RSPO P&C CERTIFICATION AUDIT REPORT

(TELOK SENGAT BUSINESS UNIT – TELOK SENGAT PALM OIL MILL)

Audit Application Number:	PC25-002843
Assessment Type:	Recertification
Date of Audit:	26 May 2025 - 30 May 2025
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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, 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 27 September 2024 (accredited since 2014)
Phone Number (Accredited Office)	(03) 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 SCCS
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 PLANTATIONS BERHAD - TELOK SENGAT BUSINESS UNIT
Address of the Management Unit/s	Telok Sengat Palm Oil Mill Telok Sengat, 81900 Kota Tinggi, Johor.
Country	Malaysia
Websites	https://bousteadplantations.com.my/
Description of the Management Unit	The Telok Sengat Business Unit - Telok Sengat Palm Oil Mill which is one of the subsidiaries of Boustead Plantations Berhad. Telok Sengat BU comprises of 1 palm oil mill and 3 oil palm plantations (Telok Sengat Estate, Chamek Estate and Kulai Young Estate) located in the Southern region of Malaysia. Telok Sengat Palm Oil Mill (POM) was commissioned in September 1985 under the name Heah Joo Seang Rubber Estates Sdn. Bhd., and the name was changed to Boustead Telok Sengat Sdn. Bhd. on 04/01/2010. The mill's initial processing capacity was 30 metric tons of fresh fruit bunches (FFB) per hour. In January 2015, this capacity was upgraded to 40 metric tons of FFB per hour to accommodate increased production demands and improve operational efficiency. Additionally, a biogas system was commissioned in December 2015, reflecting a commitment to sustainable practices by reducing greenhouse gas emissions and converting waste into renewable energy. Telok Sengat Estate is located on relatively flat land in Kota Tinggi District, Johor. It is divided into Main Division and Guntong/Nanyo Division. The neighboring Felda Plantations are Felda Ayer Tawar 5 Estate, Felda Ayer Tawar 1 Estate and Felda Ayer Tawar 2 Estate. Tai Tak Plantation, a private estate, is also located nearby. Kulai Young Estate is situated in Kulai District, Johor. Kulai Young Estate was previously under the management of Selangor Coconut Berhad and was subsequently handed over to Boustead Sungai Manar. From April 2011 to July 2016, Kulai Young Estate combined with Boustead Telok Sengat Estate. In February 2022, the estate was separated from Telok Sengat Estate and began operations under Boustead Plantations Berhad as the appointed managing agent. The estate is surrounded by two SD Guthrie Berhad plantations i.e. Seri Pulai Estate and Kulai Estate and five quarries. Chamek Estate is situated in Kluang District, Johor. It was initially a rubber estate and currently planted with all oil palm plantations. There are 2 villages bordering Chamek Estate namely Kampung Chamek and Kampung GSA (Group Settlement Area). The

	population of Malays, Chinese and Indians is almost equal in two villagers. The CU was certified to RSPO P&C MYNI 2014 since 11/09/2020 by another Certification Body. The certification was transferred to SIRIM on 16/04/2024. The Palm Oil Mill (POM) is certified under the ISO 9001:2015 Quality Management System, and Chamek Estate has the Anti-Bribery Management System (ABMS) under ISO 37001:2016 and MS ISO 37001:2016 standards. These certifications were awarded by SIRIM QAS International Sdn. Bhd.
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 October 2004

2.3.Certificate Information

Certificate Information	
Certificate No.	RSPO-PC 00138
prisma Document Reference Number	*(N/A until June 2025)*
RSPO PalmTrace ID No.	RSPO_PO1000003738
prisma Trading Account ID	TA25-016979
Scope of Certification	Production of Sustainable Crude Palm Oil and Palm Kernel Using Mass Balance (MB) Supply Chain Model.
Supply Chain Model	☐ Identity Preserved (IP) ☒ Mass Balance (MB)
Applicable Standards / Normative Reference	☒ 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:	11 September 2020 (Date of first RSPO certification)
Effective Date of Certificate:	11 September 2025
Expiry Date of Certificate:	10 September 2030
Name of Peer Reviewer	Harso Yuli Antena

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**
Telok Sengat Palm Oil Mill	ML25-001282	Telok Sengat, 81900 Kota Tinggi, Johor.	40 MT/hr	1° 34' 6.684" N	104° 2' 37.434" E
Remarks: To include additional information wherever applicable					

Information of Supply Bases					
Name of Supply Bases	**prisma Supply Base ID**	**Address of Supply Bases**	**Type of Supply Bases**	**GPS Coordinates**	
				Latitude	**Longitude**
Telok Sengat Estate	SB25-006011	Telok Sengat, 81900 Kota Tinggi, Johor.	Own/Managed Estate	1° 34' 5.111" N	104° 2' 13.215" E
Chamek Estate	SB25-003927	Jalan Paloh, 86009 Kluang, Johor.	Own/Managed Estate	2° 8' 59.556" N	103° 15' 0.251" E

Kulai Young Estate	SB25-004781	Jalan Sedenak, 81000 Kulai, Johor.	Own/Managed Estate	1° 37' 32.235" N	103° 31' 48.684" E

3.1. Area Statement of the Management Unit

Area Statement of Supply Bases									
Name of the 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**
Telok Sengat Estate	*3,678.10	3,513.40	0.00	0.00	33.24	0.00	0.00	0.00	**131.60**
Chamek Estate	816.90	790.90	0.00	0.00	3.96	0.00	0.00	0.00	**22.10**
Kulai Young Estate	664.00	416.50	0.00	0.00	11.09	0.00	0.00	0.00	**236.41**
TOTAL	**5,159.00**	**4,720.80**	0.00	0.00	48.29	0.00	0.00	0.00	**390.11**

Remarks:

*Audit was conducted in the middle of June 2024, the actual period covered during this reporting period was June 2023 to May 2024.
*The forecasted Fresh Fruit Bunches (FFB) certified processed for the upcoming reporting period are expected to decrease significantly due to ongoing replanting activities and the presence of immature areas at both Telok Sengat Estate and Chamek Estate. Additionally, Kulai Young Estate has been sold to SIPP Power Sdn. Bhd. for the establishment of a data centre. As a result of this transaction, the planted hectares will gradually diminish each year until 2026, aligning with the planned development timeline for the data centre.

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

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

**Chamek Estate (reduced to 4.79 ha)*

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

**Kulai Young Estate (reduced to 116.30 ha)*

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

*All estates underwent a realignment of their High Conservation Value (HCV) areas by the Malaysian Environmental Consultant (MEC). At Telok Sengat Estate in September 2023, 33.24 hectares were identified as HCV. At Chamek Estate in April 2024, 3.96 hectares were identified, and at Kulai Young Estate in October 2023, 11.09 hectares were identified.

*During Recertification Audit 2025, Telok Sengat Estate area was revised from 3669.79 ha to 3,678.10 ha (additional of 8.31 ha) due to revision on Lot 1357 as stated in the land title as Hak Laluan Talian Elektrik is not considered as *pengambilan tanah*. Thus, the area is still under management of the Telok Sengat Estate.

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		
Telok Sengat Estate	669.20	524.10	1333.90	986.20	2,844.20	**3,513.40**
Chamek Estate	236.1	100.8	140.5	281.0	554.8	**790.9**
Kulai Young Estate	0.00	0.00	306.3	110.1	416.4	**416.50**
TOTAL (ha)	**905.3**	**624.9**	**1780.7**	**1377.3**	**3815.4**	**4720.8**
Remarks: To include additional information wherever applicable						

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

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

Name of the Supply Base	Land area (ha) by year					Total Area (Ha)
	2025 (current year)	2026 (current year+ 1)	2027 (current year+ 2)	2028 (current year+ 3)	2029 (current year+ 4)	
Telok Sengat Estate	99.20	143.20	164.30	266.60	157.80	3513.40
Chamek Estate	32.60	76.50	56.30	83.00	54.30	302.70
Kulai Young Estate	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL (ha)	131.80	219.70	220.60	349.60	212.10	3816.10

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

3.4. Name of other FFB Supplier Supplying FFB to the Mill

Name of other FFB Suppliers	Type of FFB Suppliers	Certified Status	GPS Coordinates		FFB received by the mil (MT)
			Latitude	Longitude	
Eldred Estate	Own supply bases	RSPO Certified	2° 16' 40.80" N	103° 06' 54.70" E	25,016.75
Bekoh Estate	Own supply bases	RSPO Certified	2° 21' 27.40" N	102° 32' 17.20" E	19,439.66
Jaya Sewajar	Independent Smallholder (ISH)	RSPO Certified	3° 09' 33.6" N	101° 39' 08.0" E	714.10
UM Plantation	Independent Smallholder (ISH)	Non RSPO Certified	2° 01' 51.25" N	103° 51’ 57.05” E	566.13

Rudijaya	Independent Smallholder (ISH)	Non RSPO Certified	1° 31' 36.0012" N	104° 2' 9.9996" E	4,238.61
Angtong Estates	Independent Smallholder (ISH)	Non RSPO Certified	1° 39' 37.62"N	103° 58' 6.888" E	1,787.92
				TOTAL	**51,763.17**

3.5. Projected Certified Volume for Next License

Information of New License		
Next License Period	Start Date	11 September 2025
	End Date	10 September 2026
Projected Certified FFB Volume (MT)	76,400	
Average Production Yield (MT/ Ha)	15.98	
Projected CSPO Certified Volume (MT)	Identity Preserved	NOT APPLICABLE
	Mass Balance	16,273
Projected CSPK Certified Volume (MT)	Identity Preserved	NOT APPLICABLE
	Mass Balance	3,056
Oil Extraction Rate (OER) (%)	21.30	
Kernel Extraction Rate (KER) (%)	4.00	

**Data above are following figure of FFB Forecast 2025 budget due to estate still not yet available FFB forecast for 2026 budget.

3.6. Information of Previous & Current License (Identity Preserved)

Name of Palm Oil Mill				
Information of License	**Previous Year License**		**Current Year License**	
License Period	Start Date	DD MM YY	Start Date	DD MM YY
	End Date	DD MM YY	End Date	DD MM YY
Actual Production Period Reported	From	DD MM YY	From	DD MM YY
	To	DD MM YY	To	DD MM YY
Projected FFB Certified Volume (MT)	NOT APPLICABLE		NOT APPLICABLE	
Actual production of FFB (MT)	NOT APPLICABLE		NOT APPLICABLE	
Projected CSPO Certified Volume (MT)	NOT APPLICABLE		NOT APPLICABLE	
Actual CSPO Production Volume (MT)	NOT APPLICABLE		NOT APPLICABLE	
Actual CSPO Volume Sold as RSPO Certified (MT)	NOT APPLICABLE		NOT APPLICABLE	
Actual CSPO Volume Sold as Conventional (MT)	NOT APPLICABLE		NOT APPLICABLE	
Actual CSPO Volume Sold under Other Scheme (MT)	NOT APPLICABLE		NOT APPLICABLE	
Total Actual CSPO Volume Sold (MT)	NOT APPLICABLE		NOT APPLICABLE	
Actual CSPO credits sold (where applicable)	NOT APPLICABLE		NOT APPLICABLE	

Projected CSPK Certified Volume (MT)	NOT APPLICABLE	NOT APPLICABLE
Actual CSPK Production Volume (MT)	NOT APPLICABLE	NOT APPLICABLE
Actual CSPK Volume Sold as RSPO Certified (MT)	NOT APPLICABLE	NOT APPLICABLE
Actual CSPK Volume Sold as Conventional (MT)	NOT APPLICABLE	NOT APPLICABLE
Actual CSPK Volume Sold under Other Scheme (MT)	NOT APPLICABLE	NOT APPLICABLE

3.7. Information of Previous & Current License (Mass Balance)

Name of Palm Oil Mill	**Telok Sengat**			
Information of License	**Previous Year License**		**Current Year License**	
License Period	Start Date	11 Nov 2023	Start Date	11 Nov 2024
	End Date	10 Nov 2024	End Date	10 September 2025
Actual Production Period Reported	From	1 May 2023	From	1 May 2024
	To	30 Apr 2024	To	30 Apr 2025
Projected FFB Certified Volume (MT)	90,400		103,020.00	
Actual production of FFB (MT)	85,239.35		108,620.92	
Projected CSPO Certified Volume (MT)	28,742.50		21,124.10	
Actual CSPO Production Volume (MT)	28,742.50		26,279.20	
Actual CSPO Volume Sold as RSPO Certified (MT)	18,004.59		18,527.30	
Actual CSPO Volume Sold as Conventional (MT)	11,948.49		7,751.90	
Actual CSPO Volume Sold under Other Scheme (MT)	NOT APPLICABLE		NOT APPLICABLE	
Total Actual CSPO Volume Sold (MT)	29,953.08		26,279.20	
Actual CSPO credits sold (where applicable) (MT)	NOT APPLICABLE		NOT APPLICABLE	

Projected CSPK Certified Volume (MT)	4,777.64	3,880.80
Actual CSPK Production (MT)	4,777.64	4,209.88
Actual CSPK Volume Sold as RSPO Certified (MT)	2,855.06	2,885.58
Actual CSPK Volume Sold as Conventional (MT)	1,829.57	1,324.30
Actual CSPK Volume Sold under Other Scheme (MT)	4,684.63	0.00

Add tables as necessary

4. Audit Programme

4.1. Audit Methodology

Free text area for the CB to describe the audit methodology, location of the auditor (onsite/ remote), audit objective. If remote, please provide justification, audit conducted as per Contingency RSPO Remote Audit Procedure, audit activity, interview session, audit process, identified risk, etc. related to the audit conducted on the unit of certification.

4.2. Audit Team Member

Name	Role	CAB Auditor Number
Mohd Razman Salim	Lead Auditor	ASI14A6KY7 (MRS)
Rozaimee Ab Rahman	Auditor	ASI1AU6HF7 (RAR)
Dzulfiqar Azmi	Auditor	ASI1GIVNPH (DA)

4.3. Audit Plan

Date	Time	CAB Auditor Number	Location	Activity
26 May 2025	8.00 am -5.00 pm	Audit team Leader: ASI14A6KY7 (MRS)	Chamek Estate	**Opening Meeting for Telok Sengat Business Unit – Telok Sengat Palm Oil Mill.** **Coverage of assessment: P1 – P7** **(Social External, HCV, Metric Template, Time Bound Plan)** ▪ Interview with external stakeholders i.e. contractors, local communities, government agencies, NGO, smallholders, etc. ▪ Site visit at HCV area, Estate Boundary, adjacent and neighboring land use – PR2025A ▪ 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 – Kg. Melayu Chamek & FFB Transporter (Distinctive One Sdn Bhd) ▪ HCV/RTE and action plan – Kuil Hindu Other areas identified during the assessment.
		Audit Team Member 1: ASI1AU6HF7 (RAR)	Chamek Estate	**Opening Meeting for Telok Sengat Business Unit – Telok Sengat Palm Oil Mill.** **Coverage of assessment: P1 - P7** **(Environment, Safety)** ▪ Facilities at workplace inspection (water treatment plant, diesel genset, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area – harvesting operation, manuring operation. – PR2017A

				▪ Waste management including disposal site. ▪ Aspects/impacts of estate management ▪ Pollution mitigating plans ▪ River system and Effluent Treatment/Discharge ▪ Controlled/open burning. ▪ Chemical management ▪ Buffer/Riparian Zones – PR2017A ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management Other areas identified during the assessment.
		Audit Team Member 2: ASI1GIVNPH (DA)	Chamek Estate	**Opening Meeting for Telok Sengat Business Unit – Telok Sengat Palm Oil Mill.** **Coverage of assessment: P1 – P7** **(Social Internal, GAP)** ▪ Facilities provided at housing inspection, mosque/surau, community center, School/CLC, Humana/Crèche, provision shop & etc. ▪ Site inspection/interview at production area – harvesting operation, spraying operation, manuring, OP nursery, replanting area – PR2023A & PR2025A. ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment, and management plans. ▪ Interview with Union/workers representatives. ▪ Interview with gender committee, worker representative, contractors' workers, supplier, etc. ▪ Workers Issues & welfare ▪ Good agriculture practices implementation ▪ Business plan & replanting program

				Other areas identified during the assessment.
27 May 2025	8.00 am -5.00 pm	Audit team Leader: ASI14A6KY7 (MRS)	Kulai Young Estate	**Coverage of assessment: P1 – P7** **(Social External, HCV, Metric Template, Time Bound Plan)** ▪ Interview with external stakeholders i.e. contractors, local communities, government agencies, NGO, smallholders, etc. ▪ Site visit at HCV area, 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 – FFB Transporter (Distinctive One Sdn Bhd) ▪ HCV/RTE and action plan – Cemetery Other areas identified during the assessment.
		Audit Team Member 1: ASI1AU6HF7 (RAR)	Kulai Young Estate	**Coverage of assessment: P1 - P7** **(Environment, Safety)** ▪ Facilities at workplace inspection (water treatment plant, diesel genset, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area – harvesting operation, manuring operation. – PM2010A ▪ Waste management including disposal site. ▪ Aspects/impacts of estate management ▪ Pollution mitigating plans ▪ River system and Effluent Treatment/Discharge ▪ Controlled/open burning.

				▪ Chemical management ▪ Buffer/Riparian Zones ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management Other areas identified during the assessment.
		Audit Team Member 2: ASI1GIVNPH (DA)	Kulai Young Estate	**Coverage of assessment: P1 – P7** **(Social Internal, GAP)** ▪ Facilities provided at housing inspection, mosque/surau, community center, School/CLC, Humana/Crèche, provision shop & etc. ▪ Site inspection/interview at production area – harvesting operation, spraying operation, manuring, OP nursery, replanting area. – PM2010A ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment, and management plans. ▪ Interview with Union/workers representatives. ▪ Interview with gender committee, worker representative, contractors' workers, supplier, etc. ▪ Workers Issues & welfare ▪ Good agriculture practices implementation ▪ Business plan & replanting program Other areas identified during the assessment.
28 May 2025	8.00 am -5.00 pm	Audit team Leader: ASI14A6KY7 (MRS)	Telok Sengat Estate	**Coverage of assessment: P1 – P7** **(Social External, HCV, Metric Template, Time Bound Plan)** ▪ Interview with external stakeholders i.e. contractors, local communities, government agencies, NGO, smallholders, etc – Kg. Johor Lama.

				▪ Site visit at HCV area, Estate Boundary, adjacent and neighboring land use - PR2024B & PR2020B. ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment, and management plans. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances ▪ External stakeholders' issues & welfare ▪ HCV/RTE and action plan Other areas identified during the assessment.
		Audit Team Member 1: ASI1AU6HF7 (RAR)	Telok Sengat Estate	**Coverage of assessment: P1 - P7** **(Environment, Safety)** ▪ Facilities at workplace inspection (water treatment plant, diesel genset, clinic, stores, workshop, landfill area & etc. ▪ Site inspection/interview at production area – harvesting operation, manuring operation – PR2024B & PR2020B. ▪ Waste management including disposal site. ▪ Aspects/impacts of estate management ▪ Pollution mitigating plans ▪ River system and Effluent Treatment/Discharge ▪ Controlled/open burning. ▪ Chemical management ▪ Buffer/Riparian Zones ▪ Safety & Health practice – witness activities at site ▪ Hazard identification and Risk Management Other areas identified during the assessment.

		Audit Team Member 2: ASI1GIVNPH (DA)	Telok Sengat Estate	**Coverage of assessment: P1 – P7** **(Social Internal, GAP)** ▪ Facilities provided at housing inspection, mosque/surau, community center, School/CLC, Humana/Crèche, provision shop & etc. ▪ Site inspection/interview at production area – harvesting operation, spraying operation, manuring, OP nursery, replanting area - PR2024B & PR2020B. ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment, and management plans. ▪ Interview with Union/workers representatives. ▪ Interview with gender committee, worker representative, contractors' workers, supplier, etc. ▪ Workers Issues & welfare ▪ Good agriculture practices implementation ▪ Business plan & replanting program Other areas identified during the assessment.
29 May 2025	8.00 am -5.00 pm	Audit team Leader: ASI14A6KY7 (MRS)	Telok Sengat POM	**Coverage of assessment: P1 – P7** **(Social External, Metric Template, Time Bound Plan)** ▪ Interview with external stakeholders i.e. local communities, government agencies, NGO, smallholders, etc – Sing Rubber (CPO Transporter), Jaya Sewajar (RSPO certified Ind. Smallholder), & Rudijaya (FFB Supplier). ▪ Site visit at Mill Boundary, adjacent and neighbouring land use. ▪ Local sustainable development ▪ Support smallholder inclusion ▪ Complaints and grievances ▪ External stakeholders' issues & welfare ▪ Training and skill development programs

				▪ Continuous improvement Other areas identified during the assessment.
		Audit Team Member 1: ASI1AU6HF7 (RAR)	Telok Sengat POM	**Coverage of assessment: P1 - P7** **(Environment, Safety)** ▪ Facilities at workplace inspection (worker quarters, water treatment plant, laboratory, clinic, stores, workshop, landfill area & etc. – Safety & Health practice ▪ Site inspection/interview at production area – FFB loading ramp, boiler, sterilizer, biogas, laboratory, & etc. ▪ Mill Best Practice implementation ▪ Waste management including disposal site ▪ Aspects/impacts of mill management ▪ Pollution mitigating plans ▪ River system and Effluent Treatment/Discharge ▪ Controlled/open burning ▪ Hazard identification and Risk Management ▪ Chemical management Other areas identified during the assessment.
		Audit Team Member 2: ASI1GIVNPH (DA)	Telok Sengat POM	**Coverage of assessment: P1 - P7** **(Social Internal)** ▪ Facilities provided at line site inspection (i.e. workers/staff housing, mosque/surau, community center, School/CLC, Humana/Crèche, provision shop & etc. ▪ Interview with mill workers – female, male, various nationality, various job scope, contractor workers, check roll workers. ▪ Discussion with relevant management (CSR, community affairs) and view documentation such as SIA, assessment and management plans.

				▪ Interview with Union/workers representatives. ▪ Interview with gender committee, worker representative, contractors, supplier, etc ▪ Workers Issues & welfare Other areas identified during the assessment.
30 May 2025	8.00 am -5.00 pm	Audit team Leader: ASI14A6KY7 (MRS)	Telok Sengat POM / Telok Sengat Estate	**Coverage of assessment: P1 – P7** **(Social External, HCV, Metric Template, Time Bound Plan)** Continued assessment at the operating unit will be notified during the Day-4 audit. Verification of outstanding issues and notification to the auditee regarding the required documents and records will be conducted by the auditor. **Closing meeting at the CU / End of audit**
		Audit Team Member 1: ASI1AU6HF7 (RAR)	Telok Sengat POM	**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. Verification of outstanding issues and notification to the auditee regarding the required documents and records will be conducted by the auditor. **Closing meeting at the CU / End of audit**

		Audit Team Member 2: ASI1GIVNPH (DA)	Telok Sengat POM / Telok Sengat Estate	**Supply Chain Implementation and Coverage of assessment: P1 – P7 (Social Internal, Safety, GAP)** Continued assessment at the operating unit will be notified during the Day-4 audit. Verification of outstanding issues and notification to the auditee regarding the required documents and records will be conducted by the auditor. **Closing meeting at the CU / End of audit**

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

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

Free text area for the CB to describe if any changes on initial audit plan e.g. change of lead auditor, change of location

4.5. Sampling Details

Description of Management Unit	Number of Estate/Members/Mills	Risk Factor	Result x = (√y) x (z)	Total Sampled
Mill	1	N/A	N/A	All mills shall be audited. (1 mill)
Own/Managed Estates	3	Low Risk	3	3 estates
Scheme Smallholder	Not applicable	Choose an item		
Scheme Outgrower	Not applicable	Choose an item		
Independent Outgrower	Not applicable	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
	2024	2025	20xx	20xx	20xx
Telok Sengat Estate	☒	☒	☐	☐	☐
Chamek Estate	☒	☒	☐	☐	☐
Kulai Young Estate	☒	☒	☐	☐	☐

4.7. Audit Team Leader and Audit Team Information

Audit Team Leader: Mohd Razman Salim	
Requirements	**Description**
At least five (5) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing, or involvement in human rights activities;	Holds a B.Sc. in Forestry from Universiti Putra Malaysia with working experience in Forest Management, forest inventories, forest harvesting, and research and development. He had auditing experience in the oil palm operation including auditing in forestry, HCV and social issues since 2013. He is a qualified Lead Auditor for RSPO P&C, MSPO, PEFC (FMC), and ISO45001:2018.
A supervised (by a qualified lead auditor) period of training in practical audits against the RSPO P&C and/or RSPO ISH standard, with a minimum of 15 days audit experience in at least three (3) audits;	Had attended training RSPO P&C standard and completed evaluation and qualified as lead auditor RSPO since 2013.
Successfully completed a refresher course for RSPO endorsed P&C lead auditor course every three (3) years after the initial qualification as lead auditor	Successfully completed a refresher course for RSPO endorsed P&C lead auditor course in 2023
Audit Team Members: Mohd Razman Salim (MRS), Rozaimee Ab Rahman (RAR) and Dzulfiqar Azmi (DA)	

Requirements	CAB Auditor Number	Description
Possess a bachelor's degree or tertiary education in related disciplines, such as agriculture, environmental science or social sciences, etc;	Audit team Leader: ASI14A6KY7 (MRS)	Holds a B.Sc. in Forestry (Forest Management) from Universiti Putra Malaysia (UPM)
	Audit Team Member 1: ASI1AU6HF7 (RAR)	Holds a B. Sc. in Agriculture from University Teknologi Malaysia (UiTM)
	Audit Team Member 2: ASI1GIVNPH (DA)	Hold a B. Sc. in Agriculture from University Teknologi Mara (UiTM).
At least three (3) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing or involvement in human rights activities	Audit team Leader: ASI14A6KY7 (MRS)	Holds a B. Sc. of Forestry from UPM. He had auditing experience in the oil palm operation since 2013.
	Audit Team Member 1: ASI1AU6HF7 (RAR)	Holds a B. Sc. of Agriculture from UPM. He had 7 years of working experience in the oil palm operation and 9 years of auditing experience.
	Audit Team Member 2: ASI1GIVNPH (DA)	Holds a B. Sc. in Agriculture from University Teknologi Malaysia (UiTM). He had more than 5 years of working experience in the oil palm operation and 7 years of auditing experience.
Successfully completed an RSPO endorsed P&C lead auditor course	Audit team Leader: ASI14A6KY7 (MRS)	Completed RSPO endorsed P&C lead auditor course in 2020 by Checkmark Training. RSPO P&C LEAD AUDITOR REFRESHER COURSE in 2024.
	Audit Team Member 1: ASI1AU6HF7 (RAR)	Completed RSPO endorsed P&C lead auditor course in 2020 by Checkmark Training. RSPO P&C LEAD AUDITOR REFRESHER COURSE in 2024.
	Audit Team Member 2: ASI1GIVNPH (DA)	Completed RSPO endorsed P&C lead auditor course in 2020 by Checkmark Training. RSPO P&C LEAD AUDITOR REFRESHER COURSE in 2024.
Successfully completed the 5-day lead auditor course for ISO 9001 or ISO 14001 or ISO 45001.	Audit team Leader: ASI14A 6KY7 (MRS)	Successfully attended Lead Auditor Course for ISO 9001, ISO 14001 and OHSAS 18001 in 2013, and ISO 45001 in 2018.
	Audit Team Member 1: ASI1AU6HF7 (RAR)	Successfully attended Integrated Management System Lead Assessor Course in 2017 and ISO 45001 in 2018.
	Audit Team Member 2:	Successfully attended Integrated Management System Lead

	ASI1GIVNPH (DA)	Assessor Course in 2017 and ISO 45001 in 2018.
Demonstrable understanding of the latest version of RSPO Certification Systems	Audit team Leader: ASI14A 6KY7 (MRS)	Demonstrate of the latest version of RSPO Certification Systems
	Audit Team Member 1: ASI1AU6HF7 (RAR)	Demonstrate of the latest version of RSPO Certification Systems
	Audit Team Member 2: ASI1GIVNPH (DA)	Demonstrate of the latest version of RSPO Certification Systems
For auditors verifying compliance with NPP procedures, auditors shall additionally be trained in the assessment of compliance with FPIC, HCV and HCS requirements in the context of RSPO NPP procedure	Audit team Leader: ASI14A 6KY7 (MRS)	Not audited this.
	Audit Team Member 1: ASI1AU6HF7 (RAR)	Not audited this.
	Audit Team Member 2: ASI1GIVNPH (DA)	Not audited this.
A supervised (by a qualified auditor/lead auditor) period of training in practical audit against the RSPO P&C, with a minimum of 10 days of audit experience in at least two (2) audits.	Audit team Leader: ASI14A 6KY7 (MRS)	Had completed and pass evaluation of RSPO auditor since 2013.
	Audit Team Member 1: ASI1AU6HF7 (RAR)	Had completed and pass evaluation of RSPO auditor since 2017.
	Audit Team Member 2: ASI1GIVNPH (DA)	Had completed and pass evaluation of RSPO auditor since 2018.
Knowledgeable and experience of the local/regional laws	Audit team Leader: ASI14A 6KY7 (MRS)	Knowledgeable and experience of the local/regional laws
	Audit Team Member 1: ASI1AU6HF7 (RAR)	Knowledgeable and experience of the local/regional laws
	Audit Team Member 2: ASI1GIVNPH (DA)	Knowledgeable and experience of the local/regional laws
Knowledgeable in Best Agricultural Practices, and Integrated Pest Management, pesticide and fertiliser use;	Audit team Leader: ASI14A 6KY7 (MRS)	Not auditing.
	Audit Team Member 1: ASI1AU6HF7 (RAR)	Had more than 7 years of working experience in the oil palm operation
	Audit Team Member 2: ASI1GIVNPH (DA)	Had more than 5 years of working experience in the oil palm operation

Experience in health and safety auditing on the farm/plantation and in the palm oil mill, for example against the ISO 45001 Occupational Health and Safety Management standard;	Audit team Leader: ASI14A 6KY7 (MRS)	Had more than 13 years of audit experience in the oil palm operation and palm oil mill as RSPO auditor.
	Audit Team Member 1: ASI1AU6HF7 (RAR)	Had more than 7 years of working experience in the oil palm operation
	Audit Team Member 2: ASI1GIVNPH (DA)	Had more than 5 years of working experience in the oil palm operation
Experience in handling workers' welfare or social auditing experience, such as experience with the SA8000 or other international sustainability scheme that has the social auditing requirements. The auditor auditing the social requirements shall have successfully attended the internationally recognised social auditing standard training, such as the SA8000, Social Systems (SMETA) Auditor Training or social training recognised by RSPO;	Audit team Leader: ASI14A 6KY7 (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.
	Audit Team Member 1: ASI1AU6HF7 (RAR)	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 10 years of working and auditing experience in the oil palm operation and auditing social.
	Audit Team Member 2: ASI1GIVNPH (DA)	Attended SA 8000 training in 2018 and SMETA training in 2021 and more than 10 years of working and auditing experience in the oil palm operation and auditing social.
Experience in handling of land rights, gender and indigenous peoples' issues;	Audit team Leader: ASI14A 6KY7 (MRS)	Had more than 13 years of auditing experience in the oil palm operation.
	Audit Team Member 1: ASI1AU6HF7 (RAR)	Had more than 10 years of working and auditing experience in the oil palm operation.
	Audit Team Member 2: ASI1GIVNPH (DA)	Had more than 10 years of working and auditing experience in the oil palm operation.
Experience in environmental and ecological auditing or assessments, such as experience with High Conservation Value (HCV)/High Carbon Stock (HCS) assessments, organic agriculture or the ISO 14001 Environmental Management Systems standard;	Audit team Leader: ASI14A 6KY7 (MRS)	Possessed B. Sc. Forestry from Universiti Putra Malaysia and experienced auditing High Conservation Value (HCV)/High Carbon Stock (HCS) assessments.
	Audit Team Member 1: ASI1AU6HF7 (RAR)	Not auditing
	Audit Team Member 2: ASI1GIVNPH (DA)	Qualified as the auditor of ISO 14001 Environmental Management Systems standard;
Fluent in one of the main national languages	Audit team Leader: ASI14A 6KY7 (MRS)	Fluent in Bahasa Malaysia and English
	Audit Team Member 1: ASI1AU6HF7 (RAR)	Fluent in Bahasa Malaysia and English

	Audit Team Member 2: ASI1GIVNPH (DA)	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.	Audit team Leader: ASI14A 6KY7 (MRS)	Not audit
	Audit Team Member 1: ASI1AU6HF7 (RAR)	Had completed RSPO Supply Chain auditor training course in 2016 and experienced auditing supply chain since 2016.
	Audit Team Member 2: ASI1GIVNPH (DA)	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); • Public summary of certification		Telok Sengat BU continued to implement the procedure for responding to any communication as outlined in their Estates/Mill quality management system documents. The records of communication were identified and maintained in different files depending on the stakeholder. Adequate information covering environmental, social and legal issues which are relevant to RSPO Criteria and relevant to stakeholders is shared for effective participation and decision making. Information on environmental, social and legal issues relevant to RSPO Criteria was made available to relevant stakeholders for effective participation in decision making. Public documents available such as land title, OSH plan, HCV documents, negotiation procedure, complaint records, RSPO public summary reports and EIA. Management Plans & Continuous Improvement Plans and company policies are also available publicly. The CU continued to use the internet for disseminating public information. Information relating to land titles, safety and health plans, pollution prevention plans and the procedure for complaints and grievances are available through Boustead Plantations website at http://www.bousteadplantations.com.my/home.html. Figures of gender distribution within all workers categorised by management, administrative staff and workers (both permanent casual workers, piece rate workers) were made available at estate and mill office.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	assessment report; Human Rights Policy (Criterion 6.13).			
1.1.2	Information is provided in appropriate languages and made accessible to relevant stakeholders.		The BU continues to engage with stakeholders, including contractors, vendors/suppliers, government agencies, schools, local communities, independent smallholders, and others. It is noteworthy that Boustead Plantations Berhad has updated their website, https://bousteadplantations.com.my/, to include all management documents related to the unit's environmental, social, and legal issues. This demonstrates their commitment to complying with RSPO criteria. The information is provided in both English and Bahasa and is accessible to relevant stakeholders. Information requests and responses are managed based on the Communication Procedure for handling communication with both internal and external stakeholders. External Communication Forms and Communication Records are utilized to maintain records, including authority visit logs.	☒ 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.		Records of request for information and responses are maintained by Telok Sengat POM, Chamek Estate, Kulai Young Estate and Telok Sengat Estate managements. Review on the file sighted the feedback form is available to been verified. Boustead Telok Sengat Business Unit acquired all feedback form during internal meeting with workers and external stakeholder meeting to response accordingly on any feedback and request. *External Stakeholder Consultations:* The most recent external stakeholder consultations were conducted. These meetings involved key stakeholders, including state government authorities owned by YTL, other government authorities, school representatives, adjacent local communities, independent smallholders, out growers, suppliers, contractors, etc. During these	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			consultations, participants were thoroughly briefed on all the RSPO principles and criteria to ensure comprehensive understanding and adherence to sustainable practices. This inclusive approach ensures transparency, adopts collaboration, and aligns the interests of all parties involved in the estate operations.	
1.1.4 (C)	Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.		The Consultation and Communication Procedure is documented and available for both internal and external communications. For internal communication, it is presented in a flow-chart format known as External Communication Form (PKSJ-001) and Communication Record (PKSJ-002). These procedures are essential as they provide clear, structured methods for addressing and resolving complaints from internal and external stakeholders. By outlining specific steps and responsibilities, the procedures ensure that all grievances are handled efficiently, transparently, and fairly, thereby developing trust and cooperation between the company and its stakeholders. To ensure that all stakeholders understand and are aware of these mechanisms, comprehensive briefings were conducted during stakeholder meetings. These meetings were crucial in educating stakeholders about their rights and the processes available to them for lodging complaints and seeking redress. Each estate's nominated representatives delivered the briefings, ensuring that the information was communicated effectively and, in a Bahasa/English language, and format that stakeholders could easily understand. Additionally, the procedures and their importance were emphasized, demonstrating the company's commitment to addressing any issues or grievances promptly and appropriately. This proactive approach helps in maintaining transparency and accountability, which are key to upholding the standards required for RSPO certification and encouraging a positive relationship with all stakeholders.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

1.1.5	There is a current list of contact and details of stakeholders and their nominated representatives.		The stakeholder list for FY 2025 was established for both the mill and estates. This list includes a comprehensive range of external stakeholders such as local communities, adjacent smallholders in Chamek Estate, authorities, contractors, suppliers, FFB suppliers, and NGOs. Each stakeholder entry includes a nominated representative with their contact number and address. For internal stakeholders, the list encompasses key figures such as worker leaders, women leaders, religious heads, ethnic leaders, and others. This inclusive approach ensures that all relevant parties are identified and can be effectively communicated with regarding any issues or concerns.	☒ 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.		BPB has implemented its Code of Ethics & Conduct across all business operations and transactions, demonstrating its commitment to maintaining the highest standards of integrity and professionalism. This ensures that the company conducts business in a transparent, appropriate, and fair manner including recruitment and contracts. By adhering to these ethical guidelines, BPB aims to adopt trust and credibility with its stakeholders, including employees, customers, and partners. This commitment not only promotes a positive corporate image but also mitigates risks associated with unethical practices, thereby supporting sustainable business growth.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
1.2.2	A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.		The system to monitor compliance and the implementation of the policy and overall ethical business practice was executed via annual internal audit and contract agreement. All purchases are centralized at the Company's HQ in Kuala Lumpur, where quotation, order, and suppliers are determined. The Mill and Estates have no direct contact with suppliers and buyers. Tender awards to be decided by tender committee and refer to Tender Management Procedure dated 22/07/2019 under Compliance and Contract Management to	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			ensure independence and transparency; and vendor COBC developed to outline the standards of behavior required by BPB vendors which includes expectation to uphold human rights. The Vendor COBC applies to all its suppliers, consultants, agents, contractors /service providers who have direct dealings with the company. All vendors are required to declare their compliance through the Contract Agreement which includes a declaration to eradicate all forms of exploitation, including but not limited to modern day slavery and human trafficking.	☐ 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 evident that Telok Sengat BU continue to comply with most of the applicable laws and regulations with regards to: • POM MPOB License: • Weighbridge calibration • Enakmen Air (Johor) 1921 • Permit for diesel storage • Energy commission license • DOE license *Factory and Machinery Act 1967* i) *Person In Charge Regulation 1970* ii) *Steam Boiler and Unfired Pressure Vessel 1970* iii) *The Factories and Machinery (Notification, Certificate of Fitness and Inspection), Regulations, 1970, Regulation 10(2)* CF *iv)Occupational Safety & Health Act (Noise Exposure) 2019* *v)EQ (Prescribed Premise) Crude Palm Oil Regulations 1977* *vi)OSHA 1994, Use and Standards of Exposure of Chemicals Hazardous to Health Regulations 2000* *(vii) Regulation 27 (health surveillance programme)* *(viii)Scheduled Waste Regulations 2005*	☒ 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 BU has documented the Legal & Other Requirements Register (LORR), covering all necessary regulatory requirements, which was made available during the assessment. The BU actively tracks any changes to applicable laws by person responsible for monitoring legal updates and communicating these changes to all sites. Various sources are referred to for obtaining information about updates to legal requirements. These include consultations with industrial associations (e.g., MPOA, EMPA, SECA), attending seminars and conferences, purchasing law books, and regularly checking government agency websites. The latest review, conducted addressed significant updates related to control of smoking products for public health act 2024. This proactive approach ensures that the BU remains compliant with current legal standards, thereby encouraging a safe and legally compliant working environment.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
2.1.3	Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.		The estates have installed boundary markers as sighted during the visit at the estates. This confirmed that they have maintained boundary markers by installing the red/white pole and signage. There were also points whereby boundary stones are marked and identified.	☒ 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.		All operating units, Chamek Estate, Kulai Young Estate, Telok Sengat Estate and Telok Sengat POM had documented all contracted parties in the List of Stakeholders. Information stated in the list includes Name of Parties, Address and Contact no. The contractors listed were harvesting contractors, suppliers, transporters, replanting contractors, etc. The stakeholder list was updated for Kulai Young Estate, Chamek Estate, Telok Sengat Estate and Telok Sengat POM. In addition, all FFB suppliers are documented in the List of FFB suppliers for Telok Sengat 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 third party.		There is evidence that agreements with third parties contain clauses on meeting applicable requirements. Sampled during the audit were agreements with the contractors. Each contract has clauses related to compliance with the laws related to labour laws, child labour, anti-trafficking, smuggling of migrants and OSHA requirements. Based on interviews with sampled workers, field observations and documents reviewed (e.g. workers' passports, work permit, employment contract, pay slips), evidence was available that these can be demonstrated by third parties. The evidence of legal due diligence of all contracted third parties was satisfactorily demonstrated. In this Recertification Audit, however, review of the Employment contracts and Salary slips of the sampled Contractors employees, interview with the sampled workers listed below followed by on site visit to sundry shops in Telok Sengat BU found:	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			1. Minimum Wage Order 2024 requirement of RM1,700 was met 2. Mandatory requirements for EPF, socso and EIS payments were met and calculated correctly. 3. Visit to the Sundry Shop at Kulai Young Estate found Permit for storing and selling rice was obtained from KPDNHEP in accordance with 'Wholesaler and Retailer Licensing 1996, Paddy and Rice Control Regulations, Control of Paddy and Rice Act 1994 (Act 522).' Similarly, auditor's visit to sundry shop at Telok Sengat Estate found permits to store and sell controlled items also obtained.	
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.		Addressed in the agreement between the BU and contractors stated: "The FFB supplier strictly must ensure that all workers engage by him must possess the relevant legal documentation to work in the estate. children and young person shall not be employed or exploited. The minimum age shall comply with local, state and national legislation.	☒ 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/		TSPOM has evidence for the following directly source of FFB: a) Information on geo-location of FFB origins. b) Evidence of the ownership status or the right/claim to the land, or valid use of land by the grower/smallholder (MPOB License, MAP) The evidence of the document is available in 'OCP Suppliers'. At present the mill only possesses the valid MPOB licenses and OCP	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	smallholder ● Where applicable, valid planting/ operating/ trading license, or is part of a cooperative which allows the buying and selling of FFB		Land Title for all the directly source FFB as verified by the auditor. There is no issue regarding Land, License and the map clearly indicates the location of area for all FFB supplier.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
2.3.2	For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator 2.3.1. PROCEDURAL NOTE: For Implementation Procedure for 2.3.2 refer to Annex 4.		Currently in TSPOM there is no indirect source of FFB. All FFB are received direct from the suppliers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 3: Optimise productivity, efficiency, positive impacts and resilience				
Criterion 3.1: There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.				
3.1.1 (C)	A business or management plan (minimum three years) shall be documented and includes, where applicable, a jointly developed business case for Scheme Smallholders.		The BU has established and implemented its commitment towards long term sustainability and improvements through a “5 Years Planning Horizon”. The business plan shows the commitments of operating units towards better management of resources to increase productivity while reducing the cost of expenditure. The BU has a yearly budget prepared by the management and approved by top management that indicates the business plan on an annual basis.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			This annual budget specifies the details of the expenditure through better and more sustainable management.	☐ Not Applicable (justification required)
3.1.2	An annual replanting programme projected for a minimum of five years, is available.		The BU 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		The Management Review Meeting was held in combination with an operating unit for the entire Telok Sengat Business Unit and complexes chaired by the Head of Plantation Operations. Minutes of meeting were sighted and verified. No major issues were highlighted during the meeting. The internal audit was conducted annually before the external audit. The internal audit report was made available to the management for their review.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	management system Recommendations for improvement			
Criterion 3.2: The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.				
3.2.1 (C)	The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impacts and opportunities of the unit of certification. Action plans include continual improvement for the following: i. Optimising the yield of the supply base. ii. Reduction in use of pesticides (Criterion 7.2) iii. Environmental impacts (Criteria 3.4, 7.6 and 7.7) iv. Waste reduction (Criterion 7.3) v. Pollution and greenhouse gas (GHG) emissions (Criterion 7.10) vi. Impacts on communities, workers and smallholders (Principle 6) vii. Integrated management of HCV-HCS, peatland and other conservation areas (Criteria 7.7 and 7.12)		The action plan for continuous improvement was implemented, based on consideration of the main social impacts and opportunities of the unit of certification. Estates are currently focusing on housing repair and housing upgrade as per compliance with National Laws. This plan is to ensure the buildings can be kept in a good state and safe to be occupied and used from time to time.	☒ 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 monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template before the audit started. The auditor verified the data given, and match with their database system.	☒ Conform ☐ Major Nonconformity

	the RSPO metrics template.			☐ 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 BU has developed and documented several manuals for its use. Among them were: ▪ Standard Operating Procedure (SOP) that provide guidelines to staff members in respect of certain major aspects of Estate and Mill operations. ▪ Oil Palm Circulars (OPC) ▪ Safe Work Procedure ▪ OSHA Manual, Occupational Safety and Health Guidelines ▪ Procedure for training	☒ 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.		Operating units visited maintain all records of monitoring and available. Checklists were available and used by the estates for operations, health and safety monitoring, workers' welfare and environmental issues. Among the mechanisms to check consistent implementation of procedures include conducting of internal audits. The mechanism to check consistent implementation for health programmed was effectively implemented. No lapses were observed in the monitoring of audiometric tests and medical surveillance programs.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

3.3.3	Records of monitoring and any actions taken are maintained and available.		The implementation of SOP is monitored daily by the field staff and Assistant Managers with overall overview by the Managers. The monitoring is done via supervision and records maintenance. Activities carried out by contractors are being monitored via the following among others. a) evidence of competency for specialized work/job b) The estate supervisors and engineers will be onsite to monitor the work. c) The estates monitor to ensure that no contractors bring along their family members to work in the field. d) The estates ensure that the contractors are providing PPE, suitable working equipment and machinery.	☒ 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 was no new planting in the BU. Environmental Aspect and Impact Assessment (EAI) and Social Impact Assessment (SIA) was conducted internally considering activities associated to estate operations. Thus, this indicator is not applicable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

3.4.2	For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been developed with participation of affected stakeholders.		The Social Impact Assessment (SIA) Report, which pertains to Telok Sengat CU, was verified. The assessment for Telok Sengat POM, Telok Sengat Estate, Kulai Young Estate, Chamek Estate, Eldred Estate, and Bekoh Estate. Internal and external stakeholders were consulted on 21st and 22nd May 2018 during the assessment. The SIA was carried out in the palm oil mill and all five estates, involving internal stakeholders, local communities, indigenous people, government agencies, NGOs, and other relevant parties whose participation and contribution were vital to the assessment. The findings of the assessments, along with recommendations for social impact management and mitigation, are presented in this report. The SIA also includes the baseline socio-economic data of all estates, the social profile, as well as their stakeholders. The report also contains background information on the estates, labour policies, grievance procedures (internal and external), sexual harassment policies, facilities and amenities offered by the estates, and the social impact assessment procedures and results. Secondary data collection, including document review and file checking, was also conducted. The report includes both positive and negative impacts, such as access and use rights, economic livelihood and working conditions, subsistence activities, cultural and religious values, health and education facilities, and other community values, resulting from changes such as improved transport/communication or the arrival of a substantial migrant labour force, along with its recommendations. There are no new plantings or operations within Telok Sengat BU. There were plans and impact assessments relating to environmental impacts. The register covers all estates and mill activities/operation. There is no change of current practices required to mitigate negative effects based on identified impacts for both the mill and estates. The	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			mill and estates have conducted periodical review on the aspects and impacts identified and evaluated as registered. The mill and estates have continuously implemented its annual programs that were established as part of its individual Pollution Prevention Plan. Managers and assistant managers of mill and estates were identified as person-incharge of the programs which were established upon review of the aspect and impact register. It was observed that the reviewing and updating on the registers were made annually if there's no new activity within respective sites.	
3.4.3 (C)	The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.		The social management action plans are being reviewed and updated on an annual basis at the BU. This takes into account inputs from external stakeholder meetings, JCC meetings, NUPW meetings, OSH Committee meetings, as well as Gender Committee meetings. Among the social issues for management and monitoring were ILO indicator implementation, complaint channel, indigenous people issues, etc. The SIA review process had included stakeholders' consultation with regards to social issues. The reviews done had involved respective Managers, Assistants and Sustainability Team with external stakeholders. The mill and estates have continuously implemented its annual programs that were established as part of its individual Pollution Prevention Plan and Environmental Management Program. Managers and Assistant Managers of mill and estates implement and monitor the programs to review of the aspect and impact register. It was observed that the reviewing and updating on the registers were made annually if there's no new activity within respective sites. The environmental aspect and impact analysis (EIA) for all the mill/estate operations are documented and revised annually. The evidence of the stakeholder consultations has been thoroughly documented and verified. Stakeholder feedback, which is crucial for continuous improvement and adherence to sustainable practices,	☐ Conform ☒ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			has been systematically recorded in the Social Impact Assessment (SIA) and Environmental Impact Assessment (EIA) action plans. These records ensure transparency and accountability, and they guide us in addressing concerns and enhancing operations to meet both regulatory requirements and community expectations. However, auditor has found non-compliance against Indicator 3.4.3 during the audit. The evidence as below: 1.At Telok Sengat POM, the stakeholder meeting was conducted on 19/5/2025 with supplier, CPO transporter, and outsider FFB supplier. However, the mill was not invited other identified stakeholders for the stakeholder meeting such as own estate, CPO buyer, palm kernel buyer, government agencies, affected/nearby local community, and NGO. 2.The 'Social Management & Mitigation Plan' of Telok Sengat POM was updated on 17/5/2025. No input (suggestion/comment/issue) from the stakeholder meeting with supplier, CPO transporter, and outsider FFB supplier in the action plan. And, the relevant stakeholders (own estate, CPO buyer, palm kernel buyer, government agencies, affected/nearby local community, and NGO) were not invited for stakeholder meeting in year 2025, thus, there was also no input from these stakeholders in the management plan. 3.At Telok Sengat Estate, it was found that there was no assessment prior to replanting activities with the workers (harvesting, de-creeping), and external smallholders for replanting activities at Field PR2024B (neighbouring with Ladang Air Tawar 1). The available SIA report (June 2018) did not address on the effect of replanting operation to the internal and external stakeholders. The management plan titled 'Social Management & Mitigation Plan' revision date 27/05/2025 also yet to identify the impact of replanting activities to the internal and external stakeholders (positive and negative impacts). 4.At Chamek Estate, it was found that there was no assessment prior to replanting activities with the workers (harvesting, de-creeping), and external smallholders for replanting activities at Field PR2023A and PR2025A (neighbouring with smallholder – Chik Sun Hong). The available SIA report (June 2018) did not address on the	

			effect of replanting operation to the internal and external stakeholders. The management plan titled 'Social Management & Mitigation Plan' revision date 16/05/2025 also yet to identify the impact of replanting activities to the internal and external stakeholders (positive and negative impacts). **Thus, Major NCR MRS 01/2025 was raised.**	
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.		The recruitment process was clearly stated in the procedure where the recruitment was based on age, medical fitness and etc. There is no discrimination based on religion, gender, nationality etc. during their recruitment. The recruitment process is based on skills, capabilities, medical fitness necessary and etc. Meanwhile, the promotion process is available for the local & foreign workers. BPB have implemented Group Sustainability Policy Statement signed by Chief Executive Officer on 25/09/2024, where the management is committed to contributing to a better society including respecting, upholding & no-exploitation of fundamental human rights, providing safe and healthy workplaces and protecting workers' welfare and engaging and empowering communities. These procedures are made available to the workers and their representatives at mill and estate office.	☒ 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 conducted, evidence was available that employment records were maintained, and employment procedures implemented. If there is any job vacancy available, they will publish a job vacancy advertisement at the places nearby the villages.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			For local workers, application forms, employment interview assessment forms, medical check-up report and employment contract was sighted for new recruited employees. Mechanism on responsible migrant workers recruitment that includes monitoring and due diligence of the recruitment agency made available. BPB have committed to the policy of no recruitment fees. Fees for levy, medical examinations (FOMEMA), visa on arrival, visa endorsement, immigration security clearance, immigration service fee, PLKS (Pas Lawatan Kerja Sementara) fee, and travel from point of departure to designated estates are all included. Interviews conducted with newly recruited workers confirmed that no recruitment fees were imposed on them.	☐ Not Applicable (justification required)
3.6.1 (C)	All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.		The BU had identified and reviewed significant hazards and risks and determined appropriate risk control measures. The hazard identification, risk assessment and risk control (HIRARC) records, as well as CHRA reports were verified during the assessment. HIRARC is subject for a review in event of the following; • Change in work process • Revision/changes in legislative requirement • Occurrence of accidents The BU had list of review on HIRARC for the estates and mill. Amendments are summarized in a list detailing dates and reasons for updates. There are no new activities in all estates visited. All estates also established and documented Safe Working Procedure related to all estate activities. Site visit was sighted all rotating machineries are	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			being guard, oxy acetylene well chain guarded, and workers used appropriate PPE such as helmet, wellington boots, mask, google, apron, etc.	
3.6.2 (C)	The effectiveness of the H&S plan to address health and safety risks to people is monitored		Occupational health and safety (OHS) management plan for Telok Sengat BU had been established. The OHS management plan sighted addressed issues related to hazards and risks, legal register and its requirements for compliance, OSH awareness and training program, accident and emergency procedures, audiometric test, use of PPE, OSH Committee meetings, etc. Generally, the OSH plans 2025 were acceptable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.7: All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.				
3.7.1 (C)	A documented programme that provides training is in place, which is accessible to all staff, workers, Scheme Smallholders and outgrowers, taking into account gender-specific needs, and which covers applicable aspects of the RSPO P&C, in a form they understand, and which includes assessments of training. Training for workers must cover, at minimum, the following: - the health and environmental risks of pesticide exposure; - recognition of acute and long-term		A documented training program that took into account gender-specific needs, and which covered applicable aspects of the RSPO P&C was available on all estates and POM. The program was accessible to all staff, workers, Scheme Smallholders and outgrowers. A training need identification matrix has been established with target dates for the training identified. The training program includes: ▪ Harvesting & Pruning ▪ Mechanization for harvesting operation included crop evacuation. ▪ Storage & Management of Chemical Substance in Store ▪ Sprayer ▪ Water Catchment ▪ Accident Procedure ▪ Scheduled waste management ▪ PPE Used Training ▪ Health Training (First Aid)	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	exposure symptoms including the most vulnerable groups (e.g. young workers, pregnant women); - International and national instruments or regulations that protect workers' health; - Productivity and best management practice; - relevant SOPs.		▪ POM training ▪ Machinery Training ▪ OSH Act & Regulations 1994 ▪ PPE Training & Demonstration ▪ Use & Standard Exposure of Chemical Hazardous to Health (USECHH) 2000 ▪ Accident Investigation Techniques ▪ Emergency Respond Plan Training (e.g. Chemical spill, poisoning, Fire. Lightening) ▪ First Aid Training ▪ Scheduled waste management. ▪ Safe Work Procedure for All Stations	
3.7.2	Records of training are maintained, where appropriate on an individual basis.		The training conducted been sighted at all visited estates and mill such as: ▪ Training for manuring operator ▪ HCV training ▪ Safety training procedure for sprayer ▪ SW & chemical management training ▪ Safety driving training ▪ Safety working at replanting area ▪ Safety training for harvester ▪ Nursery handler training ▪ Annual hearing conservation programme training ▪ 1st aider training ▪ SW handling and management ▪ SOHELP training ▪ Sexual harassment awareness training ▪ Grievance procedure training ▪ No open burning awareness training ▪ Company policy training	☒ 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		Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Annual training programmed was	☒ Conform

	Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed.		established for year 2024 and 2025. Among training conducted as per below: • Training for FFB pricing to smallholder, estate and transporter • SCCS SOP training for critical point areas • CPO despatched training by buyer	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.8: Supply Chain Requirements for Mills				
3.8.1	Identity Preserved Module A mill is deemed to be IP is the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO P&C, or against a Group Certification Scheme Certification for the CPO mills is necessary to verify the volumes and sourced of certified FFB entering the mill, the implementation of any processing control as and volume sales of RSPO certified products. If a mill processes certified and uncertified FFB without physically separating them, the inly MB Module is applicable.		Not applicable since the POM used MB supply chain model.	☒ 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		Telok Sengat POM has continued to maintain Mass Balance model. TSPOM obtained certified FFB from owned estate, certified sister company, certified outsider FFB, and noncertified from outside crop.	☒ Conform ☐ Major Nonconformity

	uncertified growers, in addition to those from its own and 3rd party certified supply base.			☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.3	The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the CB in the public summary of the P&C certification report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.		The estimated/projected tonnage of CPO and PK potentially produced by the mill for the year 2025/2026: a. Estimate CPO Produced: 16,273 MT b. Estimate PK Produced: 3,056 MT	☒ 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		LIC25-00005596 - Active **License Details** Start Date 11-Nov-2024 End Date 10-Sep-2025 Start Date 11-Nov-2024 End Date 10-Sep-2025 License Type	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			P&C Certification Body SIRIM QAS International Sdn Bhd Reviewed On 08-Feb-2025 Reviewed By PRISMA-SYSTEM Certificate No. RSPO-PC 00138 Audit ID CB168331 **Organisation Information** Organisation Name Boustead Plantations Berhad Parent Entity Boustead Plantations Berhad RSPO Membership No. 1-0012-04-000-00 **Address** Kuala Lumpur, Wilayah Persekutuan, 28th Floor, Menara Boustead 69, Jalan Raja Chulan 50200 Kuala Lumpur Malaysia, , 50200 **Trading account ID:** TA25-016979	

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 processing certified and non-certified FFB's including ensuring no contamination in the IP mill.		The Supply Chain and traceability Procedure, the said procedure was sighted and found all elements of the RSPO Supply Chain standard were covered which included: 4.0 procedures / instruction manual 4.1 requirement for supply chain management system -4.1-sustainability policy 4.1.2 – management representative 4.1.3-roles and responsibility 4.1.4 – record keeping 4.1.5 – internal audit 4.1.6 – management review 4.2 resources management 4.2.1 – competency and training 4.3 traceability procedures 4.3.1 – delivery of FFB 4.3.2 – delivery of CPO & PK 4.4 supply chain models 4.4.1 -IP or SG 4.4.2 – MB 4.5 reclassification of mill supply chain 4.6 material accounting system (fixed inventory) 4.7 outsourced activities 4.8 claims 4.9 complaint and grievances 4.10 registration of transaction The revised procedure has addressed that for palm products despatch i.e. CPO and PK, need to perform quality test on individual consignment. Sighted Training was conducted Among training conducted as per below: • Training for FFB pricing to smallholder, estate & transporter conducted • SCCS SOP training for critical point areas • CPO despatched training by buyer	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			The Chief Clerk has the overall responsibility and authority over the implementation of the supply chain requirements in the TSPOM. It was noted Manager has assigned chief clerk to ensure the implementation of supply chain procedure met the RSPO requirements. Interviewed with relevant person in-charge at critical control point was revealed they are understood on the RSPO standard requirements which requires no mixing of RSPO certified and non RSPO certified material. TSPOM has implemented Clause 7.0 – Purchasing and Goods In *RSPO: Supply Chain Standard* for receiving and processing certified and non-certified FFBs. TSPOM has received non - certified FFB from outside plantations.	
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-		As describe under para 4.1.5 SOP, Supply Chain and traceability procedure, which is follow the RSPO Supply Chain Certification Standard Revision 2022 requirements and explicit internal audit procedure. Audit report has also been established. The audit was conducted against the RSPO Supply Chain Certification Standard Revision 2022 requirements. ▪ RSPO internal audit was conducted on 14-17/05/2025. ▪ Audit Attendance sheet, audit plan, audit notes, was sighted by auditor. ▪ Documented procedure has defined management review will be conducted once a year ▪ Management review meeting dated 17/05/2025 (combine RSPO SC and MSPO traceability and MSPO SCCS). ▪ Customer feedback – data analysis show result from customer survey (i.e. RSPO-CSPO related to meeting the contract volume, timely delivery, dispatch documentation). ▪ Previous meeting – was highlighted ▪ Changes ▪ Recommendation for improvement – improve the established system Improvement of the effectiveness of the management system and its processes	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	conformities shall be subject to management review at least annually. The mills shall maintain the internal audit records and reports.			
3.8.7	Purchasing and Goods In (i) The mill shall verify and document. The tonnage and sources of certified and the tonnage of non-certified FFB's received. (ii) The mill shall inform the CB immediately if there is a projected overproduction of certified volume (iii) The ill shall have a mechanism in place for handling of non-conforming FFB and/or documents.		TSPOM had continued to receive certified FFB from own Estate, outsider (sister company) certified Crop, certified outsider Jaya Sewajar, and non certified. The validity of the certificate of the supplier has been checked accordingly. Sighted sample FFB consignment note for certified and noncertified crop for the month of May 2024 – April 2025. Among the information available on the FFB consignment note are estate name, delivery date, no. of FFB bunches, FFB weight, quantity, unique identification number. Verified through TSPOM weighing system called 'Boustead Management System (BMS)*' and random sample of weighbridge ticket from. Among the information available i.e.* TSPOM have also established a procedure in place for handling non-conforming oil palm products as per stated in SOP, Supply Chain and traceability procedure, revision no. 1 dated 09/09/2022, 4.3.2 – delivery of CPO and PK, appendix M – procedure for off specification products. Monitoring records titled as *"RSPO & MSPO Mass Balancing Records for Oil Mills"* has recorded the tonnage of certified FFB and non-certified FFB. ***Sighted over* production for FFB and CPO has been identified.** From MB accounting system record for May 2024 to April 2025 details certified FFB, CPO, and PK TSPO produced, process, and despatched as per below: **License** • FFB: 103,020mt • CPO: 21,124.10mt	☐ Conform ☒ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• PK: 3,880.80mt *Sighted extension volume made on 26/05/2025 **Actual produced** • FFB: 108,620.92mt • CPO: 26,279.20mt • PK: 4,209.88mt **Despatched** • CPO RSPO MB: 18527.30mt • CPO Conventional MB : 7751.90 • Total : 26,279.20 • PK RSPO MB: 2885.58mt • PK conventional MB: 1324.30mt • Total: 4209.88mt **Thus Major NCR RAR 01 2025 has been raised.**	
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;		Documented procedures related to sales and goods out were sighted and found adequate. The sample of certified CPO & PK sales comply to the standard requirement.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	e) RSPO certificate number; f) A description of the product, including the applicable supply chain model (IP or MB or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation i) A unique identification number			
3.8.9	Outsourcing Activities (i) The mill shall not outsource its milling activities. In cases where the mill outsourced activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO SC Certification. (ii) The mill shall ensure the following: a) The mill has legal ownership of all input material to be included in outsourced processes b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that CB has access to the outsourcing contractor or operation if an audit is deemed necessary.		TSPOM outsources transportation of certified product (CPO) to end buyer. Contractor agrees that certification bodies (CBs) have access to the outsourcing contractor or operation if an audit is deemed necessary. The mill to ensure that CB has access to the outsourcing contractor or operation if an audit is deemed necessary. Sighted the statement has been included in agreement. The RSPO Supply Chain procedure has been trained to the contractor, RSPO & MSPO & governmental regulation meeting conducted by Mill Manager. Inspection was carried out as an additional effort to ensure no contamination sighted book at AP Post.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor. d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to the respective operations, systems, and all information, when this is announced in advance.			
3.8.10	The mill shall record the names and contact t details of all contractors used for the physical handling of RSPO certified oil palm products.		List of contact person for both transporters were made available and up to date in the List of Stakeholder and was updated.	☒ 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.		For year 2025 no new contractor has been used for physical handling of RSPO certified volume.	☒ 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.		Sighted CPO and PK delivery note, weighbridge ticket, production data, internal audit and management review records were found up to date. All records related to RSPO SC were maintained minimum for 3 years as per procedure Supply Chain and traceability procedure – 4.1.4 record keeping. Sample CPO & PK dispatch note since Jan 2019 until to date was available and well maintained. NA since this mill is MB Mill ▪ TSPOM had continued to keep record and balances of all receipts of RSPO-certified FFBs and deliveries of RSPO-certified CPO and PK on a three-monthly basis in the table 'Mass Balance Record for Oil Mills'. ▪ The records of volume purchased (input) and claimed (output) over a period of 12 months was updated in 'Mass Balance Records for Oil Mill'. ▪ The Mass Balance Record for Oil Mills –TSPOM indicated both positive balances for the certified CPO and palm kernel. ▪ Randomly selected weighbridge tickets issued from May 2024 to April 2025 by TSPOM for delivery of RSPO-certified CPO were verified and found to have indicated all the required information including the status of the products (RSPO MB). ▪ With respect to the delivery of PK, randomly selected weighbridge tickets issued by TSPOM during the months of May 2024 to April 2025 were verified. All weighbridge tickets issued had indicated the status of the PK (RSPO MB).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	c) The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock.)			
3.8.13	Extraction rate The oil extraction rate (OER) and the kernel extraction rate (KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.		T.S POM process all the received certified crop & their processing output will be based on their actual Oil Extraction Rate (OER) as well as Kernel Extraction Rate (KER). These figures were monitored on daily & monthly basis by the mill using the prepared template (e.g. Monthly Production Report – Physical Movement) to ensure their accuracy as well as monitoring of their ongoing performance.	☒ 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.			☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.15	Processing For Identity Preserved Module, the mill shall assure and verify through documented procedures and record		Marketing Department personnel updated the RSPO IT platform system upon confirmed contract, normally completed via the system within 3-month period after shipment or within the duration agreed by Mill's respective customer/ buyer.	☒ Conform ☐ Major Nonconformity

	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.		They have updated the system based on input provided by TSPOM (e.g. of input Projected & Actual FFB Processed template, Mass Balancing Records for Oil Mills (3 monthly), daily production summary report, monthly production summary report etc.) Based on TSPOM Palm Trace inventory system, they have sales certified materials CSPO & CSPK.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.16	Registration of Transactions (i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date. (ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform		Documented procedures related to sales and goods out were sighted and found adequate. The requirement of sales & goods out especially on notation of applicable Supply Chain model & Certificate number being complied by indicating in weighbridge dispatch ticket. The registration of transaction being carried out by Group Plantation Marketing subordinate using the Prisma trading ID : TA25-016979 Mill receives copy of transaction input to the system on monthly basis based on contract summary (buyer weight being put in). Sample of shipping announcement had been verified. Remove RSPO Certified volume has been verified during actual period May 2024 to April 2025 balance certified volume will be remove at the end of 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.		Relevant information on product claim (including applicable Supply Chain model and certificate number) being correctly indicated in the relevant outgoing paperwork. TSPOM does not use RSPO corporate logo as well as trademark logo.	☒ 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.		The policy to respect human rights, including the prohibition of retaliation against Human Rights Defenders (HRDs), is documented in the Sustainability Policy dated 25/09/2024. This policy has been communicated to all levels of the workforce, operations, supply chain, and local communities. It clearly prohibits any form of intimidation or harassment by the unit of certification and its contracted services, including contracted security personnel. For internal workers, communication of the policy was conducted during morning briefings. For external stakeholders, the policy was communicated during a stakeholder consultation session. Based on interviews conducted with both internal and external stakeholders, it was confirmed that they had been briefed on the policy and demonstrated a clear understanding of its content, including the provision that prohibits retaliation against HRD. External stakeholders, including local community representatives and suppliers, acknowledged receiving information on the company's stance against intimidation, harassment, and retaliation.	☒ 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.		Telok Sengat POM, Chamek Estate, Kulai Young Estate and Telok Sengat Estate management do not instigate violence and prohibit any form of harassment in their operation as per the policies above. Onsite interviewed with sampled workers informed they have no experience on any form of harassment by the management	☒ 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.		Grievances procedure has been documented in the document title "Policy and procedures grievance procedure" reference no. HR/2022/023/003 dated 01/03/2022. Stated in the procedure that for workers, it can be reported to immediate superior and need to be responded within (3) working days and if the workers did not satisfied with the decision, the grievance can be transferred to head of department and HOD need to respond within (5) working days and grievance will be transferred to Human Resource department and need to be responded within (10) workings days and human resource need to facilitate a discussion that consist three (3) panel members to be appointed by the human resources. If no agreement reached after (10) days of meetings, issues will be presented to chief executive officer and decision of executive officer is final. Stated in the clause 5.8, that the management of BPB gives full assurance to employees, complainants and individuals or associations action as human rights defenders (HRD) that there	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			will be no violence, intimidation, or retaliation before, during and after the problem-solving process. Stated also that the company assured to complainants will be protected and will not be threatened or disclosure of the complainant`s information to the parties involved.	
4.2.2	Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.		BPB maintains the current Grievance Procedures Doc. No.: HR/2022/023/003, Rev.0, Issues: 01/03/2022. The procedure describes the management of a grievance raised by any employee or and the external parties that provide services to BPB and its group of companies. It is the intention of the Company that grievances between an employee or external parties and the company be settled as equitably and as quickly as possible. In pursuance of this, it is agreed that the grievances should be processed according to the following procedure with the aim of reaching agreement and maintaining continuous good relations between both parties. Each individual estates and mill maintain the current communication procedure includes with Complaint & Grievance Flowchart. The system involved the use of forms for Continuous Improvement/Grievance/ Complaint made available directly for both internal and external stakeholders in respective operating units' sites. The procedure is displayed at all main notice boards and explained during muster briefings to workers and to external stakeholders during external stakeholder meetings. For illiterate parties, the procedure was explained verbally and if necessary, with the help of a translator. Interviews conducted with workers confirmed their understanding of the complaints and grievance procedure. The management has conducted the stakeholders meeting for all operating units. Sighted the minute of meeting and attendance list. The stakeholders were briefed regarding the sustainability of the estate and POM, the management plan, policy and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			complaint/grievances procedure. Socialization of the procedure by the manager for all the workers during the morning briefing and has been verified based on the training records and interview conducted to the workers. There is evidence that all workers can demonstrate their understanding on the procedure. There is no illiterate parties have been identified. Latest complaints at Chamek Estate, Kulai Young Estate, Telok Sengat POM and Telok Sengat Estate are mostly related to housing maintenance. Reviewed Grievance Form (Internal & External) showed complaints had been taken and action been notified by the assistant manager and completed within the timeline as per procedure. Onsite interview with sampled among workers and invited external stakeholders informed they been briefed on Grievance Procedures during Internal Workers Meeting and External Stakeholders meeting.	
4.2.3	The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.		Sample has been taken for some complaint date has been maintained by the management of all operating units in the logbook title Compliant/Grievances records books. Most of the complaint is regards to house repair. There is evidence that action has been taken for each complaint as per timeline stated. Complainants are kept aware of the status of action taken following each complaint. .	☒ 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.		Stated in the grievance procedure in clause 5.8.3, the complainants can use a third party such as lawyer, association, or non-profit organizations (NGO) to make a complaint directly to the management. Neither any complaints nor land dispute occurred in Telok Sengat POM and estates at the time of audit that require 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. Verified during the Audit, neither any complaints nor land dispute occurred in Chamek Estate, Kulai Young Estate, Telok Sengat POM and Telok Sengat Estate that require 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.	☒ 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.		BPB continuously contributes to local sustainable development with employment opportunities given to the local population and surrounding communities of the estates. The company practice to have a close relationship with employees who rely on the company for much of their social and economic needs. The continuation initiative describes in the company's website as per link as following: https://www.bousteadplantations.com.my/corporate-responsibility/	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			Telok Sengat Business Unit managements continuously contribute to local communities with donation to the school, religious activities at mosques/temple activities and job opportunity to the local communities. The contributions are based on the results of consultation with local communities. While contribution to workers, Telok Sengat Business Unit management continue BPB initiative to allocate monthly allowance for the workers' children who are studying secondary school, provide opportunity for the university students and organized family day. All the activities organized provided with photo evidence.	☐ 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.		Telok Sengat Business Unit able to demonstrate the evidence of legal ownership if its lands through possession of land titles. Estates in Telok Sengat Business Unit management has a list summary of land titles with information of names of leased, hectare, terms & conditions, lease period and grant numbers. Copies of the land titles were available at all respective estates' offices.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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.		There is no dispute reported in Telok Sengat Business Unit estates as the land belongs to BPB. The estates' land has legal ownership to BPB Group of Estates under Telok Sengat Business Unit for Oil Palm Plantation activities. Previously the land belongs to the state government. The surrounding areas are owned by smallholders and other plantation companies. There's no evidence of land encroachment by the mill and all estates within Telok Sengat Business Unit. There's no evidence of land encroachment at all estates within Telok Sengat Business Unit. It was verified through the land title confirmed that there is not any land dispute reported. Evidence of documentation and stakeholder consultation shown that no customary land and encroachment within Telok Sengat Business Unit estates. This was verified through stakeholders' consultation. This was verified through stakeholders' consultation with representatives of Kg Johor Lama, Kg Melayu Chamek, neighbouring smallholders i.e. Jaya Sewajar Sdn Bhd was also consulted and no issue raised.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
	4.4.2b Evidence that the unit of certification has respected communities' decisions to give or withhold their consent to the operation at the time that these decisions were taken.			

	4.4.2c Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by affected communities, including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land.			
4.4.3 (C)	Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and relevant authorities).		As reported in 4.4.1 of this checklist, it has been verified that the land is now legitimately owned BPB. All the related documentation regarding the land acquisition was kept in Boustead HQ Office and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighboring estates. There's no land dispute and encroachment within Telok Sengat Business Unit. Maps with appropriate scale showing the extent of recognised legal, customary or user rights for all Telok Sengat BU estates were available and verified by the Auditor. The company has legal map and auditor has verified that the company only operated within their compound only. However, this Indicator is not applicable since no issue regarding legal, customary, or user right of other users in Telok Sengat BU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.4	All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal		Evidence of documentations and stakeholder consultation shown that no customary land and encroachment within Telok Sengat Business Unit estates.	☒ Conform ☐ Major Nonconformity

	arrangements..		This indicator is not applicable since no issue regarding legal, customary, or user right of other users in Telok Sengat BU.	☐ 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.		Evidence of documentations and stakeholder consultation shown that no customary land and encroachment within Telok Sengat Business Unit estates. This Indicator is not applicable since no issue regarding legal, customary, or user right of other users in Telok Sengat BU.	☒ Conform ☐ 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.		Evidence of documentations and stakeholder consultation shown that no customary land and encroachment within Telok Sengat Business Unit estates. This indicator is not applicable since there is no issue regarding legal, customary, or user right of other users in Telok Sengat BU.	☒ 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		Telok Sengat Business Unit was able to demonstrate the evidence of legal ownership if its lands through possession of land titles. Estates in Telok Sengat Business Unit management has a list summary of land titles with information of names of leased, hectare, terms & conditions, lease period and grant numbers. Since the last audit, no new planting and issues of customary land occur in estates within Telok Sengat Business Unit estates that require FPIC process since the last audit. Onsite interview with relevant external stakeholders informed no new planting activities conducted. Therefore, this Indicator is not applicable.	☐ 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.		Since the last audit no new planting and issues of customary land have occurred in estates within Telok Sengat Business Unit estates that require FPIC process. Onsite interview with relevant external stakeholders informed no new planting activities conducted. Therefore, not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
4.5.3	Evidence is available that affected local peoples understand they have the right to say 'no' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and		Since the last audit, no new planting and issues of customary land occur in estates within Telok Sengat Business Unit estates that require FPIC process since the last audit. Onsite interview with relevant external stakeholders informed no new planting activities conducted. Therefore, not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	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.			☐ 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.		Since the last audit, no new planting and issues of customary land occur in estates within Telok Sengat Business Unit estates that require FPIC process since the last audit. Onsite interview with relevant external stakeholders informed no new planting activities conducted. Therefore, not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☒ Not Applicable (justification required)
4.5.5	Evidence is available that the affected communities and rights holders have had the option to access to information and advice that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands.		Since the last audit, no new planting and issues of customary land occur in estates within Telok Sengat Business Unit estates that require FPIC process since the last audit. Onsite interview with relevant external stakeholders informed no new planting activities conducted. Therefore, not applicable.	☐ 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..		Since the last audit, no new planting and issues of customary land occur in estates within Telok Sengat Business Unit estates that require FPIC process since the last audit. Onsite interview with relevant external stakeholders informed no new planting activities conducted. Therefore, not applicable.	☐ 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.		Since the last audit, no new planting and issues of customary land occur in estates within Telok Sengat Business Unit estates that require FPIC process since the last audit. Onsite interview with relevant external stakeholders informed no new planting activities conducted. Therefore, not applicable.	☐ 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.		Since the last audit, no new planting and issues of customary land occur in estates within Telok Sengat Business Unit estates that require FPIC process since the last audit. Onsite interview with relevant external stakeholders informed no new planting activities conducted. Therefore, not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
Criterion 4.6: Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.				
4.6.1 (C)	A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.		The procedure for identifying legal, customary or user rights, and compensation process is incorporated in the Prosedur Penentuan Hak Pemilikan Tanah / Procedure in resolving land conflict'. The CU had also developed a SOP - Fair Compensation (Ref. No.: 01 dated 04/02/2015) in order to handle any issues related with compensation. In accordance with the 'Prosedur Penentuan Hak Pemilikan Tanah' and SOP - Fair Compensation, the procedure for calculating and distributing fair compensation falls within the purview of the Land Management Department of at the Boustead Head Office. The procedure which was sighted stipulates the involvement of the respective estate management, Land Office, NGOs and the affected parties considering differences in ethic group, gender differences etc. if any in the negotiation procedures. fair compensation for any issue/disputes related to land power to claim rights, ownership, and access to land between parties.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			The procedure also describes management to ensure that any negotiation concerning Indigenous people, local communities and other stakeholders are treated fairly and to have mutual benefit of the company and the parties involved. Since the last audit, no new planting and issues of customary land occur in estates within Telok Sengat Business Unit estates that require FPIC process since the last audit. Onsite interview with relevant external stakeholders informed no new planting activities conducted. Therefore, it is not applicable.	
4.6.2 (C)	A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.		BPB established Procedure of Fair Compensation with Ref. No.: 01 dated 04/02/2015. No new planting and issues of customary land occur in estates within Telok Sengat Business Unit estates that requires FPIC process since the last audit. Onsite interview with relevant external stakeholders informed no new planting activities conducted. Therefore, it is not applicable.	☒ 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.		BPB established Procedure of Fair Compensation with Ref. No.: 01 dated 04/02/2015. No new planting and issues of customary land occur in estates within Telok Sengat Business Unit estates that requires FPIC process since the last audit. Onsite interview with relevant external stakeholders informed no new planting activities conducted. Therefore, it is not applicable.	☒ 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.		BPB established Procedure of Fair Compensation with Ref. No.: 01 dated 04/02/2015. No new planting and issues of customary land occur in estates within Telok Sengat Business Unit estates that requires FPIC process since the last audit. Onsite interview with relevant external stakeholders informed no new planting activities conducted. Therefore, it is not applicable.	☒ 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.		BPB established Procedure of Fair Compensation with Ref. No.: 01 dated 04/02/2015. No new planting and issues of customary land occur in estates within Telok Sengat Business Unit estates that requires FPIC process since the last audit. Onsite interview with relevant external stakeholders informed no new planting activities conducted. Therefore, it is not applicable.	☒ 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.		BPB established Procedure of Fair Compensation with Ref. No.: 01 dated 04/02/2015. No new planting and issues of customary land occur in estates within Telok Sengat Business Unit estates that requires FPIC process since the last audit. Onsite interview with relevant external stakeholders informed no new planting activities conducted. Therefore, it is not applicable.	☒ 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.		BPB established Procedure of Fair Compensation with Ref. No.: 01 dated 04/02/2015. No new planting and issues of customary land occur in estates within Telok Sengat Business Unit estates that requires FPIC process since the last audit. Onsite interview with relevant external stakeholders informed no new planting activities conducted. Therefore, it is not applicable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ 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.		BPB established Procedure of Fair Compensation with Ref. No.: 01 dated 04/02/2015. No new planting and issues of customary land occur in estates within Telok Sengat Business Unit estates that requires FPIC process since the last audit. Onsite interview with relevant external stakeholders informed no new planting activities conducted. Therefore, it is not applicable.	☐ 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.		BPB established Procedure of Fair Compensation with Ref. No.: 01 dated 04/02/2015. No new planting and issues of customary land occur in estates within Telok Sengat Business Unit estates that requires FPIC process since the last audit. Onsite interview with relevant external stakeholders informed no new planting activities conducted. Therefore, it is not applicable.	☐ 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).		BPB established Procedure of Fair Compensation with Ref. No.: 01 dated 04/02/2015. No new planting and issues of customary land occur in estates within Telok Sengat Business Unit estates that requires FPIC process since the last audit. Onsite interview with relevant external stakeholders informed no new planting activities conducted. Therefore, it is not applicable.	☐ 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).		BPB established Procedure of Fair Compensation with Ref. No.: 01 dated 04/02/2015. No new planting and issues of customary land occur in estates within Telok Sengat Business Unit estates that requires FPIC process since the last audit. Onsite interview with relevant external stakeholders informed no new planting activities conducted. Therefore, it is not applicable.	☐ 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.		Fresh Fruit Bunches were supplied from Boustead Plantations Berhad owned estates, which is certified FFB from owned estate and non-certified from OCP, RSPO certified from outside crop, and Noncertified from outside crop. It was verified that the current and past prices for FFB are being displayed at the notice board near the TSPOM weighbridge.	☒ 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.		TSPOM is currently on Mass Balance as not all of its suppliers are RSPO certified. TSPOM regularly explains the FFB pricing to the smallholders (FFB suppliers) as attachment to the monthly invoice. The calculation of FFB pricing as in the SECOND SCHEDULE was also included as attachment to the FFB Supplier Agreements. Monthly FFB price is also presented in detail and displayed at the notice board near the mill weighbridge. It was verified during the audit, there is a record FFB pricing explains to the outsider crop.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.3 (C)	Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.		At TSPOM, fair FFB pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base. This was confirmed by the feedback from representatives of FFB suppliers.	☒ 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.		At Telok Sengat BU, there are records kept of parties, including women and independent representative organisations assisting smallholders involved in decision-making processes and understand the contracts. These include those involving finance, loans/credits, and repayments through FFB price reductions for replanting and or other support mechanisms where applicable. The requirement of this Indicator is not applicable.	☒ 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.		Interviews conducted with contractors and suppliers. Contractors' representatives had confirmed their understanding of their rights and obligations under the contract. Both contractors confirmed the fairness of the terms of their contract, and payments are usually received within 7 to 10 days of invoice issuance.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.6 (C)	Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.		These contractors interviewed confirmed that payments are made in a timely manner, namely within 7 to 10 days of invoice. Audit team has verified the latest payments record.	☒ 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		Weighing equipment is verified by an independent third party on a yearly basis.	☒ Conform

	(this can be government).			☐ 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 Telok Sengat BU supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders who holds the certificates, and who holds and sells the certified material. For the current practice Telok Sengat BU has invited the nearby smallholder to train and meeting regarding MSPO and. Telok Sengat BU has encouraged the smallholder to certify with RSPO, but smallholder don't want to join due to financial constraint. It was confirmed through interview with them. However, at BU, at the time of audit, there was no Independent Smallholders joining the RSPO P&C certification under Telok Sengat BU.	☒ 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 which respects anonymity and protects complainants is in place at the Boustead Telok Sengat BU as per the Grievances Process, Grievances Procedure", and "Consultation and Grievances Communication Procedure Internal/External" and Land Dispute compensation and calculation procedure. As at to date there is no complaint by 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.		Boustead Plantations Telok Sengat BU supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders who holds the certificates, and who holds and sells the certified material. For the current practice BU has invited the nearby smallholder to the training and meeting regarding MSPO and RSPO.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.2.2	The unit of certification develops and implements livelihood improvement programmes, including at least capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder) PROCEDURAL NOTE: The RSPO is currently developing a separate standard for Independent Smallholders.		Boustead Plantations Telok Sengat BU supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders who holds the certificates, and who holds and sells the certified material. For the current practice BU has invited the nearby smallholder to the training and meeting regarding MSPO and RSPO. Boustead Plantations Telok Sengat BU has encouraged the smallholder to certify with RSPO, but smallholder don't want to join due to financial constraint. It has been confirmed through an interview with them. Some of them wanted to Join only for the training regarding Spraying Technique and Fertilizer Application.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production..		Telok Sengat BU is ready for consultation to interested smallholders (irrespective of type and outside the supply base) including women or other partners to assess their needs for support to improve their livelihoods and their interest in RSPO certification. However, based on available records at the BU, no smallholders outside the supply base had shown interest in contacting the BU for consultation.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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

Principle 6: Respect Workers Rights and Conditions				
Criterion 6.1: Any form of discrimination is prohibited.				
6.1.1 (C)	Publicly available non-discrimination and equal opportunity policy is implemented in such a way to prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age.		BPB has implemented the commitments spelt out in the Company's Sustainability Policy dated 25/09/2024 stated promoting diversity and inclusion by providing equal opportunities and not tolerating any form of discrimination on the grounds of ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age. According to the statement, also will facilitate opportunities for advancement for their employees, especially women by removing barriers to progress and respecting reproductive and maternal rights. The policy was communicated through the morning muster briefing to all workers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			The policy was guided by the commitments spelt out in the para 2.2 under respect human right were stated promoting diversity and inclusion by providing equal opportunities and not tolerating any form of discrimination on the grounds of race, nationality, religion, or gender, and practice no contract substitution. BPB according to the statement, also will facilitate opportunities for advancement for their employees, especially women by removing barriers to progress and respecting reproductive and maternal rights. Interviews were conducted with a diverse group of workers (foreign, local, male, and female) across all sampled units within Telok Sengat BU. Based on interview sessions with sampled local and foreign workers and sampled external stakeholders, all of them are aware of the company's policy commitment and implementation. The policy is also publicly displayed on the notice board in the housing area and office, and it is explained during the induction course for newly arrived workers. All workers interviewed confirmed that there was no form of discrimination. They reported being given equal employment opportunities and enjoying all the benefits and amenities provided by the company, regardless of their gender or nationality.	
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		Employment contracts and pay slips revealed that local workers receive the same rate of pay as foreign workers, along with housing allocations and the ability to enjoy the same benefits such as medical coverage and use of amenities. Overtime was given to all workers without prejudice based on caste, gender, race, or nationality. Workers are allowed to transfer workstations by obtaining approval from management if they feel unfit for the work assigned. Additionally, there is no evidence of payment of recruitment fees by foreign workers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Based on the reviewed documentation, such as employment contracts or letters of offer, pay slips, housing allocations at worker quarters, and audit interviews, there is no evidence that local and foreign workers, women, and local communities have been discriminated against. Interviews conducted with a sample of workers (male, female, local, and foreign) as well as local communities confirmed this. There is also no evidence of foreign workers having paid recruitment fees. Sampled pay slips showed that workers receive the same daily rate of RM65.38 per day for the same work, irrespective of gender, age, or nationality. The employment contracts and pay slips of the following workers were sampled in accordance with indicators 6.2.1.	
6.1.3	The unit of certification demonstrates that recruitment selection, hiring, access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available		BPB has developed Foreign Workers Procedure dated 01/01/2022 and Employment of Local Workers Procedure to explain the procedure of recruitment of local and foreign workers. The procedures provide clear flowcharts from recruitment, retirement until termination. Review of the workers files sampled during this audit demonstrated that medical fitness is one to the elements for job selection. However, this is not considered as discrimination as it is important to know if the worker is fit for the job. The registration cards of the workers do not specifically state any illness. The cards only state “Fit for work”. Moreover, the company has established the Sustainability Policy dated 25/09/2024 where the company will ensure all the workers recruited will be treated equally without discrimination based on nationalities, caste, religion and etc.	☒ 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		Based on interview held with representatives of Gender Committee members and sampled female workers at three estates, pregnancy tests are not conducted on discriminatory manner and health screenings are conducted only when legally mandated (when handling chemicals). However, during audit, there was no women employees were handling chemicals and confirmed that if they require contact with chemicals, they will allocate to other light works.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.1.5 (C)	A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.		The Group Sustainability Policy Statement includes a commitment to facilitating the advancement of women at all levels in our organization and ensuring their protection. BPB has introduced new Terms of Reference (TOR) for the Gender Committee, dated July 2023. This new TOR includes more definitive roles and responsibilities, as well as a governance structure and programs. Meetings or activities are to be conducted once every 3 months or whenever necessary according to the new TOR. Among the discussion points in the minutes are complaints and grievances, raising awareness, identifying and addressing issues of concern, as well as opportunities and improvements for women. There were no issues related to sexual harassment or violence reported in the meeting minutes. Additionally, a WhatsApp group was established as an alternative method to monitor if there are any issues. Interviews with the Chairman of the committee in Chamek Estate, in Kulai Young Estate, in Telok Sengat Estate/POM, confirmed their willingness to carry out their duties and their understanding of their roles. Furthermore, it was confirmed that no cases of sexual harassment or violence have been reported.	☒ 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		BPB has implemented the Group Sustainability Policy Statement signed by the Chief Executive Officer on 25/09/2024. The policy was guided by the commitments spelt out in para 2.2 under respect human right were stated promoting diversity and inclusion by providing equal opportunities and not tolerating any form of discrimination. The Policy identifies under-represented groups where they are encouraged to apply for training and employment opportunities with the Company, and that where possible, special training will be provided for such groups to prepare them to compete on equal terms for jobs and promotion. Comparisons were made of sampled employment contracts and pay slips of all job scope. Evidence is available that sampled workers receive equal pay for equal work.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.2: Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW)				
6.2.1 (C)	Applicable labour laws, union and/or other collective agreements and documentation of pay and conditions are available to the workers in national languages and explained to them in language they understand.		For the CU documentation of pay is in the form of monthly pay slips. Conditions of pay are contained in the workers' respective employment contracts. Labour laws, union and/or other collective agreements detailing payments and other conditions, was made available in the languages understood by the workers and explained to them by a management if need further clarification At the estates, the piece rate pricing was structured in accordance with collective agreements, ensuring compliance with minimum wages. The rates were communicated transparently and displayed on the noticeboard to provide workers with clear and accessible information.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Each pay slip documents the name of employee, employee ID, month of pay, income (basic, overtime, allowances), deductions (statutory such as EPF, EIS for local workers only, SOCSO and non-statutory such as passport book, union membership, advance), net salary, annual leave, public holiday and medical leave taken, etc. Samples of pay slips (January 2025, February 2025, March 2025 and April 2025) were sighted and verified that workers are being paid in accordance with the requirements stipulated under the Minimum Wages Order 2024 and Employment Act 1955. PIMACS System, which are of paramount importance as a tool for extracting reconciliation for labour positions, payslips, check roll data, employee profile and also account reconciliation for month end closing every month. The sampled workers from various job scopes, contract agreements and documentation related to pay and working conditions were reviewed and verified.	
6.2.2 (C)	Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed, including work done by family members		Employment contracts signed between the management and employees include comprehensive terms and conditions covering employment and payment arrangements. These provisions address contract duration, place of work, job specifications, working hours and overtime, designated public holidays, annual leave entitlements, medical expenses, sick leave, maternity leave, obligations of both workers and employers, payment of foreign workers' levy by the employer, renewal of passports at the workers' expense, as well as allowances, insurance schemes, EPF and EIS contributions for local workers, salary deductions, mutual termination of the contract, contract extensions, and more. Workers' remuneration is based either on a daily rate or piece rate system, in accordance with the collective agreements and the company's internally formulated Decent Living Wage (DLW) framework, which aligns payment with the type and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			amount of work completed. It was confirmed during the audit that no workers are assisted by family members in carrying out their duties. Interviews conducted with both local and foreign workers including sprayers, manurers, harvesters, and general workers indicated that they generally understand the content of their employment contracts and the details reflected in their payslips. The remuneration details and employment entitlements of contractor workers from FFB Transporter, FFB Transporter and machinery driver, Harvesting Contractor, and CPO Transporter have been clearly implemented. Verified employment contracts specify key 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 February to April 2025 confirm transparent remuneration calculations based on piece rates, with corresponding production figures. Wages were paid in accordance with the Minimum Wages Order 2024. ***As a result, previous Major NCR ISMA01/2024 was satisfactory to closed.***	
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 has complied with legal requirements and Collective Agreement under MAPA/NUPW Agreement on The Wages of Harvesters, Harvesting Kanganies, Loaders and Other Loaders on Oil Palm Estates 2024, MAPA/NUPW Field and Other General Employees and Fringe Benefit Agreement 2024. The agreement shall be deemed to have come into force with effect from 1st January 2024 and shall remain in force for a continuous period of four (4) years.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			On regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements. The working hours as per MAPA/NUPW Agreement were, working hours at 45 hours per week. For overtime, it has been mutually agreed upon between the management and workers and met the legal requirements. Overtime will be offered when there is additional job and no discrimination observed. Based on interview sampled female workers (especially mother), chief clerk, and verification of pay slip, confirmed that workers with medical certificates are given a paid medical leave, and female workers are given 98 days paid maternity leave. There is no evidence of termination, and so compliance with reasons for dismissal and period of notice could not be verified during the audit.	
6.2.4 (C)	The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. National laws, or in their absence the ILO Guidance on Workers' Housing Recommendation No. 115, are used. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure		Evidence is available that the CU provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to its employees in accordance with national standards. Houses are provided rent free. Each house has between 2 to 3 rooms and accommodates between 2 to 5 workers. Foreign workers are provided with accommodation as stated in their employment contracts. Local workers too are offered accommodation, but those who are within the local communities prefer to live outside the estate premises. Among the available amenities include football fields, badminton/takraw/volleyball court, children's playground, places of worship, sundry shops and an activity hall. Additionally, a crèche is available on the Kulai Young Estate, providing childcare support and enabling workers to focus on their duties without concern for their children's safety and well-being.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			During the site inspection at worker quarters in the CU, the cleanliness and upkeep of the housing compound and workers' houses were found to be in satisfactory condition. The perimeter drains and monsoon drains at wooden houses were kept in good repair, with no water clogging observed. Additionally, housing windows and mosquito nettings were in good condition. The sanitation facilities provided met the minimum standards of hygiene, with all communal latrines and bathrooms maintained in a clean, sanitary, and working condition. Furthermore, all workers are given a starter kit that includes basic amenities (e.g., mattress, bedstead, and locker cupboard) and free repairs for houses. Housing inspections are conducted weekly, as evidenced by the housing inspection records, which were available for review. In addition, free medical treatment is available to all workers and their dependents. The CU supplies treated water through Syarikat Air Johor (SAJ) which are subsidized and free electricity from Tenaga Nasional Berhad (TNB). Refer to OPEX and CAPEX for information on new housing construction, housing repairs, sanitation, and garden upkeep from all operating units. VMO visits are carried out every two weeks to ensure continuous oversight and the prompt addressing of any issues.	
6.2.5	The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.		Telok Sengat Estate were able to demonstrate that efforts have been made to improve workers' access to adequate, sufficient and affordable food by allowing food canteen sundry shops to operate near the workers' housing or near the estate. There was also evidence of prices monitoring being done to ensure prices of items sold are not reasonable and not exorbitant. Chamek Estate and Kulai Young Estate do not have sundry shops because of their close proximity to nearby	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			towns, which provide accessible and convenient shopping options for the workers.	☐ 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 BU provided a decent living wage for both local and foreign workers based on prevailing wages assessment methodology. It includes wage, paid leave, mandatory/medical, retirement benefits, donations service bonus, meals, housing, health, facilities, sports and recreation, education, creche, welfare, etc. In absence of DLW, Telok Sengat BU management conducted Prevailing Wage Assessment based on check-roll worker for period of April 2025. Review of pay slips found that the salary received complied with the Minimum Wage Order 2024 and the decent living wage set up by the group.	☒ 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 POM employed full-time employees, and based on records reviewed and interviews conducted, there are no casual, temporary and day labour employed within all estates.	☒ 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 published statement recognising freedom of association and right to collective bargaining in national languages (English and/or Bahasa Malaysia) was available in the Group Sustainability Policy Statement signed by Chief Executive Officer on 25/09/2024 and was publicly available on the notice board. The policy was explained to all workers during morning muster and demonstrably implemented in the National Union Plantation Workers (NUPW). The NUPW implemented for the employees to speak freely, and the meeting will be conducted once every 3 months. Interviews with workers they are aware of their workers' representatives.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.3.2	Minutes of meetings between the unit of certification with trade unions or workers representatives, who are freely elected, are documented in national languages and made available upon request		The National Union of Plantation Workers (NUPW) is the union that represents workers at the CU. Union membership is open to both local and foreign workers, and the workers' representatives are elected by the NUPW/MAPA itself, which is an independent party. The latest meeting minutes between NUPW members and the employer were conducted and were documented and verified during the audit. These meetings were attended by management representatives, NUPW representatives, workers' representatives, etc. Interviews with the NUPW Chairman for Chamek Estate, Kulai Young Estate, Telok Sengat Estate, and Telok Sengat POM, confirmed that the company respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6.3.3	Management does not interfere with the formation or operation of registered unions/ labour organisations or associations, or other freely elected representatives for all workers including migrant and contract workers		Based on minutes of meetings, correspondences between Boustead Plantations Berhad and NUPW Johor Branch, and interviews held with Union representatives, evidence was available that management does not interfere with the formation or operation of workers' union and representatives.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.4: Children are not employed or exploited.				
6.4.1	A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements		The formal policy for the protection of children, including prohibition of child labour and remediation was in place under Group Sustainability Policy Statement signed by Chief Executive Officer on 25/09/2024. The policy emphasized that the company is committed to ensuring all workers and children's safety are protected and all employment are within the minimum age limit and in compliance with national regulations and state ordinance. The policy was communicated directly during various meeting with both internal and external stakeholders of both estates and indirectly via website as per link as following: http://www.bousteadplantations.com.my/sustain_policy.html	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.4.2 (C)	There is evidence that minimum age 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		The records of employment documentation verified including the Employee Master Lists and sample personal particulars confirmed that minimum age requirements of above 18 years old met for all the workers employed in all operating units within the CU. The computerized PIMACS Database System able to verify and screen the age of employees upon data entry.	☒ 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 documents sighted, interviews and observations, there was no evidence that both estates employ anyone below the age of 18 years. This was verified by examining the master lists of each operating unit where details of the workers' particulars and dates of birth are available. Interviews with workers and staff, as well as observations made during field visits confirm that only those above 18 are employed.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.4.4	The unit of certification demonstrates communication about its 'no child labour policy and the negative effects of child labour, and promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live		The company has a no child labour policy which is displayed on the company's noticeboards. Interview with sampled workers indicates the policy has been communicated to them at their morning musters. Also, during stakeholders' consultations with the communities and third-party contractors, they did confirm the policy has been shared with them and communicated to their understanding. In addition, the BU has been issued a Sustainability Policy Pledge by Vendor that is to be signed by all contractors, suppliers and vendors. The Pledge states that the undersigned has read, understood and will comply to The Vendor Code of Business Conduct and BPB Sustainability Policy.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.5: Policies and procedures in place to protect workers' rights.				
6.5.1 (C)	A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all levels of the workforce		The policy to prevent sexual and all other forms of harassment and violence was implemented under the Group Sustainability Policy Statement dated 25/09/2024. The policy is displayed on notice boards at the estate offices. As at todate, there is no evidence or acts that contradict this policy were observed as interviewed the women workers/staffs and representative from gender committee during the audit in the CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			For internal workers, communication of the policy was conducted during morning briefings. For external stakeholders, the policy was communicated during a stakeholder consultation session. Additionally, the CU has formed a Gender Committee responsible for organizing relevant activities and programs. The Sexual Harassment Policy and the flowchart for handling social issues have been explained to all levels of the workforce during Gender Committee meetings.	
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. For internal workers, communication of the policy was conducted during morning briefings. Additionally, the policy was disseminated through other communication platforms such as the Gender Committee and the Morning Muster briefings, ensuring that both male and female workers were made aware of their rights and the company's obligations under the policy. During interviews with sampled female workers, there was consistent evidence that the policy is effectively implemented at the operational level. The workers confirmed that they are entitled to 98 days of paid maternity leave, in compliance with national labour laws. Furthermore, pregnant employees are assigned lighter, non-strenuous tasks to ensure their safety and well-being during pregnancy.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6.5.3	Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified		As verified during an on-site interview with relevant stakeholders, management of estates conducted the assessment in consultation with new mothers and taken actions to address their needs. With regards to Telok Sengat Estate, the new mothers' needs were assessed in April 2023, sighted the needs for the mothers required breastfeeding 30 mins time.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.5.4	Grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce.		BPB has established Grievance Procedure dated 01/03/2022. The procedure outlines respecting anonymity and protects complainants where requested. In addition, Managing Sexual Harassment in the Workforce dated 01/03/2022 was established as guideline and procedure actions to be taken if any case reported. The timeline for each of the stages was outlined in the procedure. A complaint panel was established to handle any complaint in the estate. The grievance procedure was communicated during morning muster and gender committee meeting. Interviewed with the sampled female workers and gender committee chairman, confirmed that they are aware of the complaint procedure and informed that there is no case of sexual harassment and violence reported.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.6: Work is voluntary and specific labor policy and procedures are implemented.				

6.6.1 (C)	All work is voluntary and following are prohibited: • Retention of identity documents or passports • Payment of recruitment fees • Contract substitution • Involuntary overtime • Lack of freedom of workers to resign • Penalty for termination of employment • Debt bondage • Withholding of wages		Based on extensive interviews conducted with a representative sample of foreign workers, several key findings emerged regarding their employment conditions. Firstly, it was observed that these workers keep of their passports, a practice supported by the provision of safety lockers by the management. This measure ensures the security of their important documents, with passports being surrendered solely for the purpose of permit renewal, indicating a responsible approach by the management to document handling. For foreign workers recruitment is managed by Human Resources & Administration Workforce Management Unit. BPB mechanism on responsible migrant workers recruitment that includes monitoring and due diligence of the recruitment agency dated 01/01/2024. For the BU, sighted 1 recruitment agency were appointed. BPB have committed to the policy of no recruitment fees. At all estates, an interview conducted with newly recruited workers, who joined in 2025, confirmed that no recruitment fees were imposed on them. The voluntary nature of overtime work, coupled with appropriate payment practices, reflects a respect for workers' time and labor, with no coercive measures observed. Similarly, the freedom of movement enjoyed by these workers, allowing them to leave the premises at their discretion, signifies a level of autonomy and trust in their conduct. Another significant aspect is the absence of disciplinary measures for resignation or termination of employment, indicating a commitment to respecting workers' decisions regarding their employment status. This is further reinforced by workers' confirmation that there is no evidence of debt bondage or withholding of wages, underscoring the fair and ethical treatment of workers in this regard.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6.6.2 (C)	Where temporary or migrant workers are employed, a specific labour policy and procedures are established and implemented		BPB has established a foreign workers policy statement under Sustainability Policy dated 25/09/2024. The policy mentioned that all foreign employees should be treated fairly in terms of recruitment, terms and conditions of work, provide decent living, no contract substitution and a post arrival program will be conducted once arrive for three months. The BU maintained its specific procedure / flowchart for employment of foreign workers. The procedure has been implemented for any employment related to foreign workers. The company implemented no contract substitution and no discrimination against the foreign workers. Besides, the company also comply with Minimum Wage Order Malaysia and provided orientation to the workers to brief them on the language, safety, regulations in Malaysia and culture. Decent housing was provided to the foreign workers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.7: Appropriate health and safety measures are in place.				
6.7.1 (C)	The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded		The Estate / Mill Managers were appointed as responsible person(s) for safety and health issues and also chairman for OSH Committee. The Managers subsequently assigned duties of ESH coordinator to the Assistants or Healthcare Assistant for the down line implementation of ESH practices in the estates and mill. All identified Executives were officially given a letter for such an appointment. Records of regular meetings between the responsible person and workers to discuss about health and safety had been verified to the satisfactory maintained. Occupational Safety Health (OSH) Committee has been established together. The OSH committee organization chart for 2025 was available. The Estate/Mill Manager is the Chairman and the Mill Engineer/Assistant Manager is the secretary. OSH Committee meetings were held once in three months. Review of the minutes of the meeting.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			OSH Committee meetings confirmed that among the agenda discussed, included the following: • Passing of previous minutes and arising matters. • Accident report (Monthly Data of Mill/Estate Safety Performance) • Workplace inspection • Safety report and programme • Training • Environmental issues • Other matters	
6.7.2	Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in 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 procedures for accident and emergencies has been established. There is formation of ERP Team & ERP for all the identified incidences. In addition the procedures have been summarized in a chart flow form and displayed for information of all employees in the estate. They includes emergencies relating fire, chemical spillage, flood and accident at work place. The organization chart for the ERP team was established and displayed for information of the employees. The important telephone contact numbers were also provided therein. Procedures guidelines were issued by SSD and amended to tailor to the situation differences in the estates and mill. ERT members received training and practice in emergency procedures appropriate to their respective workplace and degree of risk. The training are conducted by an accredited or qualified organization who can demonstrate their suitability to provide training. The trained personnel for the First Aid were among the employees working as field staff/mandores. The first aid boxes were available at various points in the estate office, workshop, and store. The estate distributed the first aid box to the mandores and brought along to the field during operations. In addition, there are also first aid boxes kept in the office, store	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			and workshops. The emergency shower and eye wash was practicable to operate during emergency situation. Records of all accidents are kept and filed. The methodology of occupational injuries is recorded using LTA. (Lost Man day MC.) This is summarized officially in the JKKP 8. Records are kept for a minimum 10 years in the office. Summary for the year is described in the JKKP 8 a mandatory requirement with submission as follows. Accident Statistics are being maintained in a satisfactory manner. In general all major incidences were attended to with proper documents maintained to address root causes and prevention measures etc.	
6.7.3 (C)	Workers use appropriate personal protective equipment (PPE), which is provided free of charge to all workers at the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.		Training and briefing on the operations were provided for workers to educate them on safe working practices. This is also made to ensure that the applicable precautions are adhered. Training for employees are conducted from time to time based on needs through various method such as on the job training, briefings, meetings, etc. The staff and workers such as the storekeepers, Mill workers, harvesters, pruners, field workers, sprayers, fertilizer and rat bait workers were trained and they had understood the hazards involved and how the chemicals should be used in a safe manner. Based on the HIRARC carried out at both estates and the mill the PPE types for the various activities were identified and recommended. The following PPE issuance record issues for the estates and mill in 2025 on selectively period were sighted and verified. Field visits to the following sites observed compliance to PPE adherence	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.7.4	All workers are provided with medical care and covered by accident insurance. Costs		Both the Estates and Mill in the Telok Sengat BU adopted SOCSO for the coverage for the local and foreign workers. The insurance coverage has ceased effective 2018 following the	☒ Conform

	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		Government directive on the coverage. Report for month of April 2025 sighted.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics		Records of all accidents are kept and filed. The methodology of occupational injuries is recorded using LTA. (Lost Man day MC.) This is summarized officially in the JKKP 8. Records are kept for a minimum 10 years in the office. Summary for the year is described in the JKKP 8 a mandatory requirement with submission as follows. Accident Statistics are being maintained in a satisfactory manner. In general all major incidences were attended to with proper documents maintained to address root causes and prevention measures etc.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment				
Criterion 7.1: IPM plans are implemented and monitored to ensure effective pest control.				
7.1.1 (C)	IPM plans are implemented and monitored to ensure effective pest control.		The IPM Plan at Telok Sengat CU, dated 10/01/2025, has been implemented and is actively monitored to ensure effective and sustainable pest control. The objectives of the IPM Plan are as follows: • To minimise or eliminate significant pest threats that may affect palm health, worker safety, and the surrounding community. • To prevent or reduce yield losses and damage to palms caused by pest infestations.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• To enhance biodiversity by encouraging the presence of beneficial flora and fauna within the estate environment. • To ensure effective pest monitoring and early detection, enabling timely intervention and control measures. • To promote ecological balance by encouraging the natural regulation of pest populations through biological control methods. Examples of biological controls implemented include the planting of beneficial plants such as *Turnera subulata*, *Cassia cobanensis*, and *Antigonon leptopus* to attract predatory. Additionally, Barn Owl (*Tyto alba*) boxes have been installed as part of an IPM strategy to control the rat population. The presence of barn owls, which are natural predators of rats, reduces the need for chemical rodenticides. The IPM Plan is also highlighted in the agronomist's report to ensure continuous implementation and monitoring. In addition, records of pesticide usage and reduction trends are maintained to track progress towards minimising chemical input, while periodic training is provided to relevant personnel to build capacity in IPM practices.	
7.1.2	Species referenced in the Global Invasive Species Database and CABI.org are not to be used in managed areas, unless plans to prevent and monitor their spread are implemented.		Plan to prevent and monitor the spread of species referenced in the Global Invasive Species Database and CABI.org (if any). This is not practiced in the visited estate. None of the species were referenced in the Global Invasive Species Database and CABI.org are used in the management of IPM.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.1.3	There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with ap prior approval of government authorities. [For NI to define process]		It was identified that there is no use of fire for the pest control at the estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.				
7.2.1 (C)	Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritised.		The justification for the use of pesticides has been properly documented. The selection of chemical products is based on their specificity to the targeted pest, weed, or disease, as outlined in the following Standard Operating Procedures (SOPs): SOP-O.P.C. No. 01b / 01c, SOP-O.P.C. No. 02a / 04b / 04c, and SOP-O.P.C. No. 04f / 04g / 05b. The manual includes a chemical register list which details the purpose of each chemical used (including the intended target), associated hazard signage, as well as both trade and generic names. All estates maintain their respective chemical registers, which are reviewed and updated periodically. The most recent update was completed in January 2025.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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 Telok Sengat BU, 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,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

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

	diligence refers to: a) Judgment of the threat and verify why this is a major threat b) Why there is no other alternative which can be used c) Which process was applied to verify why there is no other less hazardous alternative d) What is the process to limit the negative impacts of the application 7.2.5 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.		Records showed that pesticides were handled by trained persons and used as per the MSDS/CSDS of the pesticide., the estate had the SOPs for safe-handing of pesticides. Appropriate safety and application equipment had been provided and used as per the CHRA. The staff and workers such as the storekeepers, sprayers and those workers apply the fertilizer were trained and they had understood the hazards involve and how the chemicals should be used in a safe manner. Some of the training records sighted were: ▪ Training for manuring operator ▪ Safety training procedure for sprayer ▪ SW & chemical management training ▪ Nursery handler training ▪ ERP training ▪ Safety training for sprayer ▪ Safe working procedure training for sprayer	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.2.7 (C)	Storage of all pesticides is in accordance with recognised best practices.		The chemical stores in all estates were found to be in compliance with the Occupational Safety and Health Act 1994 (Act 514) as well as in the Pesticides Act 1974 (Act 149). Records of purchase, storage and used were maintained. • All of the stores were equipped with exhaust fans and the door was secured and keys held by only the storekeeper and attendant. Only authorized personnel are allowed to handle the chemicals. • All chemicals were segregated, and fertilizers were well stacked. Relevant MSDS/CSDS were available in the stores. • Empty pesticides containers were triple rinsed, holes punched in them and stored separately in the scheduled wastes store awaiting proper disposal	☒ 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.		With the exception that some empty agrochemical containers were recycled for premixing pesticides for onward delivery to field, the rest of the empty chemical containers were triple rinsed, pierced and stored in the schedule waste store. Empty chemical container classified as SW 409 and disposed to DOE's license contractor.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.9 (C)	Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.		Aerial spraying of pesticides is not a practice in both estates. There was no evidence to show that such a method being used in both estates. This was also supported through interviews with executives, field staffs and workers. No such activities being witnessed during the site inspection.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.2.10 (C)	Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.		Specific annual medical surveillance for pesticide operators was documented, and actions to address related health conditions were demonstrated. The Hospital Assistant will monitor and treat these related health conditions through medical check-ups, including monitoring sugar levels, blood pressure, cholesterol, uric acid levels with BMI, fat percentage, and hemoglobin (for pregnant women) on a weekly/monthly basis. Referrals to the VMO and Klinik Kesihatan will be made as necessary. Moreover, the Hospital Assistant will actively engage in continuous health education sessions during morning muster to adopt a culture of health consciousness among all workers.	☒ 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.		All the estates and mill in the CU complied with procedure and guidelines provided in the *Polisi Pengendalian Racun Perosak Bertoksik Tinggi* signed by the CEO dated 02.12.2019 whereby *no work with pesticides is given to pregnant or breast-feeding women. Tidak dibenarkan pekerja wanita yang MENGANDUNG / MENYUSUKAN anak membuat kerja-kerja penyemburan)* The estates maintained the list of sprayers. Identification of pregnancy status is made by the respective appointed Hospital Attendant during the monthly check-up. Field interviews with the lady workers confirmed that such a regulation is a standard practice in the estates and in compliance.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner				

7.3.1	A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.		The Estates and Mill had established the waste and pollution management plan 2025 as shown below. The PIC and time frame was also shown in the management plan. During site visits at all estates and POM was verified. The landfills were located away from housing complexes and away from water sources. Site visits verify compliance of landfill areas. Recycle waste was available at specified locations such as office, line sites and land fill areas. Some of the waste has been sold to the recycle center and some has been used as landscaping surrounding the line sites. Chamek Estate • Sighted latest disposal on 20/01/2025 by 5E Resources Sdn Bhd for SW 409, SW305 and SW410. – start generated on February 2024 • Inventory of SW has been notified to DOE by monthly basis latest on 06/05/2025. Kulai Young Estate • Sighted latest disposal on 27/12/2024 by 5E Resources Sdn Bhd for SW 409, SW410, SW305. • Inventory of SW has been notified to DOE by monthly basis latest on 26/05/2025. Telok Sengat Estate • Sighted latest disposal on 06/05/2025 by Modern Energy Sdn Bhd for SW409. • Inventory of SW has been notified to DOE by monthly basis latest on 15/05/2025. Telok Sengat POM • It was found that scheduled waste generated at the estate stored not more than 180 days. Last disposal was made on	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			20/05/2025 and all the disposal was made by DOE licensed contractor named Modern Energy Sdn. Bhd. for items SW305, SW409, SW410. • Inventory (5th Schedule) was up to date and tally with the physical stock at the storage area. Verified 5th Schedule was updated and reported using online consignment note was carried out accordingly. The management has communicated the 5th Schedule via manual monthly and latest on 27/05/2025. During site visit at Chamek Estate housing area (no. 74 – contractor house) it was found that domestic waste has been managed accordingly, meanwhile during site visit at all housing compound was found that the waste has been collected 2-3x per week and was managed accordingly by CU, thus previous *Minor NCR RAR 01 2024* was satisfactory closed.	
7.3.2	Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.		Based on waste categories, disposal method demonstrated as per procedures and in compliance with legal requirements. The SOP for Scheduled Waste disposal is established as Boustead Plantations - Scheduled Waste Management; Date: June 2017. Scheduled Waste management records including inventor and disposal consignment maintained via “e-SWIS”. SW in the mill was disposed via DOE registered disposal contractor. Domestic waste generated from workers quarters was disposed either in land fill for the or via local authority collection as following. • Telok Sengat Estate and POM via Local council collection i.e. Majlis Perbandaran Pengerang Disposal • Chamek Estate via landfill at Block PM01C • Kulai Young Estate via Local council collection i.e. Seelong Environmental Centre	☒ 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 sites visit was confirmed the CU does not used open fire to dispose all the waste items. All the waste waste has been disposed through land fill areas and Government Disposal area (Seelong Environmental Centre – Kulai). The landfills were located away from water sources. Site visits verify compliance of landfill areas. Domestic waste generated from workers quarters was disposed either in land fill for the or via local authority collection as following. • Telok Sengat Estate and POM via Local council collection i.e. Majlis Perbandaran Pengerang Disposal • Chamek Estate via landfill at Block PM01C • Kulai Young Estate via Local council collection i.e. Seelong Environmental Centre	☒ 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 BU continued to implement the good agriculture practices as contained in SOPs, to manage soil fertility, to optimise yield and minimise environmental impacts. Fertilizers application, which was of paramount importance for maintenance of soil fertility. Annual fertilizer recommendations were made based on annual foliar sampling. The fertilizer application program was monitored using program sheets, bin cards, Field Cost book and Fertilizer Quality Assessment.	☒ 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 and the results have formed part of the basis for fertilizer input recommendations. These periodic tissue and soil samplings are essential to monitor changes in nutrient status over time. Annual foliar sampling is	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			conducted to assess key nutrients, specifically nitrogen (N), phosphorus (P), potassium (K), magnesium (Mg), calcium (Ca), and boron (B). Both foliar and soil sampling and analysis are conducted concurrently. As of now, the sampling activities have been completed.	☐ 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.		The nutrient recycling strategy is currently implemented exclusively at Telok Sengat Estate. This strategy includes the recycling of Empty Fruit Bunches (EFB) as palm residues and the optimal use of inorganic fertilizers. No EFB has been applied at Chamek Estate due to their considerable distance from the mill. This logistical challenge makes it impractical to transport EFB to these estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.4.4	Records of fertiliser inputs are maintained.		All estates have continued to maintain comprehensive records of fertilizer inputs. Fertilizer application programs and relevant documentation were made available to the auditors for verification. Fertilizer usage was monitored and aligned with agronomic recommendations. All input records were maintained systematically in the Fertilizer Application Record Books and corresponding Bin Cards. The 2024 Dashboard Fertilizer records indicated that application levels were consistent with the planned program. Due to the late delivery of fertilizers, the recommended fertilizer application for 2025 has not yet been carried out. The application is expected to commence from June 2025 onwards.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 7.5: Practices minimise and control erosion and degradation of soils				
7.5.1 (C)	Maps identifying marginal and fragile soils, including steep terrain, are available.		On all estates, maps identifying marginal and fragile soils, including steep terrain. There is no extensive planting on marginal and fragile soils. There were no problematic soils (e.g. podzols and acid sulphate soils) on all estates. The estates maintained the following maps and documents for proof of recognized legal rights. Documents were sighted and verified. A scale of map at 1:10000 to 1: 15000 is established. Maps were prepared and updated.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.5.2	There is no extensive replanting of oil palm on steep terrain.		Auditors had verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates at replanting area, it is confirmed that there was no replating or new planting of oil palm on steep terrain or new development of areas at all estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.5.3	There is no new planting of oil palm on steep terrain.		Auditors had verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates at replanting area, it is confirmed that there was no replating or new planting of oil palm on steep terrain or new development of areas at all estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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.			☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.6.2	Extensive planting on marginal and fragile soils, is avoided, or, if necessary, done in accordance with the soil management plan for best practices.		Extensive planting on marginal and fragile soils is not practiced within the estate. No fragile soil has been categorized on the estate premises. In the planning process for replanting, careful consideration is given to factors such as land terrain, drainage, and road systems. Reference is made to the Boustead Agricultural Manual on best practices for planting oil palm to ensure adherence to industry standards and guidelines.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure		Soil maps and topography information were utilized in the planning of replanting activities. The details of soil series and topography are documented in section 7.5.1. The estate has taken into account factors such as land terrain, drainage, and road systems during the planning process. In ensuring best practices, reference was made to the Boustead Agricultural Manual on planting oil palm. This manual provides guidelines for optimal planting practices, contributing to the success of the replanting efforts.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 7.7: No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.				
7.7.1 (C)	There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas.		Auditors had verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates, it is confirmed that there were no new planting or new development of areas at the BU. Furthermore, this is not applicable, as no peat soils are present in the three estates visited, Chamek, Kulai Young and Telok Sengat. This is supported by the respective soil maps for each estate, and no peat areas were observed during the site visit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.7.2	Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).		This requirement is not applicable, as no peat soils are present in the three estates visited, Chamek, Kulai Young and Telok Sengat. This is supported by the respective soil maps for each estate, and no peat areas were observed during the site visit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.7.2 (C)	Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).		This requirement is not applicable, as no peat soils are present in the three estates visited, Chamek, Kulai Young and Telok Sengat. This is supported by the respective soil maps for each estate, and no peat areas were observed during the site visit.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

7.7.3 (C)	Subsidence of peat is monitored, documented and minimised.		This requirement is not applicable, as no peat soils are present in the three estates visited, Chamek, Kulai Young and Telok Sengat. This is supported by the respective soil maps for each estate, and no peat areas were observed during the site visit.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.4 (C)	A documented water and ground cover management programme is in place.		This requirement is not applicable, as no peat soils are present in the three estates visited, Chamek, Kulai Young and Telok Sengat. This is supported by the respective soil maps for each estate, and no peat areas were observed during the site visit.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.5 (C)	For plantations planted on peat, drainability assessments are conducted following the RSPO Drainability Assessment Procedure, or other RSPO recognised methods, at least five years prior to replanting. The assessment result is used to set the time frame for future replanting, as well as for phasing out of oil palm cultivation at least 40 years, or two cycles, whichever is greater, before reaching the natural gravity drainability limit for peat. When oil palm is phased out, it is replaced with crops suitable for a higher water table (paludiculture) or		This requirement is not applicable, as no peat soils are present in the three estates visited, Chamek, Kulai Young and Telok Sengat. This is supported by the respective soil maps for each estate, and no peat areas were observed during the site visit.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

	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 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, Chamek, Kulai Young and Telok Sengat. This is supported by the respective soil maps for each estate, and no peat areas were observed during the site visit.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.7 (C)	All areas of unplanted and set-aside peatlands in the managed area (regardless of depth) are protected as "peatland conservation areas"; new drainage, road building and power lines by the unit of certification on peat soils is prohibited; peatlands are managed in accordance with the 'RSPO BMPs for Management and Rehabilitation of Natural Vegetation Associated with Oil Palm Cultivation on Peat', version2 (2018) and associated audit guidance.		This requirement is not applicable, as no peat soils are present in the three estates visited, Chamek, Kulai Young and Telok Sengat. This is supported by the respective soil maps for each estate, and no peat areas were observed during the site visit.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
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		Water Management Plan for Telok Sengat BU was made available and documented. The Management Plan was developed in order to maintain the quality and availability of natural water resources by practicing efficient water consumption through various methods. In the Water Management Plan, the BU has also identified actions to be taken in the event of water supply shortage, as the estates reply on the rain water and owned water catchment for the domestic consumption.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	to pollution of water used by communities. 7.8.1 b. Workers have adequate access to clean water		*Sampling for treated water and river water quality as been guidance by SOP: SSD/04/SDR-01, effective date 04/01/2024.* Results were indicated and follow as per National Water Quality Standards for Malaysia (NWQSM) limits class IIB. Telok Sengat BU estates and mill, clean water has been supplied by government (Syarikat Air Johor) to all housing complexes.	
7.8.2	7.8.2 (C) Water courses and wetlands are protected, including maintaining and restoring appropriate riparian and other buffer zones in line with 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April 2017).		The BU continued to protect watercourses by maintaining and restoring appropriate riparian buffer zones along natural waterways. These buffer zones are crucial for preventing soil erosion, reducing runoff, and filtering pollutants before they reach the water. The estates followed the existing company policy to preserve these buffers by restricting agrochemical applications and leaving the areas undeveloped during replanting. This policy helps maintain water quality and supports biodiversity by providing habitats for various species. Watercourses and wetlands are protected, including the maintenance and restoration of riparian buffer zones, which serve as natural barriers against flooding and contribute to the overall health of the ecosystem. Detailed guidelines are provided in the River Reserve Management, ensuring that all practices are aligned with environmental sustainability commitment. Signboards were displayed accordingly at applicable sites to raise awareness among workers and visitors about the importance of these zones. During the site inspection of riparian buffer zones, it was observed that best practices were implemented in line with the RSPO Manual on BMPs for the management and rehabilitation of riparian reserves. This compliance demonstrates the commitment to sustainable practices and the continuous effort to meet RSPO standards, which are essential for certification and for promoting responsible environmental commitments.	☒ 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.		License number – 006380 valid until 30/06/2025. The license indicated that the mill has a capacity of 40mt/hr. Treated effluent is allowed to be discharged as waterways – Sg. Layau. Analysis of the final discharge was carried out on a monthly basis. Review of the results indicated that all parameters were within the regulatory limit such as <20 mg/l for BOD. The latest Quarterly report was sent to DOE on 15/04/2025 for First Quarter 2025 (Jan. to March). Final discharge report has been analyzed monthly by external accredited laboratory "Prisma Laboratory (M) Sdn Bhd." on monthly basis, and results were indicating BOD, pH, COD, Suspend solid, oil and grease, ammoniacal nitrogen, and total nitrogen. Based on the result, all the parameters were below from regulary requirement (Jadual Pematuhan).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required) • required)
7.8.4	Mill water use per tonne of FFB is monitored and recorded.		The mill processing water is obtained from the water catchment adjacent to the mill complex. The water usage monitoring is done monthly. Samples recording water usage per mt in 2024 to 2025 of fresh fruit bunches (FFB) below; Baseline is 1.50 ratio. A slight inconsistent trend was noted. This was due to the process cleaning of the mill.	☒ 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.		A plan for improving the efficiency of the use of fossil fuels is in place and has been incorporated into the Environmental Aspect and Impact activities report 2024. The document was reviewed/updated in January 2025. The Environment	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			Management Plan for efficiency of fossil fuel usage are detailed below: The utilization of fossil fuel in 2025 is being monitored with records ratio diesel L/FFB mt shown below Diesel usage by activities (by company and contractors) for on-site annual field fuel use i.e: • Transport of FFB to mill • Transport of fertilisers and materials to the field • Transport of EFB and compost • Mechanised harvesting and weeding • Transport of workers on site for field operations • Machineries – compost turners, pumps, offices in the field • Fuel used for supporting departments e.g. conservation, workshops • Workers transport (home to work site) • Gen-sets for housing • Machinery for land clearing and replanting • Transport of seedlings for replanting	☐ 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.		GHG emission source was identified in the wate management plan and pollution prevention plan. All the action taken and plan including time frame was established in the management plan. Sighted an evidence GHG calculator were submitted to RSPO on date 26/05/2025 and the detail of date were reported in table Appendix 2: Greenhouse Gas (GHG) Reporting Summary.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.10.2 (C)	Starting 2014, the carbon stock of the proposed development area and major potential sources of emissions that may result directly from the development are estimated and a plan to minimise them prepared and implemented (following the RSPO GHG Assessment Procedure for New Development).		Auditor has verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates areas. Based on the observation during the audit, it is confirmed that there was no new planting or new development of areas at Telok Sengat BU. Hence, RSPO GHG Assessment Procedure for New Development was not applicable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.10.3 (C)	Other significant pollutants are identified and plans to reduce or minimize them implemented and monitored.		Assessment of all polluting activities has been conducted and monitored. This included the gaseous emissions, particulate / soot emissions and effluent. The BU has continued to maintain its environmental aspects/impacts register associated with their activities. Environmental aspect and impact (EAI) records which covers estates and mill activities / operation. '*Pollution Identification Environmental Improvement Action Plan'* is used to identify the waste products and sources of pollution, was in place and is reviewed accordingly. Among others the significant environmental receptors for the estates and mill operations were: Telok Sengat Palm Oil Mill conducted boiler stack sampling for each of the boiler stack. Results were within the acceptable limit. The mill was also equipped with a Continuous Emission Monitoring System (CEMS). Data from the stack is connected online to DOE's office. Boiler smoke emission data are within the DOE limit. An assessment of identified polluting activities is being conducted and monitored, inclusive of gaseous emissions, particulate / soot emissions and effluent. '*Pollution Prevention Plan and Waste Management Action Plan*" is used to identify the waste products and sources of	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			pollution – is in place and is being reviewed and implemented accordingly.	
Criterion 7.11: Fire is not used for preparing land and is prevented in the managed area.				
7.11.1 (C)	Land for new planting or replanting is not prepared by burning.		Boustead Plantations Berhad has established the SOP for Area/Field: Replanting; Activity: Felling & Clearing; Aspect: Soil Erosion; Environmental Load Item: Oil palm tree removal (temporary bare ground/top surface); Control: Low Cover Crop (LCC) upon replanting. Management also issued a memo i.e. Oil Palm Circular that instructed no open burning for replanting. Field inspection to the replanting area during on-site assessment confirmed no indication of using fire or open burning conducted during land clearing before replanting.	☒ 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.		Each operating unit within CU establishes its own Fire Fighting Team as part of its Emergency Response Team to attend to any emergency fire as well for fire prevention and control measures for the areas managed. Annual fire drill conducted with latest for sample in Chamek Estate on 13/03/2025, Kulai Young Estate on 07/03/2025, Telok Sengat Estate on 17/01/2025, and on 09/05/2025 at Telok Sengat POM.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.11.3	The unit of certification engages with adjacent stakeholders on fire prevention and control measures.		Each operating unit within BU engages with adjacent stakeholders on fire prevention and control measures during external stakeholder meeting latest conducted on 18/03/2025 in Chamek Estate, 11/09/2024 in Kulai Young Estate and 11/12/2024 at Telok Sengat Estate/POM, and on 19/05/2025 at Telok Sengat POM.	☒ 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.		Not applicable as no new development in all estates within Telok Sengat BU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.12.2 (C)	HCVs, HCS forests and other conservation areas are identified as follows: a) For existing plantations with an HCV assessment conducted by an RSPO-approved assessor and no new land clearing after 15 November 2018, the		Information of HCVs, HCS forests and other conservation areas identified available as per report of High Conservation Value (HCV) Assessment Report (Multi-site) for Boustead Plantations Berhad covering Telok Sengat Estate, Kulai Young Estate, Chamek Estate, Eldred Estate and Bekoh Estate dated July 2018 was available. Results of assessment in 2018 concluded that there were HCV presence within Telok Sengat certification unit and HCV	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	current HCV assessment of those plantations remains valid.		management actions recommended as per following: • HCV 1: Mark and label boundaries of HCV areas (Present in Telok Sengat & Chamek Estate) • HCV 2: Mark and label boundaries of HCV areas (Potentially present in Telok Sengat Estate) • HCV 3: Mark and label boundaries of HCV areas (Present in Telok Sengat Estate) • HCV 4: Mark and label boundaries of HCV areas (Present in all estates) • HCV 6: Mark and install signage for each HCV site (Present in all estates) The assessment was conducted by the Malaysian Environmental Consultants (MEC) on 2-11 April 2018 with public stakeholder consultations done on 21-22 May 2018. Since 2018, the update to the HCV management areas at Telok Sengat BU estates were done in 2021 followed by the latest update in 2023.The latest update was realignment of the rivers by using Google Earth imagery analysis and GIS mapping. Hence, at the time of this Audit the total HCV management areas is 48.29 ha.	☐ 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.		Notwithstanding, no new development in all estates within Telok Sengat Business Unit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.12.3 (C)	In High Forest Cover Landscapes (HFCLs) within HFCCs, a specific procedure will apply for legacy cases and development by indigenous peoples and local communities with legal or customary rights, taking into consideration regional and national multi-stakeholder processes. Until this procedure is developed and endorsed, 7.12.2 applies. PROCEDURAL NOTE for 7.12.3: There should be demonstrable benefits to the local community; clear recognition of legal and customary lands based on participatory land use planning; development should be proportional to the needs of the local community; with a balance between conservation and development. This procedure will also cover planting on previous or abandoned agricultural land / plantations. All other P&C requirements apply, including FPIC and HCV requirements.		Notwithstanding, no new development in all estates within Telok Sengat Business Unit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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).		No new development in all estates within Telok Sengat Business Unit. For existing operations, for identified HCV presence in individual estates as per report of High Conservation Value (HCV), the implementation of HCV management plan (established yearly) with objectives, targets and action plan which were in-line with recommendation from the HCV assessor. HCV and RTE Monitoring reports as well as HCV Management Plans enable development of the Annual HCV Management Plan each operating units providing recommendations on management the HCV and RTE adequately.	☒ 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 involvement in the maintenance and management of these conservation areas.		No rights of local communities have been identified in HCV areas within estates under Telok Sengat Business Unit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.12.6	All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species.		There is no RTE or high biodiversity value other than identified by assessor estate within Telok Sengat Business Unit. Based on the assessment report, there was an average of 82 wildlife species counted. There are 4 vulnerable (VU) species available or sighted which are as follows: - Pigtailed macaque - Milky stork - Otter – most likely the smooth otter - The White-vented Myna bird Training/Briefing to educate the workforce about the status of RTE species and their protection at Telok Sengat BU was conducted as verified. As per recommendation, HCV and RTE monitoring were carried out at each Estate in BU.	☒ 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.		There is no RTE or high biodiversity value other than identified by assessor estate within Telok Sengat Business Unit. Based on the assessment report, there was an average of 82 wildlife species counted. There are 4 vulnerable (VU) species available or sighted which are as follows: - Pigtailed macaque - Milky stork - Otter – most likely the smooth otter - The White-vented Myna bird As per recommendation, HCV and RTE monitoring were carried out at each Estate in BPB CU. Sampled monitoring record of HCV and RTE at Chamek Estate dated 20/05/2025; Kulai Young Estate dated 22/05/2025, and Telok Sengat Estate on 13/5/2025 were sighted and verified. Outcomes of this monitoring are fed back into the management plan.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.12.8 (C)	Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018, the Remediation and Compensation Procedure (RaCP) applies.		No land clearing without prior HCV assessment since November 2005 or without prior HCV-HCSA since 15 November 2018. Hence, no Remediation and Compensation Procedure (RaCP) applies.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6. Summary of Audit Findings

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	-	-	-	**-**
Certification Systems Document	-	-	-	**-**
Total	**2**	-	-	**2**

7. Nonconformity(ies) Issue in this Audit

Indicator Number	3.4.3
Nonconformity Number	MRS01/2025
Nonconformity Category	☒ Major Nonconformity ☐ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	30 May 2025
Nonconformity Issued To *(when more than one site/member)*: Telok Sengat POM, Telok Sengat Estate, and Chamek 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	MYNI 2019 RSPO P&C 2018
Nonconformity Statement: **Finding:** 1.Stakeholder meeting was conducted not covered all identified stakeholders. 2.Social management plan was not updated with input from all the identified stakeholders 3.Social impact assessment and social management plan were not covered on replanting activities.	
Evidence: 1.At Telok Sengat POM, the stakeholder meeting was conducted on 19/5/2025 with supplier, CPO transporter, and outsider FFB supplier. However, the mill was not invited other identified stakeholders for the stakeholder meeting such as own estate, CPO buyer, palm kernel buyer, government agencies, affected/nearby local community, and NGO. 2.The 'Social Management & Mitigation Plan' of Telok Sengat POM was updated on 17/5/2025. No input (suggestion/comment/issue) from the stakeholder meeting with supplier, CPO transporter, and outsider FFB supplier in the action plan. And, the relevant stakeholders (own estate, CPO buyer, palm kernel buyer, government agencies, affected/nearby local community, and NGO) were not invited for stakeholder meeting in year 2025, thus, there was also no input from these stakeholders in the management plan. 3.At Telok Sengat Estate, it was found that there was no assessment prior to replanting activities with the workers (harvesting, de-creeping), and external smallholders for replanting activities at Field PR2024B (neighbouring with Ladang Air Tawar 1). The available SIA report (June 2018) did not address on the effect of replanting operation to the internal and external stakeholders. The management plan titled 'Social Management & Mitigation Plan' revision date 27/05/2025 also yet to identify the impact of replanting activities to the internal and external stakeholders (positive and negative impacts). 4.At Chamek Estate, it was found that there was no assessment prior to replanting activities with the workers (harvesting, de-creeping), and external smallholders for replanting activities at Field	

PR2023A and PR2025A (neighbouring with smallholder – Chik Sun Hong). The available SIA report (June 2018) did not address on the effect of replanting operation to the internal and external stakeholders. The management plan titled 'Social Management & Mitigation Plan' revision date 16/05/2025 also yet to identify the impact of replanting activities to the internal and external stakeholders (positive and negative impacts).	
Root Cause Analysis	The issue: 1. Telok Sengat Mill: External stakeholder such as own estate, CPO buyer, palm kernel buyer, government agencies, affected/nearby local community, and NGO were not invited to attend the recent external stakeholder meeting. 2. Telok Sengat Mill: No input (suggestion/comment/issue) from the supplier, CPO transporter, and outsider FFB supplier incorporated in the action plan. 3. Telok Sengat Estate: No assessment prior to replanting activities was conducted towards the affected workers and relevant stakeholders. Existing SIA report did not address the impact of replanting activities. Social Management & Mitigation Plan does not identify the impact of replanting activities. 4. Chamek Estate: No assessment prior to replanting activities was conducted towards the affected workers and relevant stakeholders. Existing SIA report did not address the impact of replanting activities. Social Management & Mitigation Plan does not identify the impact of replanting activities. The root cause: 1. Telok Sengat Mill: The mill has only invited suppliers, CPO transporters, and external FFB suppliers to stakeholder meeting, assuming this was acceptable because it had been their long-standing practice since the beginning. 2. Telok Sengat Mill: The mill management did not incorporate inputs (suggestions, comments, or issues) from suppliers, CPO transporters, and external FFB suppliers into the management plan due to a lack of awareness that such feedback was required. 3. Telok Sengat Estate: There was a lack of awareness regarding the requirement to conduct an assessment with workers and stakeholders prior to replanting. As a result, the management plan was not updated to reflect the replanting activities. 4. Chamek Estate: There was a lack of awareness regarding the requirement to conduct an assessment with workers and stakeholders prior to replanting. As a result, the management plan was not updated to reflect the replanting activities
Correction(s)	1. Telok Sengat Mill: Mill immediately shares the stakeholder meeting's presentation to the other identified stakeholder such as own estate, CPO buyer, palm kernel buyer, government agencies, affected/nearby local community, and NGO.

	2. Telok Sengat Mill: Include the feedback or comments from stakeholder into the management plan. 3. Telok Sengat Estate: The Sustainability & Safety Department (SSD) will appoint an external assessor by the third quarter (Q3) to carry out a comprehensive review of the Social Impact Assessment (SIA) 4. Chamek Estate: The Sustainability & Safety Department (SSD) will appoint an external assessor by the third quarter (Q3) to carry out a comprehensive review of the Social Impact Assessment (SIA)
Corrective Action Implemented *(including any evidence submitted)*	1. Telok Sengat Mill: Mill to invite all identified stakeholders during the next external stakeholder meeting. Next, all feedback or comments from the stakeholders to be incorporated into the management plan. 2. Telok Sengat Mill: To include the feedback or comments from stakeholder into the management plan moving forward. 3. Telok Sengat Estate: Review the replanting program and conduct a comprehensive assessment involving all relevant stakeholders before commencing any future replanting activities. Schedule the assessment in advance to ensure it is not missed. 4. Chamek Estate: Review the replanting program and conduct a comprehensive assessment involving all relevant stakeholders before commencing any future replanting activities. Schedule the assessment in advance to ensure it is not missed.
Date of Response	24 July 2025
Audit Team Conclusion *(including any evidence reviewed)*	Email was sent to all identified stakeholders on 30/6/2025, 1/7/2025, and 4/7/2025 such as BOMBA, KLK, Telok Sengat Estate, Chamek Estate, Bekoh Estate, Eldred Estate, Kulai Young Estate, and received feedback from stakeholders (own estate, government agencies) latest on 2/7/2025 without any comments. Verified quotation for the Social Impact Assessment for Telok Sengat BU (3 estates and 1 mill) from MMZ Nexus Ventures (Ref: MMZNV/2025/Q0030) dated 24/6/2025. The item quoted for the SIA as listed below: a.Identification of the stakeholders b.Conducting the stakeholder meeting c.Interviewed stakeholder internal and external d.Analyze the primer data and secondary data to identify key social impact. e.Recommend enhancement and mitigation measures f.Develop the SIA Management Plan The SIA is expected to be completed in December 2025. Thus, the completed SIA report will be verified by auditor during the next audit. Social Impact Management & Mitigation Plan for Telok

	Sengat POM dated 2/7/2025. Highlighted in the management plan that no recommendation or feedback from the external stakeholders such as CPO buyer – KL Kepong, and palm kernel buyer – PGEO. The social management plan will be revised once the Social Impact Assessment is ready in December 2025.
Status of Nonconformity	☒ Closed ☐ Open
Date of Closure:	28 Aug 2025

<table>
<tr><td>Indicator Number</td><td>3.8.7</td></tr>
<tr><td>Nonconformity Number</td><td>RAR 01 2025</td></tr>
<tr><td>Nonconformity Category</td><td>☒ Major Nonconformity
☐ Minor Nonconformity</td></tr>
<tr><td>Recurring Nonconformity</td><td>☐ Yes
☒ No</td></tr>
<tr><td>Date of Nonconformity Issued</td><td>30 May 2025</td></tr>
<tr><td colspan="2">Nonconformity Issued To (when more than one site/member): Telok Sengat Palm Oil Mill</td></tr>
<tr><td>Deadline:</td><td>☒ 3 months from date of closing meeting
☐12 months from date of closing meeting</td></tr>
<tr><td>Mode of Nonconformity Closure</td><td>☐ Onsite
☒ Off-site</td></tr>
<tr><td>Standard Reference</td><td>MYNI 2019 RSPO P&C 2018</td></tr>
<tr><td colspan="2">Nonconformity Statement:

Finding:
Telok Sengat POM does not inform the CB immediately if there is a projected overproduction of certified volume.</td></tr>
<tr><td colspan="2">Evidence: Sighted over production for FFB, CPK, and CPO have been identified from MB accounting system record for May 2024 to April 2025 details certified FFB, CPO, and PK produced, as per below:
<table>
<tr><th>License</th><th>Actual</th></tr>
<tr><td>•FFB: 103,020mt
•CPO: 21,124.10mt
•PK: 3,880.80mt</td><td>• FFB: 108,620.92mt
• CPO: 26,279.20mt
• PK: 4,209.88mt</td></tr>
</table></td></tr>
<tr><td>Root Cause Analysis</td><td>The issue: There is projected overproduction of certified volume.

The root cause: Three supply bases got RSPO certification in mid-Q3 2024. But during the last audit, this was not included in the certified product projections because the certification happened after the audit</td></tr>
<tr><td>Correction(s)</td><td>Mill immediately informs the Sustainability & Safety Department (SSD) to request for additional certified volume.</td></tr>
<tr><td>Corrective Action Implemented
(including any evidence submitted)</td><td>Mill to continuously monitor addition of certified FFB, CPO, and PK, and well notify the SSD and Marketing Department for further action.</td></tr>
</table>

Date of Response	24 July 2025
Audit Team Conclusion *(including any evidence reviewed)*	Verified the approval granted for volume extension on 3/6/2025 (Request ID: REQ25-00001839) for 25,000 MT FFB, 6,047.50 MT CSPO, and 967.50 MT CSPK.
Status of Nonconformity	☒ Closed ☐ Open
Date of Closure:	28 Aug 2025

Add tables as necessary

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

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

Add tables as necessary

9. Nonconformities raised in the previous audit

Indicator No	Nonconformity No	Evidence Observed / Nonconformity Raised	Auditee Response Correction / Corrective Action	Verification of Correction/ Corrective Action	Conclusion /Status
6.2.2	ISMA 01 2024	**Major NCR** Finding: Verified salary slips for Contractor's workers and Employment contracts between Contractors and workers showed inadequate detailing of remuneration and employment entitlements in the workers' salary slips and employment contracts respectively hence, not in compliance with 5 (b) and 5 (c) Employment Regulation 1957. Objective evidence: Inadequate detailing of contractor's workers salary slips: *Kulai Young Estate* Salary slips (January 2024) for Worker (Mohd Hafis bin Azizan) of Contractor (Distinction One Sdn Bhd) did not provide the following detail: 1. Actual production for the month and remuneration(allowance)	The root cause: No dedicated person in-charge to monitor the detailing in the contractor's workers' pay slip and entitlement in employment contract. Correction: 1. Respective sites conducted an engagement with their contractors to brief on the mandatory pay slip detailing requirement as well as entitlement in the Employment Contract. 2. Related contractors revised their workers' pay slip template to include the missing details. 3. Related contractors revised their workers' Employment Contract to include missing entitlements. Corrective action:	Root cause accepted. The auditor has reviewed the attached evidence, which includes: 1) **Appointment Letter** An official appointment letter has been issued for the person responsible for monitoring contractor workers' pay slips and ensuring alignment with the entitlements outlined in their employment contracts. 2) **Monitoring Checklist for Contractors** A comprehensive checklist has been developed for contractors to verify that all necessary details are accurately reflected. This includes monitoring actual production, remuneration calculations, and other key entitlements such as annual	**Status: Closed**

		calculation (which is based on piece/production rate *Telok Sengat POM* Salary slips (May 2024) for Worker (Mohammad Falhan bin Mazlan) of Contractor (Yewtan Enterprise Sdn Bhd) did not provide the following detail: 1. Calculation of remuneration (piece rated) not shown 2. Production amount not stated Salary slips (June 2024) for Worker (Mohammad Shafiee bin Roslee) of Contractor (Sing Rubber & Transport Sdn Bhd) did not provide the following details: 1. Calculation of remuneration (piece rated) not shown 2. Production amount not stated Inadequate detailing of workers entitlement in the Employment contract (between contractor and its workers) *Chamek Estate* Employment contract between Contractor (Distinction One Sdn Bhd) and its worker (Mohd Hafis bin Azizan) do not contain the following: 1. Number of days entitlement for paid Annual and Sick leaves	1. Appoint suitable person in-charge (PIC) to monitor the detailing in the contractor's workers' pay slip and entitlement in employment contract. 2. Next, develop a monitoring checklist to ensure all required details i.e., actual production, calculation of remuneration, etc. included in the contractor's workers' pay slip and entitlement i.e., annual leave, sick leave, public holiday, overtime rate, daily working times, threshold productivity for allowance entitlement, etc. 3. Appointed PIC to conduct monthly monitoring on the contractor's workers' pay slip and annual basis monitoring on the employment contract.	leave, sick leave, public holidays, overtime rates, daily working hours, and the threshold productivity for allowance entitlement. 3) **Revised Pay Slips (Distinction One Sdn Bhd, Yewtan Enterprise Sdn Bhd)** Updated pay slips have been provided for January to May 2024 (Distinction One Sdn Bhd) and May and June 2024 (Yewtan Enterprise Sdn Bhd). These revisions now include the actual production for each month and corresponding remuneration calculations based on the piece/production rate for contractor workers. 4) **Revised Employment Contracts** Employment contracts have been updated to include detailed entitlements such as the number of days for paid annual and sick leave, paid public holidays, overtime rates, daily working hours, incentive details, and the threshold for incentive entitlement. These changes apply to contractors like Distinction One Sdn Bhd at	

		2. Paid Public holidays entitlement 3. Overtime rates 4. Daily working times *Telok Sengat Estate* 1. Employment contract between Contractor (Lian Kin Tractor Works) and its worker (Andros bin Ali) do not contain the following 2. Number of days entitlement for paid Annual and Sick leaves 3. Paid Public holidays entitlement 4. Overtime rates 5. Daily working times *Telok Sengat POM* Employment contract between Contractor (Yewtan Enterprise Sdn Bhd) and its worker (Shahri bin Giman) do not contain the following 1. Number of days entitlement for paid Annual and Sick leaves 2. Paid Public holidays entitlement 3. Overtime rates 4. Daily working times 5. Threshold productivity for allowance entitlement Employment contract between Contractor (Sing Rubber & Transport Sdn Bhd) and its worker		Chamek Estate, Lian Kin Tractor Works at Telok Sengat Estate, and Yewtan Enterprise Sdn Bhd at Telok Sengat POM. It was concluded that the measures implemented as outlined above were effective in addressing the findings.	

		(Muhamad Noor Arif bin Zulkifli) do not contain the following Incentive detail and threshold for incentive entitlement			
3.3.2	RAR 01 2024	**<u>Minor NCR</u>** Finding: The mechanism to check consistent implementation for health programmed was not effectively implemented. Objective evidence: During the documents reviewed at Chamek Estate and Telok Sengat POM, lapses were observed in the monitoring of audiometric tests and medical surveillance programs.	The root cause: No dedicated person in-charge to monitor the implementation of audiometric tests and medical surveillance programs. Correction: Immediately contact panel clinic for quotation and set an appointment to conduct audiometric tests and medical surveillance. Corrective action: Appoint a suitable person in-charge to monitor the implementation of audiometric tests and medical surveillance programs.	Telok Sengat Estate Medical surveillance carried for 15 operators by Klinik Moiz, by OHD Dr Hussain Bin Moiz, HQ/17/DOC/00/00005, on date 09 & 10/10/2024. Result was satisfactory. Hearing assessment has been conducted by Handstech Solution Services Sdn Bhd, DOSH reg no: JH/03/04/106, on date 23/07/2024 for 3 employees Tractor driver) and results was satisfactory. Telok Sengat POM Mill had conducted recommendation from CHRA and NRA evidence as per below: • Medical surveillance (MS) and confined space (CS) health surveillance were conducted for (MS) 12 employees and for (CP) 14 employees on 09/07/2024, at Klinik	**Status: Closed**

				APM Desaru by Dr. Logeshwara and Balakrishnan, Occupational Health Doctor (OHD), #HQ/21/DOC/00/721. Results from the assessment were indicated all the employees were physically and mentally fit. • Audiometric tests are carried out annually. The last audiogram was conducted on 24/05/2025 for 100 workers. The audiometric test was carried out by Industrial Safety Management Services under supervision OHD Dr. Tan Wee Jian #HQ/18/DOC/00/188. However results not yet avalaible. The mechanism to check consistent implementation for health programmed was effectively implemented. During the documents reviewed at Chamek Estate and Telok Sengat POM, no lapses were observed in the	

				monitoring of audiometric tests and medical surveillance programs. Therefore, previous raised *Minor NCR RAR 01 2024 was satisfactorily closed.*	
7.3.1	RAR 02 2024	**<u>Minor NCR</u>** Finding: The waste management plan was not implemented accordingly. Objective evidence: During the site visit to the housing area of Chamek Estate (Contractor House No. 74), it was observed that domestic waste such as scrap iron, bottles, drums, plastic waste, and tractor tires had been left unattended at the rear of the housing area. Similarly, during the site visit to Telok Sengat Estate (Nanyo Division), it was noted that domestic waste including drums, plastic waste, containers, and other waste had been left unattended in the green book area and near the chicken barn.	The root cause: Housing inspection checklist was not comprehensive, i.e., did not have a criterion to check presence of domestic waste near housing compound surrounding, including green book area and chicken barn. Correction: 1.Chamek Estate – Clear up the domestic waste near contractor's house number 74. 2.Telok Sengat Estate (Nanyo Division) - Clear up the domestic waste near green book area and near the chicken barn. Corrective action: 1.Chamek Estate: a. Revise housing inspection checklist by including a criterion to check presence of domestic waste near housing compound.	Chamek Estate During site visit at Chamek Estate housing area (no 74 – contractor house) it was found that domestic waste has been managed accordingly, meanwhile during site visit at all housing compound was found that the waste has been collected 2-3x per week and was managed accordingly by CU. Telok Sengat Estate Sighted latest disposal on 06/05/2025 by Modern Energy Sdn Bhd for SW409. Inventory of SW has been notified to DOE by monthly basis latest on 15/05/2025.	**Status: Closed**

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

			d. Issue a memo on weekly housing inspection to all person in-charge (PIC) for housing inspection and conduct		

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: 11 April 2025

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

10.2 For Public Summary Report

No	Consulted Stakeholders *(Type of Stakeholders)*	Date of Consultation/ Comment Received	Method of Consultation/Comment received	Feedback/Comments/Issue Raised Received from Stakeholders	CB's Responses
1	Telok Sengat POM (Kg. Johor Lama, Sing Rubber (CPO Transporter), Jaya Sewajar (Independent smallholders), and Rudijaya (Independent smallholders).	26-30 May 2025	Interviews	Questions being asked related to the rights of local community, grievances, any conflict occurred between local	NA

				community, cpo transporter, and independent smallholders, and also contract and payment. And all of them response with no issues and they are happy with the management of the Telok Sengat POM.	
2	Chamek Estate (Ketua Kampung Melayu Chamek, Distinctive One Sdn Bhd (FFB Transporter), NUPW reps)	26 May 2025	Interviews	Questions being asked related to the rights of local community, grievances, any conflict occurred between local community, ffb transporter, and NUPW rep., and also contract and payment. And all of them response with no issues and they are happy with the management of the Chamek Estate.	NA
3	Kulai Young Estate (Distinctive One Sdn Bhd (FFB Transporter), NUPW reps)	27 May 2025	Interviews	Questions being asked related to the rights of local community, grievances, any conflict occurred between ffb transporter, and NUPW reps. , and also contract and payment. And all of them response with no issues and they are happy with the management of the Kulai Young Estate.	NA
4	Telok Sengat Estate (Kg. Johor Lama & FFB Transporter – Voon Siaw Phin)	28 May 2025	Interviews	Questions being asked related to the rights of local community, grievances, any conflict occurred between local community, and ffb transporter, and also contract and payment.	NA

				And all of them response with no issues and they are happy with the management of the Telok Sengat Estate.	

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

Total Workers in the Unit of Certification			**362**	
Sampled Worker Consulted/ Interviewed in This Audit			**50**	
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

Consultation with Previous Land User

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

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
		Stothard Estate	983.1000	Certified	No record	2017	N/a
		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

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 – Lepan Kabu Estate	Malaysia	Lepan Kabu Estate	2,015.4000	Certified	2024	2024	N/a
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	N/a
		Sungai Sungai 1 Estate	1,973.1000	Not Certified	2026	N/a	N/a
		Sungai Sungai 2 Estate	2,342.3000	Not Certified	2026	N/a	N/a
		Sungai Sungai 3 Estate	1,755.6000	Not Certified	2026	N/a	N/a
		Lembah Paitan Estate	1,373.7000	Not Certified	2026	N/a	N/a
		Kawananan Estate	2,585.1000	Not Certified	2026	N/a	N/a
Tawai Business Unit	Malaysia	Boustead Tawai Palm Oil Mill	N/a	Not Certified	2026	N/a	N/a
		Boustead Tawai 1 Estate	1,792.4000	Not Certified	2026	N/a	N/a
		Boustead Tawai 2 Estate	3,232.7000	Not Certified	2026	N/a	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 Pertama Estate	2,703.9000	Not Certified	2026	N/a	N/a
		Boustead Sapa Payau Estate	1,240.2000	Not Certified	2026	N/a	N/a
		Boustead Ruku Ruku Estate	3,196.2000	Not Certified	2026	N/a	N/a
		Boustead Lokan Estate	2,565.1000	Not Certified	2026	N/a	N/a
		Boustead Lokan Baru Estate	1,873.9000	Not Certified	2026	N/a	N/a
Kanowit Tinjar Business Unit	Malaysia	Boustead Pelita Kanowit Oil Mill	N/a	Not Certified	2026	N/a	N/a
		Jih Estate	2,936.4000	Not Certified	2026	N/a	N/a
		Bawan Estate	1,794.4000	Not Certified	2026	N/a	N/a
		Pedai Estate	3,421.6000	Not Certified	2026	N/a	N/a
		Mapai Estate	2,467.1000	Not Certified	2026	N/a	N/a
		Kelimut Estate	3,444.5000	Not Certified	2026	N/a	N/a
		Loagan Bunut Palm Oil Mill	N/a	Not Certified	2026	N/a	N/a
		Loagan Bunut Estate	12,522.1200	Not Certified	2026	N/a	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?	There are no new acquisitions.

If YES, is the time bound plan updated to indicate that the newly acquired land is to becertified within a three year timeframe?	
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?	No, still maintain in achieving the target.

If YES, a minor non-compliance shall be raised.	
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.

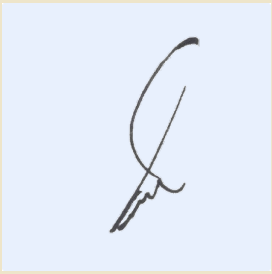
Note: In case of an issue related to labour dispute identified by the CB, details of the status/ progress to resolve such matter shall be clearly explained.	
Is there any legal non-compliance reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, has it been 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.

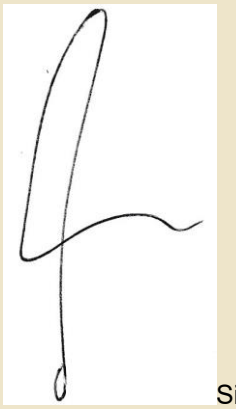
Did the CB conduct desktop study on the Un-Certified Management Unit to identify risk of any potential non-compliances? *Note: (e.g. relevant complaints, labour disputes, land conflicts)*	Yes, the CB conducted a desktop study on the Un-Certified Management Unit to identify potential risks of non-compliance. 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	 Signature
Position	DEPUTY HEAD REGIONAL PENINSULAR REGION	
Date	1st October 2025	

Signing by the Audit Team Leader		
I, the undersigned, being the Audit Team Leader, confirm that this report accurately reflects the findings and proceedings of the closing meeting. Furthermore, I affirm that the summary of the findings presented in this report is a true and accurate representation of the actual findings of the Audit Team.		
Acknowledged by:		 Signature
Name	MOHD RAZMAN SALIM	
Position	LEAD AUDITOR	
Date	30 August 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	
Date	4/9/2025 (review date) 1/10/2025 (Approval date)	

Appendix 1: Location Map Unit of Certification and Supply bases

i.e. figure: Map of Unit of Certification

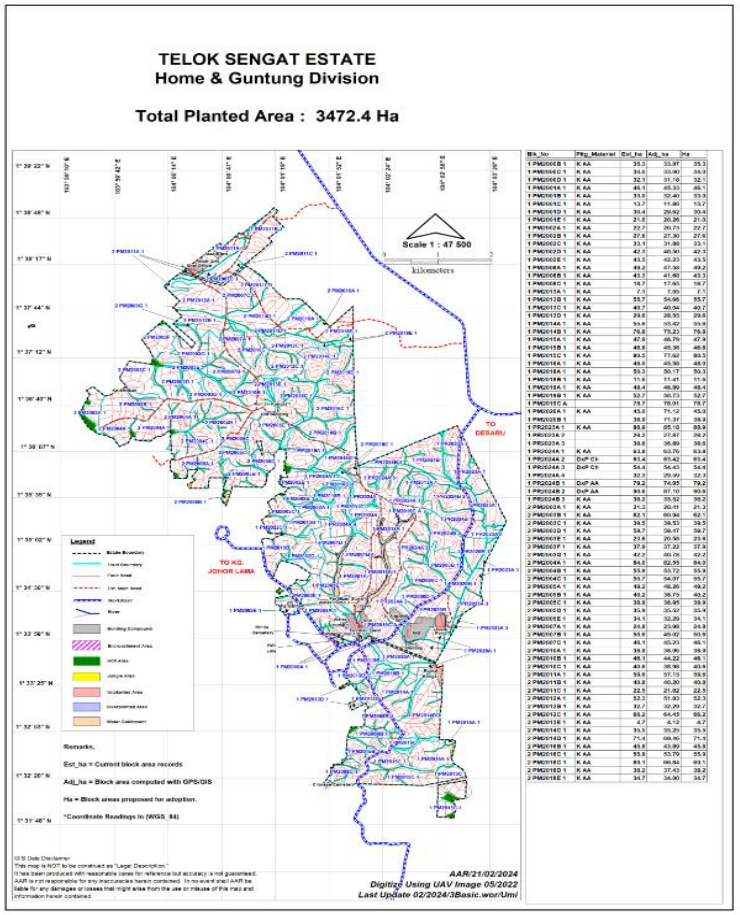


Figure1: Map of Telok Sengat Estate

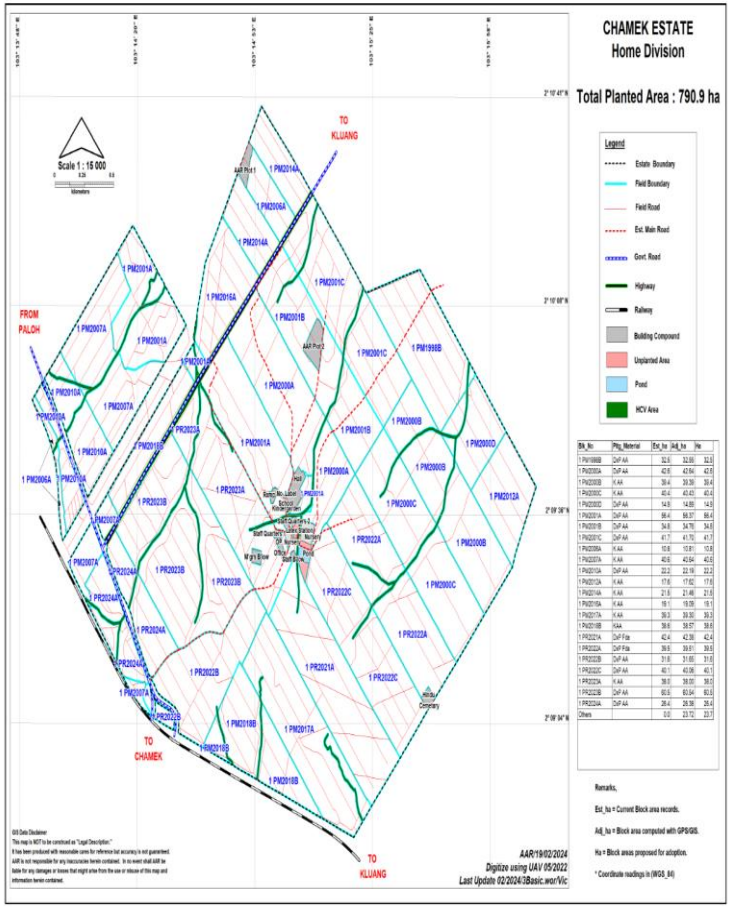


Figure 2: Map of Chamek Estate

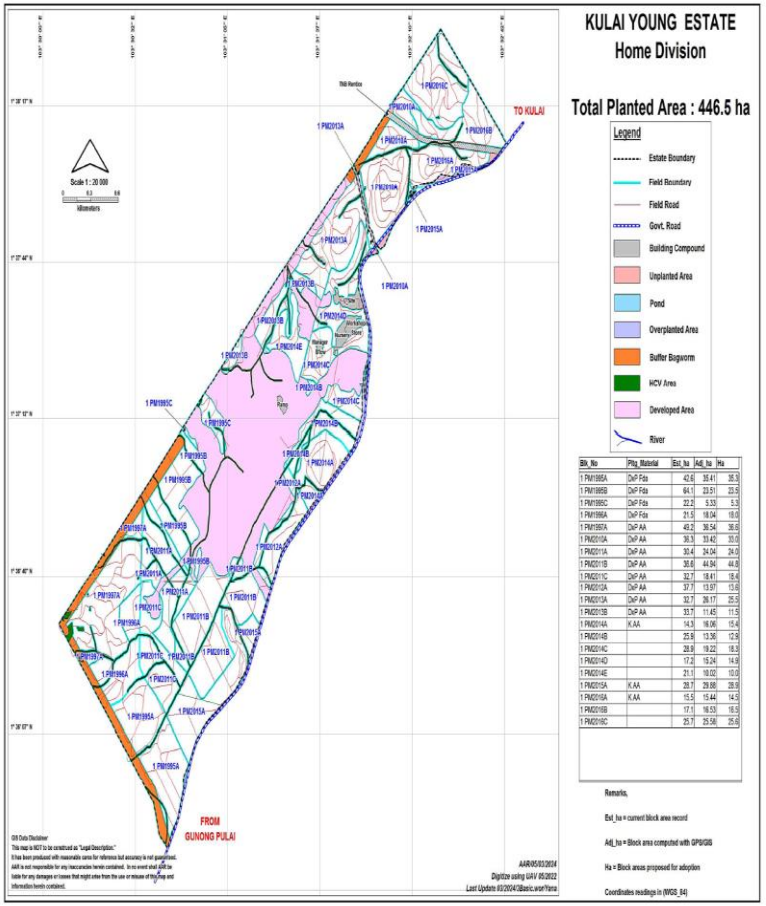


Figure 3: Map of Kulai Young Estate

Appendix 2: Greenhouse Gas (GHG) Reporting Summary -

The GHG emissions produced by the Unit of Certification (POM and its supply bases) in the period of 01/01/2024 until 31/12/2024 have been calculated using the RSPO PalmGHG Calculator (version 4). The assessment team had verified the data input in the PalmGHG Calculator against operations records. The Certification Unit has selected the following options from the PalmGHG Calculator when preparing inputs for the GHG emissions calculations:

☐ Apply Full Version

☐ Exclude LUC Emissions

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

1. **Summary of Emissions**

Description	tCO_2eq/t product
CPO	0.57
PK	0.57
PKO	0.0
PKE	0.0

Extraction	tCO_2e/t product
OER	21.53
KER	3.42

2. Summary of Plantation/Field Emissions and Sink

Land Use	Ha
OP Planted Area	7511.50
OP Planted on Peat	0
Conservation (Forested)	0
Conservation (Non-Forested)	0
Total	**7511.50**

Production	t/year
FFB Processed	126,495.86
CPO Produced	27235

	Own Crop		Group		3rd Party		Total
	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	
Land Conversion	68749.46	0.59	0	0	3154.16	0	71903.62
CO_2 Emission from Fertilizer	5800.18	0.05	0	0	0	0	5800.18
N_2O Emission	4203.96	0.04	0	0	0	0	4203.96
Fuel Consumption	555.27	0	0	0	23.39	0	578.66
Peat Oxidation	0	0	0	0	0	0	0
Crop Sequestration	-64428.31	-0.56	0	0	-2989.71	0	-67418.02
Sequestration in Conservation Area	0	0	0	0	0	0	0
Total	**14880.56**	**0.13**	0	0	**848.97**	0	**15729.53**

**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	1694.59	0.01
Fuel Consumption	619.14	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	2313.73	0.02

4. **Palm Oil Mill Effluent (POME) Treatment**

Description	%
Diverted to	0
Divert to anaerobic digestion	100

5. **POME Diverted to Anaerobic Digestion**

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