cover wages for harvesters, loaders, and general employees, as well as fringe benefits. Working hours are set at 45 hours per week, with overtime mutually agreed upon by management and workers, meeting legal standards and provided without discrimination. Interviews with female workers and the chief clerk, along with pay slip verification, confirmed paid medical leave for workers with medical certificates and 98 days of paid maternity leave for female employees. No terminations occurred during the audit period, so compliance with dismissal and notice requirements could not be verified.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.4 (C)	The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. National laws, or in their absence the ILO Guidance on Workers' Housing Recommendation No. 115, are used. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to		The CU provides adequate housing, sanitation, water supply, medical, educational, and welfare amenities to employees, meeting national standards. Housing is rent-free, with 2 to 3 rooms per house accommodating 2 to 5 workers. Foreign workers are provided accommodation as per contracts, while local workers often choose to live outside estate premises. Amenities include sports fields, playgrounds, places of worship, shops, an activity hall, and a crèche at Sungai Jernih Estate for childcare support. Site inspections confirmed satisfactory cleanliness and upkeep of worker quarters, proper drainage, and well-maintained sanitation facilities. Workers receive starter kits with basic amenities and free housing repairs. Weekly housing inspections and biweekly visits by Village Medical Officers ensure ongoing maintenance and prompt	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	upgrade the infrastructure		issue resolution. Free medical treatment is available for workers and dependents. The CU supplies treated water from local utilities and free electricity. Investment in housing and facilities is supported through OPEX and CAPEX budgets.	
6.2.5	The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.		All estates have facilitated workers' access to adequate, sufficient, and affordable food by permitting food canteens and sundry shops near worker housing and estate areas. Price monitoring is regularly conducted to ensure that item prices remain 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 ensures a decent living wage for both local and foreign workers, based on a prevailing wage assessment conducted in June 2025. The assessment includes wages, paid leave, retirement benefits, meals, housing, health, education, and welfare. Pay slips reviewed confirm compliance with the Minimum Wage Order 2024 and the Group's decent living wage standards. On average, local workers earn RM 2,468.43 and foreign workers RM 2,424.90 per month.	☒ 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 or seasonal		All estates and the palm oil mill (POM) employ only full-time workers. Records and interviews confirmed that no casual, temporary, or day laborers are engaged in any of the estates or the mill.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.3: The unit of certification respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel				
6.3.1 (C)	A published statement recognising freedom of association and right to collective bargaining in national languages is available and is explained to all workers in languages that they understand, and is demonstrably implemented		The Group Sustainability Policy Statement, signed by the CEO on 25/09/2024, recognizes freedom of association and the right to collective bargaining. This policy is publicly displayed in national languages (English and Bahasa Malaysia) on notice boards and communicated to workers during morning briefings. The National Union of Plantation Workers (NUPW) is active, with quarterly meetings held to ensure employees can speak freely. Interviews confirmed workers are aware of their union representatives and rights.	☒ 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) represents workers at the CU, with union membership open to both local and foreign workers. Worker representatives are elected independently by NUPW/MAPA. Recent meetings between NUPW members and management were held on 07/02/2025 (Bebar Estate) and 05/05/2025 (Sungai Jernih Estate and POM), with documented minutes verified during the audit. At Tabung Tentera Terengganu (TTT) Estate, where NUPW is not formed, a workers' representative committee exists, with a meeting	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			held on 09/07/2025. Interviews with the NUPW Chairman confirmed that the company respects all personnel's rights to form and join trade unions 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 meeting minutes, correspondence between Boustead Plantations Berhad and the NUPW Pahang Branch, and interviews with union representatives, there is clear evidence that management does not interfere with the formation or operations of workers' unions and their 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		Boustead Plantations has a formal child protection policy under the Group Sustainability Policy Statement signed by the CEO on 25/09/2024. The policy prohibits child labour and outlines remediation procedures, emphasizing compliance with national laws and minimum age requirements. It commits to protecting the safety of workers and children. The policy is communicated through stakeholder meetings and is publicly accessible on the company website.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.4.2 (C)	There is evidence that minimum age requirements are met. Personnel files show that all workers are above the national minimum age or above company policy minimum age, whichever is higher. There is a documented age screening verification procedure		Employment records, including Employee Master Lists and sampled personal documents, confirm that all workers across the CU meet the minimum age requirement of 18 years. The computerized PIMACS Database System is used to verify and screen employees' ages during data entry to ensure compliance.	☒ Conform ☐ 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 document reviews, interviews, and field observations, there is no evidence of employment of anyone below 18 years old across all estates. Worker master lists with dates of birth, staff interviews, and site visits confirm that only individuals aged 18 and above 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's no child labour policy is prominently displayed on noticeboards and communicated to workers during morning briefings. Stakeholder consultations confirm the policy is shared with local communities and third-party contractors. Additionally, all contractors, suppliers, and vendors sign a Sustainability Policy Pledge committing to comply with the Vendor Code of Business Conduct and Boustead Plantations' 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		Boustead Plantations implements a policy to prevent sexual and all forms of harassment and violence under the Group Sustainability Policy Statement dated 25/09/2024. The policy is publicly displayed on estate notice boards and communicated to workers during morning briefings. Interviews with female workers and Gender Committee representatives confirm no evidence of harassment or violence within the CU.	☒ 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		The policy to protect the reproductive rights of all individuals was formally implemented under the Group Sustainability Policy Statement dated 25/09/2024. This policy emphasizes the company's commitment to upholding reproductive rights, particularly for women, as part of its broader human rights framework.	☒ 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.	☒ 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.		Boustead Plantations has a formal Grievance Procedure dated 01/03/2022 that ensures complainant anonymity and protection. The Managing Sexual Harassment in the Workforce guideline, also dated 01/03/2022, outlines clear steps and timelines for complaint handling. A complaint panel is in place at the estate to address issues. The procedure is communicated during morning briefings and Gender Committee meetings. Female workers and committee representatives confirmed awareness of the process, with no reported cases of sexual harassment or violence to date.	☒ 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		Interviews with foreign workers confirm responsible management of passport security, with passports kept in safety lockers and only surrendered for permit renewals. Recruitment is overseen by the Human Resources & Administration Workforce Management Unit, with three appointed recruitment agencies. The company enforces a strict no recruitment fee policy, confirmed by newly hired Indonesian harvesters. Overtime work is voluntary and fairly compensated, with workers enjoying freedom of movement. There is no evidence of disciplinary action for resignation or termination, nor any signs of debt bondage or wage withholding, reflecting ethical and fair treatment of foreign workers.	☒ 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		Boustead Plantations Berhad (BPB) has a Foreign Workers Policy under its Sustainability Policy (dated 25/09/2024) ensuring fair treatment of foreign employees in recruitment, employment terms, and working conditions. The company prohibits contract substitution and discrimination against foreign workers. A post-arrival orientation program is conducted for three months covering language, safety, local regulations, and culture. The CU follows specific procedures for foreign worker employment, complies with the Minimum Wage Order Malaysia, and provides decent housing to 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		Estate and Mill Managers are appointed as Chairpersons of the Occupational Safety and Health (OSH) Committees, responsible for overseeing safety and health matters. They possess adequate knowledge and access to current national regulations and collective	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded		agreements. OSH Coordinators have been delegated at operational levels, with formal appointment letters issued to all designated personnel to ensure effective implementation of OSH practices. The review of meeting minutes confirmed that the following key agenda items were consistently discussed.	☐ 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.		The CU has established comprehensive procedures for accidents and emergencies, supported by the formation of an Emergency Response Plan (ERP) team. The ERP covers incidents such as earthquakes, fires, chemical spills, floods, animal attacks, COVID-19, and workplace accidents. Flowchart summaries of these procedures are displayed across the estate, including at chemical stores, workshops, offices, and worker housing. Site inspections confirmed ERP availability, and interviews with workers demonstrated their understanding of the procedures. Firefighting training has been conducted across all estates to raise awareness and preparedness. The master list of first aid boxes across all estates and the POM was reviewed and verified at the office. First aid boxes are well-stocked and provided to all field mandors involved in harvesting, manuring, and spraying activities. Verified contents include bandages, gauze, triangular bandages, cotton wool, plasters, flavin lotion, antiseptic cream, surgical gloves, and scissors. Regular checks and replenishments are conducted by the estate Hospital Assistant to ensure readiness. Emergency Response Team (ERT) members' names and contact numbers, along with key emergency contacts such as Police, Fire Brigade, and Government Clinic, are communicated to all employees and prominently displayed on notice boards.	☒ 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		During field inspections of harvesting, manuring, circle spraying, circle raking, and other activities, it was observed that workers consistently wore appropriate PPE, including face masks, respirators, goggles, harvesting shoes, rubber boots, nitrile/cotton	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	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.		gloves, aprons, and safety helmets or straw hats. These PPE requirements align with the risk assessments conducted to cover all potentially hazardous operations. The condition and valid lifespan of all PPE items were found satisfactory, with the full cost borne by management. Interviews with workers confirmed their awareness and appreciation of the management's provision of PPE, as well as their understanding of the importance of consistent use, proper storage, and disposal. PPE distribution is managed effectively via centralized storage at each estate, ensuring ready access for all workers and promoting safety and operational efficiency. Sanitation facilities for pesticide applicators were available near the chemical store, providing areas where workers could change out of PPE, wash, and don personal clothing after spraying activities. Additionally, clothing lockers are provided for mill and estate workers to change between street and work clothing at shift start and end. Site visits confirmed all workers engaged in production and non-production activities are fully equipped with the necessary PPE, demonstrating that the major NCR has been effectively closed.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.7.4	All workers are provided with medical care and covered by accident insurance. Costs incurred from work related incidents 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		All employees, including local and foreign workers, are covered by medical care and accident insurance through the Employees' Social Security Act 1969. Recent payment records for SOCSO contributions for the past three months were reviewed and confirmed to be up to date for workers at both the mill and estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics		The company tracks workplace injuries monthly using Lost Time Accident (LTA) data. For 2024, all estates and the mill submitted their accident reports to the Department of Occupational Safety and Health (DOSH) on time. Total work hours ranged from about 328,500 to 487,344 hours across the sites, with zero lost workdays reported except for one minor case at Bebar Estate on 20/4/2024. Accident statistics are regularly maintained and 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 Sg. Jernih CU has an Integrated Pest Management (IPM) Plan in place since January 2025 to manage pests sustainably and safely. The plan aims to protect palm health, workers, and the community while reducing damage and promoting biodiversity. It uses natural pest control methods, such as planting beneficial plants and installing barn owl boxes to control rats, reducing the need for chemicals. Pesticide use is monitored and gradually reduced, and staff receive regular training to support the plan.	☒ 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.		The visited estate does not currently have a plan to prevent or monitor invasive species listed in the Global Invasive Species Database or CABI.org. None of the species referenced in these databases are part of their pest management program.	☒ 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 use of pesticides at the estates is well documented and justified. Selection of chemicals follows specific Standard Operating Procedures (SOPs) to target particular pests, weeds, or diseases. Each estate maintains an updated chemical register, listing all agrochemicals, their purposes, hazard signs, and trade/generic names, with the latest update in January 2025. Current pesticides include several Class II to IV chemicals like Glyphosate, Sodium chlorate, Cypermethrin, and others. Their use is guided by relevant Oil Palm Circulars focused on weed, rat, beetle, and caterpillar control.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.2 (C)	Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per ha and number of applications) are provided.		All estates in Sg. Jernih CU, continued to maintain records to show the types of pesticides used with active ingredients and their LD50 and where these pesticides had been used, the total quantity, number of applications and active ingredients applied per ha. Pesticides are used only when justified and areas used were recorded in bin cards, program sheets, chemical register, field cost books and in progress reports. 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 a long-term plan to reduce chemical use and monitor it every month. They have stopped using Paraquat and now use alternatives like Glyphosate and Glufosinate Ammonium. They also follow an Integrated Pest Management (IPM) plan, which includes planting beneficial plants and installing barn owl boxes to naturally control pests.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.4	There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.		There is no routine preventive use of pesticides except in immature and young fields, where diluted cypermethrin is sprayed as needed to control pests like the Rhinoceros Beetle, following established procedures.	☒ 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		The CU only uses pesticides that are officially registered under Malaysia's Pesticides Act 1974 and comply with relevant safety regulations. According to the January 2025 chemical register, all pesticides used fall under WHO Class II, III, or IV. No highly hazardous pesticides (WHO Class 1A or 1B) or chemicals listed under the Stockholm or Rotterdam Conventions are used.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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

			The trainings held in relation to the chemical handling was conducted on 18/02/2025 in TTT Estate, 21/05/2025 in Bebar Esate and 13/01/2025 in Sg. Jernih Estate.	
7.2.7 (C)	Storage of all pesticides is in accordance with recognised best practices.		Pesticides at Sg. Jernih CU are stored and managed in full compliance with the **Occupational Safety and Health Act 1994** and the **Pesticides Act 1974**, as well as manufacturer safety data sheets (SDS). Chemical and fertiliser stores are secured, ventilated, and accessible only to authorised personnel. Safety measures include cemented floors, roofing, PPE storage, showers, eye wash stations, and appropriate signage in multiple languages. To prevent environmental contamination, a dedicated premixing area is provided. Wastewater from chemical mixing and PPE washing is collected and reused for subsequent mixing. Empty pesticide containers are triple-rinsed at a designated area, punctured, and either reused for field premixing or stored for proper disposal through licensed contractors. Chemical registers are maintained and include details such as product names, hazards, and targeted use. Information on safe handling is communicated through training sessions, pictorial signage, and morning briefings. Interviews with workers confirmed their understanding of chemical safety, and training records showed regular sessions for sprayers and relevant staff.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.8	All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.		At Sg. Jernih CU, empty agrochemical containers are either reused for premixing or triple rinsed, pierced, and stored in the scheduled waste store. These are classified as SW 409 and disposed of by a licensed contractor approved by the Department of Environment (DOE), ensuring compliance with legal and environmental requirements.	☒ 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 practiced at the estates. This was confirmed through interviews with management and workers, and no such activity was observed 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 and documented actions to treat related health conditions was demonstrated by Sg. Jernih CU.	☒ 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 have medical restrictions and they are offered alternative equivalent work.		At Sg. Jernih CU, monthly medical screenings are conducted for female workers involved in chemical handling. Recent screenings confirmed no pregnancies or breastfeeding cases among them. Additionally, there are no workers under the age of 18 employed at the POM or its supply bases.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner				

7.3.1	A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.		Sg. Jernih POM and all estates have established and updated Waste Management Plans for 2025. Identified waste includes scheduled waste, recyclable materials, organic waste, and domestic waste. Scheduled waste is handled by licensed collectors, while estate by-products such as ESP ash and empty fruit bunches (EFB) are reused in the field to improve soil nutrients and for mulching.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.3.2	Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.		All units under Sg. Jernih CU have implemented proper management and disposal of scheduled waste in accordance with SOP SSD/02/SW-02 dated 03/01/2023. Scheduled waste types such as SW305, SW409, SW410, and SW404 are recorded in updated inventories, and balances are consistent with actual stock in the scheduled waste stores. Licensed contractors including Greenverse Sdn Bhd and Pentas Flora (Kuantan) Sdn Bhd have been engaged for scheduled waste disposal, with the most recent disposals carried out in June and July 2025.	☒ 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.		During the site visit at Sg. Jernih CU, there was no evidence of open burning for waste disposal. All domestic waste, including household and food waste, is disposed of responsibly via designated landfill areas.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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	☒ 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 ☐ 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.		Nutrient recycling is practiced only at Sungai Jernih Estate. They recycle Empty Fruit Bunches (EFB) by applying 45 MT per hectare per year between palm rows, combined with proper use of inorganic fertilizers. Records and maps of EFB applications were provided for review. At Sg. Jernih Estate, both solid and liquid palm oil mill effluent (POME) are applied to the fields. Liquid POME is spread using a furrow irrigation system over 47.2 hectares, at a rate of 15 metric tons per hectare. In 2024, a total of 21,180 m^3 was applied, with an additional 10,390 m^3 applied by June 2025.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.4.4	Records of fertiliser inputs are maintained.		All estates keep detailed records of fertilizer use, which were reviewed by auditors. In 2025, mature palms received fertilizers like OPC55, gAC/AS, MOP, BRP, KS, and Fertibor, while immature palms were given	☒ Conform ☐ Major Nonconformity

			AABN20M, ERP, OPC55, KS, and Fertibor. The average fertilizer applied per palm ranged from 10.5 to 12 kg. Fertilizer use is monitored and guided by recommendations from Applied Agricultural Resources Sdn. Bhd., with all records properly maintained.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.5: Practices minimise and control erosion and degradation of soils				
7.5.1 (C)	Maps identifying marginal and fragile soils, including steep terrain, are available.		On all estates, maps identifying marginal and fragile soils, including steep terrain, had been prepared by AAR. There is no extensive planting on marginal and fragile soils.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.5.2	There is no extensive replanting of oil palm on steep terrain.		They confirmed there was no large-scale replanting on steep land or new land development in any of the 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.		They confirmed there was no large-scale replanting on steep land or new land development in any of the 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	☐ 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.		The estate does not carry out extensive planting on marginal or fragile soils, as no such soils are identified on the premises. During replanting planning, factors like terrain, drainage, and road systems are carefully considered. The estate follows best practices outlined in the Boustead Agricultural Manual to ensure industry standards are met.	☒ 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 were used in planning the replanting activities. The estate considered terrain, drainage, and road systems to ensure proper planning. They followed guidelines from the Boustead Agricultural Manual, which outlines best practices for planting oil palm, helping to support successful replanting.	☒ 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.		Furthermore, this is not applicable, as no peat soils are present in the three estates visited	☐ 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 the three estates visited,	☐ 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 the three estates visited,	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.3 (C)	Subsidence of peat is monitored, documented and minimised.		This requirement is not applicable, as no peat soils are present in the three estates visited,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.7.4 (C)	A documented water and ground cover management programme is in place.		This requirement is not applicable, as no peat soils are present in the three estates visited,	☐ 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		This requirement is not applicable, as no peat soils are present in the three estates visited,	☐ Conform

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

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

	guidance.			
Criterion 7.8: Practices maintain the quality and availability of surface and groundwater.				
7.8.1 (C)	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		The CU has a water management plan, updated in January 2025, to protect natural water sources and ensure water quality. Key actions include rainwater harvesting, monitoring for pipeline leaks, and creating buffer zones around rivers and water bodies. All water used comes from government suppliers like Syarikat Air Terengganu and Perbadanan Air Pahang. Based on consultations with local communities and site visits, the CU does not restrict access to clean water or cause pollution affecting community water sources. The mill regularly monitors river water quality upstream and downstream every quarter.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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).		At Sg. Jernih Estate, buffer zones along Sungai Temiang and Sungai Air Jernih are maintained according to best management practices and regulations. Signage and palm markings are in place to prevent chemical spraying in these areas. During a site visit, improvement was noted at *Tabung Tentera Terengganu Estate*, where buffer zone Block 03H is now clearly marked and no spraying is allowed.	☒ 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.		Mill effluent is treated using biological ponds and been reported in quarterly basis to Department of Environmental (DOE).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.8.4	Mill water use per tonne of FFB is monitored and recorded.		Mill water usage are being monitored and reported Monthly Progress Report.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.9: **Efficiency of fossil fuel use and the use of renewal energy is optimized.**				
7.9.1	A plan for improving efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and reported.		The company has a plan to use fossil fuels efficiently and increase the use of renewable energy. Energy consumption from both renewable and non-renewable sources is recorded and monitored. This data is used to track progress and improve energy use in the future. There is no genset operator applied at all operating unit. Mostly electricity supplied at operating unit via Tenaga National Berhad (TNB) except for Sg Jernih POM and Sg Jernih estate via mill turbine boiler. Sg. Jernih CU, showed evident that they are compiling the data by monthly basis and document it for further action to improve on their efficiency of using the renewable and non-renewable energy.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 7.10: Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions				
7.10.1 (C)	GHG emissions are identified and assessed for the unit of certification. Plans to reduce or minimise them are implemented, monitored through the Palm GHG calculator and publicly reported.		The CU utilized the RSPO Palm GHG version 4.0 Calculator to measure greenhouse gas emissions. The verified input data and resulting report were submitted to RSPO on 18/07/2025. Please refer to Appendix 2.0 for the detailed GHG 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).		The auditor checked online maps and visited the estates. It was confirmed that no new planting or land development took place at Sg Jernih CU. Therefore, the RSPO GHG Assessment for New Development was not needed.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.10.3 (C)	Other significant pollutants are identified and plans to reduce or minimize them implemented and monitored.		An assessment of all polluting activities has been conducted and monitored. This included the gaseous emissions, particulate / soot emissions and effluent. The CU has continued to maintain its environmental aspects/impacts register associated with their activities. Environmental aspect and impact (EAI) records which covers estates and mill activities / operation. 'Pollution Identification Environmental Improvement Action Plan' is used to identify the waste products and sources of pollution, was in place and is reviewed accordingly. Verified site visit at mill found perimeter drain newly constructed and hence	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			previous NCR effectively closed.	☐ 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 Sg. Jernih CU	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.11.2	The unit of certification establishes fire prevention and control measures for the areas directly managed by the unit of certification.		Sungai Jernih CU had maintained Emergency response plan include to react during fire accident.	☒ 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.		During the site visit it was confirmed all the relevant stakeholders were engaging by CU during stakeholder meeting 08/05/2025 with attended by nearby villagers and plantation.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

PROCEDURAL NOTE for 7.12 The 2018 RSPO P&C include new requirements to ensure the effective contribution of RSPO to halting deforestation. This will be achieved by incorporating the High Carbon Stock Approach (HCSA) Toolkit in the revised standard. The RSPO ToC also commits RSPO to balancing sustainable livelihoods and poverty reduction with the need to conserve, protect and enhance ecosystems. High Forest Cover Countries (HFCCs) urgently require economic opportunities that enable communities to choose their own development path, while providing socio-economic benefits and safeguards. Adapted procedures will be developed to support the sustainable development of palm oil by indigenous peoples and local communities with legal or customary rights. These will apply in specific HFCCs, and within those, in High Forest Cover Landscapes (HFCLs). The development of these procedures will be guided by a No Deforestation Joint Steering Group (NDJSG) of RSPO and HCSA members. In HFCCs, RSPO will work through national and local participatory processes with governments, communities and other stakeholders to develop these procedures. A timeframe for these activities is stipulated in the Terms of Reference for the NDJSG and publicly available. **Criteria 7.12:** Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.				
7.12.1 (C)	Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCVs or HCS forests. A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document.		Auditors has verified through checking through www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to all estates. Based on the audit findings, it was confirmed that no land clearing since 2005	☒ 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		A High Conservation Value (HCV) assessment of Sg Jernih Business Unit was done by Wild Asia in 2010. The study covered all HCV areas within and near the estates. Two potential HCV areas were identified in Sg Jernih CU: Bukit Ibam Forest Reserve and Bukit Musoh Forest, including the Southeast Pahang Peat Swamp in Sg Jernih and Bebar Estates. No HCV was identified in *Tabung Tentera Terengganu Estate*, but it has a forested state land area that used to	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	clearing after 15 November 2018, the current HCV assessment of those plantations remains valid.		be a mining site. The total HCV area across the CU is about 51.82 hectares.	☐ Not Applicable (justification required)
7.12.2 b)	Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the HCSA Toolkit and the HCV-HCSA Assessment Manual. This will include stakeholder consultation and take into account wider landscape-level considerations.		Auditors have verified through checking through www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to all estates. Based on the audit findings, it was confirmed that no land clearing occurred at Sg. Jernih CU since Nov 2005.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.12.3 (C)	In High Forest Cover Landscapes (HFCLs) within HFCCs, a specific procedure will apply for legacy cases and development by indigenous peoples and local communities with legal or customary rights, taking into consideration regional and national multi-stakeholder processes. Until this procedure is developed and endorsed, 7.12.2 applies. PROCEDURAL NOTE for 7.12.3: There should be demonstrable benefits to the local community; clear recognition of legal and customary lands based on participatory land use planning; development should be proportional to the needs of the local community; with a balance between conservation and development. This procedure will also		The company has procedures in place to identify legal, customary, and user rights over land, as well as a fair compensation process. These procedures ensure that local communities benefit, their land rights are clearly recognized through participatory planning, and development matches community needs while balancing conservation. The procedures also cover planting on previous or abandoned agricultural lands, following all relevant principles like Free, Prior and Informed Consent (FPIC) and High Conservation Value (HCV) protection.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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).		A Rapid High Conservation Value (HCV) Assessment for Sg Jernih Business Unit, conducted by Wild Asia in August 2010, identified important HCV landscapes and biodiversity across the three estates (Sg Jernih, Bebar, and *Tabung Tentera Terengganu Estate*). The assessment recognized the cultural and economic significance of surrounding forests to local communities, highlighting their use for food, medicine, and heritage. The consultant recommended several management actions, including recording hunting incidents, monitoring waterway health and quality, and documenting riparian zone restoration efforts. All estates have implemented these recommendations through updated HCV and biodiversity management plans developed in consultation with relevant stakeholders, including Jabatan PERHILITAN. However, during the latest audit, discrepancies were found between the HCV areas recorded in the original assessment, estate maps, and actual protected land on the ground. The total HCV area registered under RSPO is 51.82 hectares across the estates, but the estate's records and maps did not match this figure. This issue resulted in a Major Non-Conformance Report (NCR) being raised for corrective action.	☐ Conform ☒ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.12.5	Where rights of local communities have been identified in HCV areas, HCS forest after 15 November 2018, peatland and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their		There are no local communities living near Sg Jernih CU, with the closest settlements—including Orang Asli villages—located more than 5 kilometers from the CU boundaries. Therefore, community-related indicators are not applicable to this CU. The forested area within the *Tabung Tentera Terengganu Estate* has been officially set aside by the Terengganu Land Department and is	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	involvement in the maintenance and management of these conservation areas.		not included within the CU's land titles. Consultations and records with the Land Department and PERHILITAN confirmed this designation.	☐ 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.		A comprehensive training programme for 2025 is in place across all estates, focusing on High Conservation Value (HCV) awareness. HCV training sessions were conducted for workers, mandore, and estate security on various dates in *Tabung Tentera Terengganu Estate*, Sg. Jernih POM, Bebar Estate, and Sg. Jernih Estate. In addition, regular awareness activities such as morning briefings are held by estate management for all relevant workers, including sprayers, manurers, harvesters, and maintenance staff. The company has established disciplinary policies—'Polisi Aktiviti Pemburuan Hidupan Liar' and 'Prosedur Pemburuan Hidupan Liar'—to address any illegal activities related to hunting, capturing, or harming wildlife, in compliance with company rules and national law. It is also recommended that POM workers residing on estate premises receive training on awareness of rare, threatened, and endangered species (RTE).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.12.7	The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan.		Sg Jernih CU actively discourages illegal hunting and collecting activities. Signage prohibiting hunting is prominently displayed at riparian zones and estate borders. Estates employ guards to patrol and prevent illegal activities, including controlling elephant intrusions. Monitoring of illegal hunting is systematically recorded in the 'Hunting Incident Record' and HCV monitoring logs for 2025, with recent entries from Tabung Tentera Terengganu, Bebar, and Sg Jernih Estates. Outcomes from these monitoring efforts are integrated into HCV management plans, developed in consultation with relevant stakeholders, including Jabatan PERHILITAN and local	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			communities. Stakeholder meetings held in 2025 across the estates facilitated feedback incorporation into respective HCV and Biodiversity Management Plans. Key actions include RTE training and awareness, ongoing wildlife monitoring, and inspections related to hunting activities. The audit concluded that the HCV management plans at Bebar and Sg Jernih Estates were effectively updated based on monitoring results, leading to the closure of the previous Minor NCR (MZK 01 2024).	
7.12.8 (C)	Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018, the Remediation and Compensation Procedure (RaCP) applies.		Auditors have verified through checking with www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to all estates that no land clearing at Sg. Jernih CU had occurred since Nov 2005.	☒ 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	Shown good commitment and cooperation during the audit.
2	All documentation are retrieve in timely manner
3	Sample interviewers with employees and workers are well aware on the RSPO implementation

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	-	-	-	**-**
Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.	-	-	-	**-**
Principle 3: Optimise productivity, efficiency, positive impacts and resilience *(Includes IP and/or MB Module)*	-	2	-	**2**
Principle 4: Respect Community and Human Rights and Deliver Benefits	-	-	-	**-**
Principle 5: Support Smallholder Inclusion	-	-	-	**-**
Principle 6: Respect Workers Rights and Conditions	-	-	-	**-**
Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment	1	-	-	**1**
Certification Systems Document	-	-	-	**-**
Total	**1**	**2**		**3**

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	18-07-2025
Nonconformity Issued To *(when more than one site/member)*: -	
Deadline:	☐ 3 months from date of closing meeting ☒12 months from date of closing meeting
Mode of Nonconformity Closure	☒ Onsite ☐ Off-site
Standard Reference	RSPO P&C MYNI
Nonconformity Statement: The mechanism to ensure consistent implementation of the "Peraturan Umum Kompleks Perumahan Pekerja" was found to be ineffective.	
Evidence: ***Sg. Jernih Estate*** Based on interviews with workers, it was identified that an illegal sundry shop was operating within the estate. The shop conducts business primarily through an order and delivery system and allows purchases on credit, indicating ongoing and continuous operations. During a site inspection of the alleged illegal shop, no retail items or stock were observed at the premises. However, an interview with the family of the shop owner confirmed that they operate a sundry business through an order-and-delivery system, with payment accepted on a credit basis. An interview with the legally registered sundry shop owner within the estate revealed concerns over the illegal shop's impact on their income. The legal operator stated that some workers failed to settle their debts at the legal shop and instead took advantage of the illegal shop's credit system. The operation of the illegal sundry shop is against of the "Peraturan Umum Kompleks Perumahan Pekerja," which clearly states that retail business activities within the workers' housing area are not permitted without valid legal registration or completion of a proper tender and due diligence process in accordance with sundry shop requirements.	
Root Cause Analysis	Workers are exploited the illegal shop credit system to obtain loans beyond the limit permitted by registered sundry shop. Weak monitoring and enforcement of housing rules allowed the illegal shop to operate without detection.
Correction(s)	The management has issued an official letter to stop the illegal shop operations immediately. Workers were reminded of estate regulations and

	informed that only legally registered shop are permitted.
Corrective Action Implemented *(including any evidence submitted)*	Strict enforcement of “Peraturan Umum Kompleks Perumahan Pekerja” through regular inspections and monitoring to prevent recurrence.
Date of Response	15/8/2025
Audit Team Conclusion *(including any evidence reviewed)*	To be verify in next audit.
Status of Nonconformity	☐ Closed ☒ Open
Date of Closure:	NA

Add tables as necessary

Indicator Number	3.7.2
Nonconformity Number	DA 02 2025
Nonconformity Category	☐ Major Nonconformity ☒ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	18-07-2025
Nonconformity Issued To *(when more than one site/member)*:	
Deadline:	☐ 3 months from date of closing meeting ☒12 months from date of closing meeting
Mode of Nonconformity Closure	☒ Onsite ☐ Off-site
Standard Reference	RSPO P&C MYNI
Nonconformity Statement: The records of training were not effectively maintained, where appropriate on an individual basis.	
Evidence: ***Sg. Jenih POM***	

The nominated person for the Certified Environmental Professional in the Treatment of Palm Oil Mill Effluent (CePPOME) has not yet obtained the required competency which he has yet to submit the FTR application to become the competency.	
Root Cause Analysis	The FTR is still in progress and was currently pending at chapter 3
Correction(s)	The FTR will be submitted before the end of 2025
Corrective Action Implemented *(including any evidence submitted)*	The FTR writing was continued and in progress which to include current desludging and new dumping pond project which still on going.
Date of Response	15/8/2025
Audit Team Conclusion *(including any evidence reviewed)*	To be verify in next audit.
Status of Nonconformity	☐ Closed ☒ Open
Date of Closure:	NA

Indicator Number	7.12.4
Nonconformity Number	MRS 01 2025
Nonconformity Category	☒ Major Nonconformity ☐ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	18-07-2025
Nonconformity Issued To *(when more than one site/member)*: Sg Jernih Estate, Bebar Estate and LTT 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
Nonconformity Statement: There was a discrepancy found between the HCV area stated in the initial HCV assessment report, HCV demarcated in the estate map, area statement and actual protected HCV area on the ground.	
Evidence: The HCV report titled "A Rapid High Conservation Value Assessment of Sg Jernih Business Unit (Peninsular Malaysia) Identification of High Conservation Values" for the whole Sg. Jernih BU was conducted by Wild Asia (Malaysia) dated 4 August 2010. The study covered all the High Conservation Value (HCV) within and adjacent to the Sg Jernih BU. Verified that the HCV area registered under RSPO certification is 39.90 ha for Sg. Jernih Estate, 3.90 ha for Bebar Estate and 8.0 ha for *Tabung Tentera Terengganu Estate*, hence, resulted in overall amount as 51.82 ha for Sg Jernih BU. However, based on the area statement, and map estate provided by the estate didn't tally with the total HCV area registered under the RSPO scheme.	
Root Cause Analysis	The initial HCV assessment lacked clear hectarage and estate specific details causing confusion at estate and HQ level. This led to the incorrect assumption of HCV areas at Sg Jernih Estate and Bebar Estate and the discrepancy was only rectified in 2025 after drone survey confirmed 44.30 ha of HCV at *Tabung Tentera Terengganu Estate*.
Correction(s)	Update the HCV records, estate maps and area statement to reflect correct and verified HCV area of 44.30 Ha at *Tabung Tentera Terengganu Estate.*
Corrective Action Implemented *(including any evidence submitted)*	Define clearly in the procuring process that future HCV assessment must include the hectarage of HCV areas. Request HCV assessor to conduct training for estate and HQ on interpreting HCV reports to avoid recurrence. Require GIS/Drone verification for all new HCV assessment before finalization of reports and maps.
Date of Response	5-10-2025
Audit Team Conclusion *(including any evidence reviewed)*	Communication between GIS department and Sustainability dated 17/7/2025 finalizing HCV areas evidence. Final Maps dated 16/7/2025 verified total HCV areas are 44.3 Ha

Status of Nonconformity	☒ Closed ☐ Open
Date of Closure:	16-10-2025

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

Indicator Number	
Opportunity for Improvement Number	
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
2.2.2	ISMA 01 2024	Finding: Inadequate detailing of wages entitlements and calculation of wages in employment contract and pay slips of contractors' workers. Objective evidence: *Bebar Estate* Pay slips (June 2024) for Worker (Muhamaad Sobri bin Sudin) of Contractor (Distinction One Sdn. Bhd.) showed salary amount calculation based on productivity (MT) X RM/ton was presented but details of payment calculation of wages for public holidays, sick leaves and annual leaves were not provided in the Pay slip.	Correction: The contractor shall provide detailing calculations of the Public Holiday, Sick Leave, and Annual Leave as JTK's and legal requirement in their worker's pay slip and sign by the workers upon agreed and understand the entitlement and submit copy to the estate on monthly basis. Corrective action: 1. Conduct a consultation with the contractor and their workers on legal requirement content and submit specified workers' pay slip calculation on the Public Holiday, Sick Leave, and Annual Leave. 2. The estate to develop a check and balance checklist to monitor the contractor's workers' pay slip.	Root cause accepted. The auditor has reviewed the attached evidence, which includes the following: **Consultations with Contractor** Minutes from a meeting with the contractor, Distinction One Sdn. Bhd., and their workers, dated 15/08/2024, detailing the implementation of human rights practices concerning payslips, pay, and working conditions in alignment with the Employment Act 1955. **Contractor Monitoring Checklist** A comprehensive checklist has been developed to ensure contractors accurately reflect all required details. This includes monitoring of actual production, remuneration calculations, and key entitlements such as annual leave, sick leave, public holidays, overtime rates, daily	**Closed**

				working hours, and productivity thresholds for allowance entitlement. **Revised Pay Slips (Distinction One Sdn. Bhd.)** Updated pay slips for June, July, and August 2024 have been provided by Distinction One Sdn. Bhd. These revisions now include actual monthly production and corresponding remuneration calculations based on piece or production rates, as well as detailed records of public holidays, sick leave, and annual leave entitlements for contractor workers. It was concluded that the measures implemented as outlined above were effective in addressing the findings.	
3.6.2	RMN 01 2024	Finding: Effectiveness of the H&S plan did not fully been monitored. Objective evidence: During site visit at operating units sighted that: *Bebar Estate* 1.No tire pressure guideline been available at workshop tire pumping area	Correction: Bebar Estate – Install temporary tire pressure guideline near tire inflation activities area at the workshop. Order a proper tire pressure guideline signage and immediately install the guideline at the workshop once obtaining it from the supplier.	The root cause has been accepted. The auditor has reviewed the attached evidence, which includes the following corrective measures: 1. **Tire Pressure Guideline Signage** A signboard displaying tire pressure guidelines has been installed in the workshop's tire pumping area to promote	**Status: Closed**

		Sungai Jernih Estate 1.No safety signages (High Noise) been displayed at estate tractor during site visit at Block 10G.	Sungai Jernih Estate – Attaching the safety signage (High Noise) to the sampled tractor and all other tractors. Corrective action: Bebar Estate – The estate to request a new qualified person (staff) under the estate budget FY2025. Sungai Jernih Estate – Appoint a person in-charge to monitor the implementation of NRA recommendations. Establish a monitoring schedule to ensure timely implementation of the NRA recommendations.	compliance with safe tire inflation practices. 2. **High Noise Safety Signage** High-noise area signage has been prominently displayed on an estate tractor, as documented in the attached photograph. 3. **Appointment Letter for Implementation Oversight** A formal appointment letter designates a responsible person to monitor the implementation of NRA recommendations across all estates. 4. **Hearing Conservation Training** Hearing conservation training, conducted by VMO Dr. Kamal on 14/08/2024 at Sg. Jernih Estate, provided workers with essential knowledge on the risks of noise exposure and proper use of hearing protection equipment. This training is part of a broader safety initiative to reduce occupational health risks and reinforce the importance of protective measures in high-noise environments. Based on the evidence provided, it was concluded that the measures implemented, as outlined above, effectively addressed the findings, demonstrating a commitment to	

				enhancing workplace safety and compliance.	
6.7.3	RMN 02 2024	Finding: Workers did not use PPE while doing tasks. Objective evidence: ▪ Site visit at Bebar Estate Block 11B, while doing interview found that 2 harvesters were informed that both not using safety helmet due to uncomfortable conditions. (hot weather) ▪ Site visit at Sungai Jernih Estate Block 10G, while doing interview found that harvester informed, he is not using safety helmet due to uncomfortable conditions. (hot weather) ▪ Site visit at Sungai Jernih Estate Block 10G, driver Badang and driver tractor are not using ear plug.	Correction: Bebar Estate – Special safety and awareness training conducted on 21/08/2024 on PPE compliance and continue training as per program. Sungai Jernih Estate – Conduct safety awareness training to the workers by emphasizing the danger during working. Corrective action: Bebar Estate – Continuous training for compliance with PPE and to tighten supervision of workers and their compliance to the wearing of PPE during operation. Sungai Jernih Estate – Conduct frequent supervision to ensure all workers are using PPE accordingly.	The root cause has been accepted. The auditor has reviewed the attached evidence, which includes the following corrective measure: 1. **Safety Awareness Training for Harvesters and Machinery Operators** Safety awareness training sessions were conducted by the Assistant Manager on 21/08/2024 at Bebar Estate and on 20/08/2024 at Sg. Jernih Estate. These sessions provided harvesters and machinery operators with critical knowledge on the proper use of Personal Protective Equipment (PPE) and reinforced safe practices for handling equipment. This initiative aims to reduce workplace incidents by increasing awareness and compliance with safety protocols among workers operating in high-risk roles. Training materials, including photos of the sessions, training documents, and the attendance list, have been reviewed and verified.	**Status: Closed**

				Based on the evidence provided, it was concluded that the measure implemented, as outlined above, effectively addressed the findings, demonstrating a commitment to enhancing workplace safety and regulatory compliance.	
7.10.3	RMN 03 2024	Finding: Pollution prevention plan not adequately implemented and monitored. Objective evidence: Site visit at POM sludge pit drains found traces of overflow of sludge beyond the mill fencing.	Correction: Construct bund that is high enough to prevent overflow from the sludge pit drains during heavy rain. Corrective action: Improve drainage capacity by upgrading or enlarging the drain.	The root cause has been accepted. The auditor has reviewed the attached evidence, which includes the following corrective measure: 1. **New Design of Sludge Pit Drainage System at Palm Oil Mill (POM)** A photograph of the newly designed sludge pit drainage system at the POM has been provided. The updated design incorporates features to prevent overflow during heavy rain, thereby reducing the risk of environmental contamination and enhancing operational safety. Based on the evidence provided, it was concluded that the measure implemented, as outlined above, effectively addressed the findings, demonstrating a commitment to improving environmental protection, workplace safety, and regulatory compliance	**Status: Closed**

7.12.7	MZK 01 2024	Finding: Outcomes of HCV monitoring at Bebar Estate and Sungai Jernih Estate are not fed back into the management plan. Objective evidence: it was found that the HCV management plan at Bebar Estate and Sungai Jernih Estate is not developed based on outcomes of HCV Monitoring.	The root cause: Bebar Estate – Inadequate of qualified and competent person in the estate to ensure the current practices meet the requirement. Sungai Jernih Estate – The person in charge lacks awareness of the HCV management plan requirements as per the RSPO standard. Correction: Revise the current HCV Management Plan by including HCV's monitoring report outcome. Next, share the management plan with PERHILITAN for their feedback/comment and endorsement. Corrective action: Bebar Estate – The estate requests a new qualified person (staff) under the estate budget FY2025 to monitor and update any latest requirement and regulation. Sungai Jernih Estate – Conduct training on HCV management plan requirements as per the RSPO standard to the person in charge and evaluate his/her understanding on the training provided.	It was concluded that the HCV management plan at Bebar Estate and Sungai Jernih Estate was developed and updated from the outcomes of HCV monitoring. Therefore, previous Minor NCR MZK 01 2024 during Surveillance 3 audit was satisfactorily closed.	Closed

Indicator No	Opportunity for Improvement Number	Opportunity for Improvement Statement:	Verification / Follow-up actions:
-NOT APPLICABLE-			

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:

10.1 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

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
1	Employees / Workers Organizations (local / foreign / Orang Asli workers / male & female)	*14-18/7/2025*	Site interviewed	*No issue*	*NA*
2	Worker representative	*14-18/7/2025*	Site interviewed	*No issue*	*NA*
3	Gender committee representative	*14-18/7/2025*	Site interviewed	*No issue*	*NA*
4	Villagers / Local communities (including women representatives, displaced communities)	*14-18/7/2025*	Site interviewed	*No issue*	*NA*
5	Suppliers	*14-18/7/2025*	Site interviewed	*No issue*	*NA*

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

Total Workers in the Unit of Certification			**676**	
Sampled Worker Consulted/ Interviewed in This Audit			**40**	
No	**Type of Workers Consulted/ Interviewed**	**Interview Method**	**Feedback/Comments/Issue Raised/ Received from Workers**	**CB's Responses**
1	Oil Palm Harvesters	Site interviews	No issues	NA
2	General workers	Site interviews	No issues	NA
3	Piece rated workers	Site interviews	No issues	NA
4	Mill Operator	Site interviews	No issues	NA
5	Processing (POM)	Site interviews	No issues	NA
6	Clerk	Site interviews	No issues	NA
7	Wireman	Site interviews	No issues	NA

10.4 Consultation with Previous Land User - NA

Total Identified Previous Land User in the Unit of Certification				
Sampled Previous Land User in This Audit				
Name of Previous Land User	**Contact Details (address/telephone/email)**	**Total Area (Ha)**	**Date of Consultation**	**Result of Discussion with Previous Land User**
Add rows as necessary			DD Mmm YYYY	

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
Boustead Rimba Nilai Sdn Bhd – Sungai Jernih Business Unit	Malaysia	Sungai Jernih Palm Oil Mill	N/a	Certified	No record	2011	N/a
		Sungai Jernih Estate	2,695.7000	Certified	No record	2011	N/a
		Bebar Estate	2,340.6000	Certified	No record	2011	N/a
		Tabung Tentera Terengganu Estate	1,810.7000	Certified	No record	2011	N/a
Boustead Gradient Sdn Bhd – Boustead Nak Business Unit	Malaysia	Nak Palm Oil Mill	N/a	Certified	No record	2016	N/a
		Nak Estate	1,386.1000	Certified	No record	2016	N/a
		Sutera Estate	2,200.7000	Certified	No record	2016	N/a
		Resort Estate	1,135.1000	Certified	No record	2016	N/a
Boustead Estates Agency Sdn Bhd – Trong Business Unit	Malaysia	Trong Palm Oil Mill	N/a	Certified	No record	2017	N/a
		Taiping Rubber Plantations (TRP) Estate	1,382.8000	Certified	No record	2017	N/a
		Malaya Estate	906.2000	Certified	No record	2017	N/a
		Bukit Mertajam Estate	3,044.9000	Certified	No record	2017	N/a
		Stothard Estate	983.1000	Certified	No record	2017	N/a

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
		Kuala Muda Estate	1,519.5000	Certified	No record	2017	N/a
		Batu Pekaka Estate	968.7000	Certified	No record	2017	N/a
Boustead Emastulin Sdn Bhd – Segaria Business Unit	Malaysia	Segaria Palm Oil Mill	N/a	Certified	No record	2018	N/a
		Segaria	4,746.2000	Certified	No record	2018	N/a
Boustead Plantations Berhad – Telok Sengat Business Unit	Malaysia	Telok Sengat Palm Oil Mill	N/a	Certified	No record	2019	N/a
		Telok Sengat Estate	3,680.0000	Certified	No record	2019	N/a
		Chamek Estate	816.9000	Certified	No record	2019	N/a
		Kulai Young Estate	670.5000	Certified	No record	2019	N/a
Boustead Plantations Berhad – Segamaha Business Unit	Malaysia	Segamaha Palm Oil Mill	N/a	Certified	No record	2019	N/a
		Sungai Segamaha Estate	3,244.5000	Certified	No record	2019	N/a
		Bukit Segamaha Estate	2,415.5000	Certified	No record	2019	N/a
		G&G Estate	2,409.8000	Certified	No record	2019	N/a
		Tabung Tentera Sabah Estate	2,023.0000	Certified	No record	2019	N/a
Boustead Plantations Berhad – Lepan Kabu Estate	Malaysia	Lepan Kabu Estate	2,015.4000	Certified	2024	2024	N/a

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
Boustead Plantations Berhad – Eldred Bekoh Certification Unit	Malaysia	Eldred Estate	1,827.3000	Certified	2024	2024	N/a
		Bekoh Estate	1,226.1000	Certified	2024	2024	N/a
Rimba Nilai Business Unit	Malaysia	Rimba Nilai Palm Oil Mill	N/a	Not Certified	2026		N/a
		Sungai Sungai 1 Estate	1,973.1000	Not Certified	2026		N/a
		Sungai Sungai 2 Estate	2,342.3000	Not Certified	2026		N/a
		Sungai Sungai 3 Estate	1,755.6000	Not Certified	2026		N/a
		Lembah Paitan Estate	1,373.7000	Not Certified	2026		N/a
		Kawananan Estate	2,585.1000	Not Certified	2026		N/a
Tawai Business Unit	Malaysia	Boustead Tawai Palm Oil Mill	N/a	Not Certified	2026		N/a
		Boustead Tawai 1 Estate	1,792.4000	Not Certified	2026		N/a
		Boustead Tawai 2 Estate	3,232.7000	Not Certified	2026		N/a
		Boustead Pertama Estate	2,703.9000	Not Certified	2026		N/a
		Boustead Sapa Payau Estate	1,240.2000	Not Certified	2026		N/a

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
		Boustead Ruku Ruku Estate	3,196.2000	Not Certified	2026		N/a
		Boustead Lokan Estate	2,565.1000	Not Certified	2026		N/a
		Boustead Lokan Baru Estate	1,873.9000	Not Certified	2026		N/a
Kanowit Tinjar Business Unit	Malaysia	Boustead Pelita Kanowit Oil Mill	N/a	Not Certified	2026		N/a
		Jih Estate	2,936.4000	Not Certified	2026		N/a
		Bawan Estate	1,794.4000	Not Certified	2026		N/a
		Pedai Estate	3,421.6000	Not Certified	2026		N/a
		Mapai Estate	2,467.1000	Not Certified	2026		N/a
		Kelimut Estate	3,444.5000	Not Certified	2026		N/a
		Loagan Bunut Palm Oil Mill	N/a	Not Certified	2026		N/a
		Loagan Bunut Estate	12,522.1200	Not Certified	2026		N/a

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?	31 July 2024
Does the time bound plan contain a current list of all estates and mills?	Yes, Boustead Plantations TBP has included all its operating units in Malaysia. Refer to the Time Bound Plan table.
Does the time bound plan include the certification of all estates and mills within five years after obtaining RSPO membership?	Yes, all estates and mills, except those listed below or mentioned in the TBP, are certified under RSPO as of the latest TBP dated 31 July 2024.

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?	There are no new acquisitions.
If there are any deviations from these maximum periods, did the Unit of Certification request approval from the RSPO Secretariat?	No, still maintain the TBP target for those not certified estates (Rimba Nilai, Tawai and Kanowit Tinjar Business Unit) in year 2026.
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.*	As the latest TBP on 31 July 2024, all units will be certified in 2026. For those not certified estates (Rimba Nilai, Tawai and Kanowit Tinjar Business Unit) will be targeted in year 2026. Boustead Plantations has submitted the latest TBP.
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).	As of the latest TBP dated 31 July 2024, all estates and mills, except those listed below or mentioned in the TBP, are certified under RSPO. Still maintain the TBP target for those not certified estates (Rimba Nilai, Tawai and Kanowit Tinjar Business Unit) in year 2026.

Are there any isolated lapses in the implementation of a time bound plan? If YES, a minor non-compliance shall be raised.	No, still maintain in achieving the target.
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 fundamental failure. Follow and maintain in achieving the target.

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*	Based on the time-bound plan dated 31 July 2024, there was no 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.
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.*	Based on the time-bound plan dated 31 July 2024, there was no land conflict reported/ identified within any Uncertified Management Unit belonging to the Boustead Plantations.
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?	Based on the internal audit report dated 14-19/4/2025, there were no labour dispute for all uncertified units.

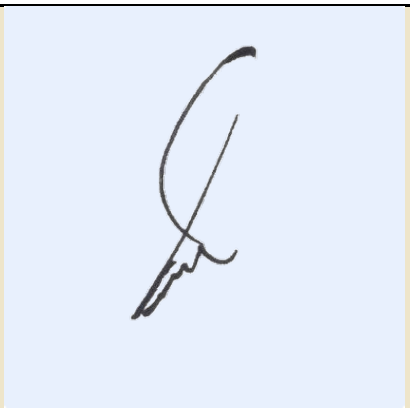
Note: In case of an issue related to labour dispute identified by the CB, details of the status/ progress to resolve such matter shall be clearly explained.	
Is there any legal non-compliance reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, has it been 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.*	Boustead Plantations maintains corporate governance to monitor and address any legal non-compliances. Through the published Vendor Code of Business Conduct and BPB Sustainability Policy., the company is committed to delivery their business complying to the laws and regulations of the country.
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.*	Yes. The Sustainability Department has conducted internal audits of the uncertified units and updated the compliance status of uncertified management unit. The last internal audit was conducted on 14-19/4/2025. There is no replacement of primary forest or HCV Area and no new planting after 1/1/2010. The Sustainability Department has concluded in the uncertified unit compliance report that there is no land disputes and legal compliance is monitored during the internal audit as the positive assurance.

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?	Yes, the CB conducted targeted stakeholder consultations, including engagement with relevant NGOs, to assess compliance with the requirements for 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)*	Yes, the CB conducted a desktop study on the Un-Certified Management Unit to identify potential risks of non-compliance. Thus far, no risks have been identified.
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)?	There is no potential non-compliance with the requirements.

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	
Position	DEPUTY HEAD REGION - PENINSULAR	
Date	30th OCT 2025	 Signature

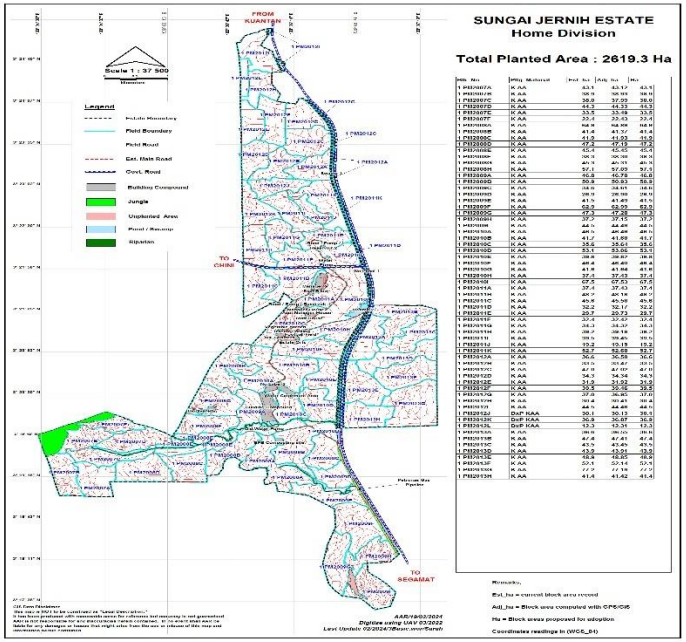
Signing by the Audit Team Leader		
I, the undersigned, being the Audit Team Leader, confirm that this report accurately reflects the findings and proceedings of the closing meeting. Furthermore, I affirm that the summary of the findings presented in this report is a true and accurate representation of the actual findings of the Audit Team.		
Acknowledged by:		 Signature
Name	Rohazimi Bin Mat Nawi	
Position	Audit Team Leader	
Date	20/10/2025	

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	24/10/2025	

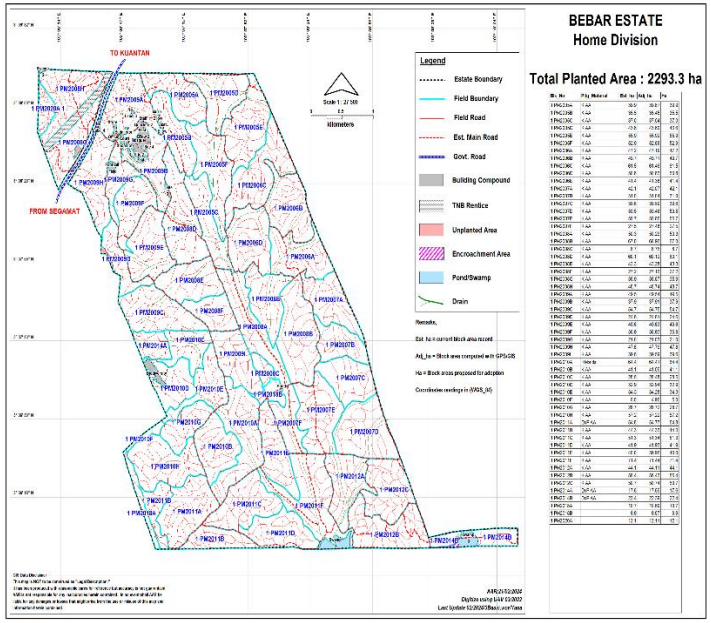
Appendix 1: Location Map Unit of Certification and Supply bases

Maps of Sg. Jernih CU

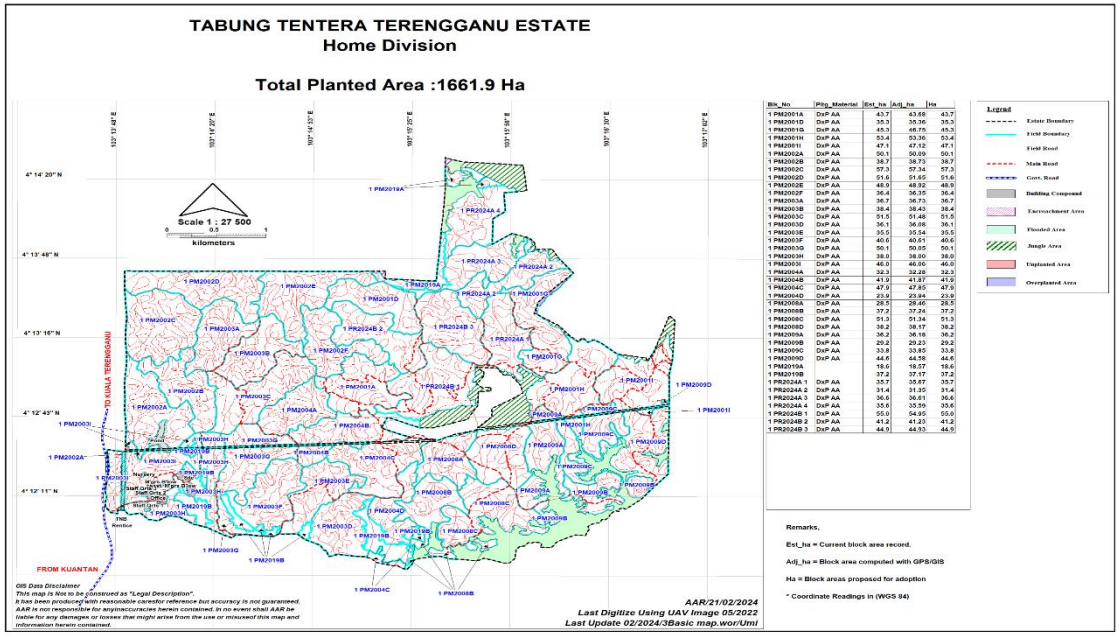
Sg. Jernih Estate & Sg. Jernih POM



Bebar Estate



Tabung Tentera Terengganu Estate



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

Assessment Type	Date of Audit	Changes
Annual Surveillance Audit 3	5-9/8/2024	Changes in planted hectares at Bebar Estate are due to a resurvey and updated GPS hectarage conducted by the Drone Unit and Applied Agricultural Resources Sdn. Bhd. in December 2022.
Annual Surveillance Audit 4	14-18/7/2025	Changes of HCV areas after resurvey by the organization. This has been highlighted as Major NCR MRS 01.

Appendix 3: Greenhouse Gas (GHG) Reporting Summary

The GHG emissions produced by the Unit of Certification (POM and its supply bases) in the period of 01-2024 until 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 2024 for POM and supply base are as following:

1. **Summary of Emissions**

Description	**tCO_2eq/t product**
CPO	1.27
PK	1.27
PKO	-
PKE	-

Extraction	**%**
OER	22.22%
KER	3.56%

2. Summary of Plantation/Field Emissions and Sink

Land Use	Ha
OP Planted Area	8645.10
OP Planted on Peat	-
Conservation (Forested)	-
Conservation (Non-Forested)	44.30
Total	**8689.40**

Production	t/year
FFB Processed	119422.88
CPO Produced	26534

	Own Crop		Group		3rd Party		Total
	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	
Land Conversion	63609.44	9.68	18871.27	9.71	1278.04	9.79	83758.75
CO_2 Emission from Fertilizer	6346.97	0.97	0	0	0	0	6346.97
N_2O Emission	5239.40	0.80	0	0	0	0	5239.40
Fuel Consumption	558.49	0.08	10.79	0.01	1.25	0.01	570.52
Peat Oxidation	0	0	0	0	0	0	0
Crop Sequestration	-58928.37	-8.97	-17887.50	-9.21	-1211.41	-9.28	-78027.29
Sequestration in Conservation Area	0	0	0	0	0	0	0
Total	**16825.93**	**2.56**	**994.56**	**0.51**	**67.87**	**0.52**	**17888.37**

**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	21011.64	0.18
Fuel Consumption	302.20	0.00
Grid Electricity Utilization	0.00	0.00
Credit		
Export of Excess Electricity to Housing & Grid	0.00	0.00
Sales of PKS	0.00	0.00
Sales of EFB	0.00	0.00
Total	**21313.84**	**0.18**

4. Palm Oil Mill Effluent (POME) Treatment

Description	%
Divert to compost	0
Divert to anaerobic digestion	100

5. POME Diverted to Anaerobic Digestion

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