RSPO P&C CERTIFICATION AUDIT REPORT

(BOUSTEAD PLANTATIONS BHD - NAK BUSINESS UNIT)

Audit Application Number:	PC25-003533
Assessment Type:	Annual Surveillance Audit 1
Date of Audit:	19 January 2026 – 23 January 2026
Audit Report Number:	1
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1. Certification Body Background

1.1 Description of Certification Body

Certification Body Information	
Name of Certification Body	SIRIM QAS International Sdn Bhd
Address of Certification Body (Accredited Office)	Building 4, SIRIM Complex, No. 1, Persiaran Dato' Menteri, Section 2, P.O. Box 7035, 40700 Shah Alam, Selangor, Malaysia.
Background of the Certification Body	SIRIM QAS International Sdn. Bhd. is the leading certification, inspection and testing body in Malaysia. SIRIM QAS International provides a comprehensive range of certification, inspection and testing services which are carried out in accordance with internationally and nationally recognised standards. Attestation of this fact is the accreditation of the various certification and testing services by leading national and international accreditation and recognition bodies such as the Department of Standards Malaysia (STANDARDS MALAYSIA), the United Kingdom Accreditation Services (UKAS) and the International Automotive Task Force (IATF). SIRIM QAS International is a partner of IQNet, a network currently comprising of leading certification bodies in Europe, North and South America, East Asia and Australia. SIRIM QAS International has vast experience in conducting audits related to RSPO certification. It has certified more than a hundred palm oil mills and several estates to ISO 14001 & ISO 45001. SIRIM QAS International has also conducted many audits for sustainable production of palm oil products against the requirements of the RSPO P&C. SIRIM QAS International was approved by the RSPO as a RSPO certification body on 21 March 2008 and re-accredited by ASI on 28 September 2024 (accredited since 2014).
Phone Number (Accredited Office)	(603) 5544 6119
Websites	https://www.sirim-qas.com.my
Contact Person Name	Kamini Sooriamoorthy
Email	kamini@sirim.my
Accreditation Information	
ASI Code	ASI-ACC-065
Technical Scope	RSPO P&C, RSPO SCC
Geographical Scope	Malaysia and Indonesia
Accredited Since	27 September 2014

2. Organisation Details and Certification Scope

2.1.Organisational Overview

Management Unit Information ***Note: Management Unit refers to unit of certification***	
Name of Management Unit/s	Nak Business Unit
Address of the Management Unit/s	Sandakan, Sabah
Country	Malaysia
Websites	https://bousteadplantations.com.my/
Description of the Management Unit	Nak Business Unit comprises Nak Palm Oil Mill, Nak Estate, Sutera Estate and Resort Estate, located in the Sandakan District. The Nak Palm Oil Mill is an MB-Mill. It accepts FFB from external suppliers, in addition to its own plantation harvests.
Management Representative Name	Edwin Aleng
Management Representative Designation	Regional Head, Sabah Region
Management Representative Email	edwin@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 00120
prisma Document Reference Number	*(N/A until June 2025)*
prisma Trading Account ID	TA25-016976
Scope of Certification	Production Of Sustainable Crude Palm Oil and Palm Kernel Using the Mass Balance (MB) Supply Chain Model
Supply Chain Model	☐ Identity Preserved (IP) ☒ Mass Balance (MB)
Applicable Standards / Normative Reference	☒ RSPO Principles and Criteria for the Production of Sustainable Palm Oil 2018 ☒ RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard 2020 ☐ RSPO Management System Requirements for Group Certification of FFB Production 2022 ☒ RSPO Rules on Market Communication and Claims 2022
National Interpretation (NI)	Malaysia National Interpretation
Initial Date of Certification:	16-05-2015
Effective Date of Certificate:	16-05-2025
Expiry Date of Certificate:	15-05-2030
Name of Peer Reviewer	Only for the case of IC or RC

3. Description of the Management Unit

Information of Palm Oil Mill					
Name of Palm Oil Mills	**prisma Site Business ID**	**Address of Palm Oil Mill**	**Mill's capacity (MT/hour)**	**GPS Coordinates**	
				Latitude	**Longitude**
Nak Palm Oil Mill	S25-025906	Mile 3 off 19 Mile, Labuk Road, 90009 Sandakan Sabah	40	5.9000' N	117.8552' 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**
Nak Estate	SB25-005196	Mile 19, 27KM Labuk Road, 90009 Sandakan, Sabah	Own/Managed Estate	5.9028' N	117.8522' E
Sutera Estate	SB25-005927	Off Mile 45, 68 km Lahad Datu Road, Sandakan, 90009 Sabah.	Own/Managed Estate	5.6964' N	117.7842' E

Resort Estate	SB25-005526	KM 100 Sandakan Road, 90009 Sandakan, Sabah.	Own/Managed Estate	5.6545’ N	117.3662’ E

3.1. Area Statement of the Management Unit

Area Statement of Supply Bases									
Name of Supply Base	**Certified Area (Ha)**	**Planted Area (Ha)**			**Unplanted Area (Ha)**				
		Oil palm planted on non peatland	**Oil Palm Planted on Peat**	**Other Crop(s)**	**HCV**	**HCS**	**HCV-HCS**	**Conservation**	**Facilities / Others**
Nak Estate	1,357.94	1,305.30	0.00	0.00	0.00	0.00	0.00	0.00	52.64
Sutera Estate	2,191.99	2,087.80	0.00	0.00	0.00	0.00	0.00	0.00	104.19
Resort Estate	1,123.91	1,060.30	0.00	0.00	0.00	0.00	0.00	0.00	63.61
TOTAL	**4,673.84**	**4,453.40**	0.00	0.00	0.00	0.00	0.00	0.00	**220.44**
Remarks: To include additional information wherever applicable									

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		
Nak Estate	333.00	383.40	318.30	270.60	972.30	1,305.30
Sutera Estate	0.00	482.90	1,302.40	302.50	2,087.80	2,087.80
Resort Estate	0.00	353.60	706.70	0.00	1,060.30	1,060.30
TOTAL (ha)	**333.00**	**1,219.90**	**2,327.40**	**573.10**	**4,120.40**	**4,453.40**
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)
	2026 (current year)	2027 (current year+ 1)	2028 (current year+ 2)	2029 (current year+ 3)	2030 (current year+ 4)	
Nak Estate	111.1	84.4	75.1	82.8	93.0	446.4
Sutera Estate	0	0	0	0	0	0
Resort Estate	0	0	0	0	0	0
TOTAL (ha)	111.1	84.4	75.1	82.8	93.0	446.4

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

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

Name of other FFB Suppliers	Type of FFB Suppliers	GPS Coordinates		FFB received by the mil (MT) *16/8/2025 – 21/1/26
		Latitude	Longitude	
Nak Estate	Own supply bases	5.9028’ N	117.8522’ E	8,206.45
Sutera Estate	Own supply bases	5.6964’ N	117.7842’ E	17,960.15
Resort Estate	Own supply bases	5.6545’ N	117.3662’ E	11,875.14
			TOTAL	38,041.74

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

Name of other FFB Suppliers	Type of FFB Suppliers	GPS Coordinates		FFB received by the mil (MT) *16/8/2025 – 21/1/26
		Latitude	Longitude	
Duta Eramas Sdn Bhd	Collection centre	5.906869	117.974250	13,312.54
Ply Plantations Sdn Bhd	3rd party estate/ outgrower	5.928333	117.810278	26,830.00
			TOTAL	40,142.54

3.6 Projected Certified Volume for Next License

Information of New License		
Next License Period	Start Date	29/5/2026
	End Date	15/5/2027
Projected Certified FFB Volume (MT)	97,404	
Average Production Yield (MT/ Ha)	20.76	
Projected CSPO Certified Volume (MT)	Identity Preserved	N/a
	Mass Balance	20,420
Projected CSPK Certified Volume (MT)	Identity Preserved	N/a
	Mass Balance	3,061
Oil Extraction Rate (OER) (%)	20.96	
Kernel Extraction Rate (KER) (%)	3.14	

3.7 Information of Previous & Current License (Identity Preserved)

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

Actual CSPO credits sold (where applicable)	NA	NA
Projected CSPK Certified Volume (MT)	NA	NA
Actual CSPK Production Volume (MT)	NA	NA
Actual CSPK Volume Sold as RSPO Certified (MT)	NA	NA
Actual CSPK Volume Sold as Conventional (MT)	NA	NA
Actual CSPK Volume Sold under Other Scheme (MT)	NA	NA
Total Actual CSPK Volume Sold (MT)	NA	NA

3.8 Information of Previous & Current License (Mass Balance)

Name of Palm Oil Mill	**NAK POM**			
Information of License	**Previous Year License**		**Current Year License**	
License Period	Start Date	16/8/2024	Start Date	16/8/2025
	End Date	15/8/2025 (inc extension)	End Date	28/5/2026
Actual Production Period Reported	From	16/8/2024	From	16/8/2025
	To	15/8/2025	To	23/1/2026
Projected FFB Certified Volume (MT)	86,700.00		99,975	
Actual production of FFB (MT)	82,512.17		51,354.28	
Projected CSPO Certified Volume (MT)	17,308		21,306	
Actual CSPO Production Volume (MT)	17,161.08		7,778.69	
Actual CSPO Volume Sold as RSPO Certified (MT)	15,463.13		5,466.69	
Actual CSPO Volume Sold as Conventional (MT)	1,100.20		2,210.26	
Actual CSPO Volume Sold under Other Scheme (MT)	0.00		0.00	
Total Actual CSPO Volume Sold (MT)	16,563.33		7,676.95	
Actual CSPO credits sold (where applicable) (MT)	0.00		0.00	

Projected CSPK Certified Volume (MT)	2,637	2,999
Actual CSPK Production (MT)	2,065.00	1299.55
Actual CSPK Volume Sold as RSPO Certified (MT)	2,001.74	1,290.79
Actual CSPK Volume Sold as Conventional (MT)	0.00	8.76
Actual CSPK Volume Sold under Other Scheme (MT)	0.00	0.00
Total Actual CSPK Volume Sold (MT)	2,001.74	1299.55

4. Audit Programme

4.1. Audit Methodology

The audit covered the Nak palm oil mill and 3 of its supply bases i.e., Nak Estate, Sutera Estate and Resort Estate. The sampling methodology only applies for supply bases with higher than four estates. The sampling shall be conducted in conformance with the requirement specified in the RSPO Certification Systems Document. The audit included an on-site audit to the estates, mill and settlers' houses to verify the implementation of the requirement of the certification. Interviews with the CU's management, employees, contractors and other relevant stakeholders were also conducted during the audit.

4.2. Audit Team Member

Name	Role	CAB Auditor Number
Dzulfiqar Azmi (DA)	Auditor	ASI1GIVNPH
Mohd Zulfakar Kamaruzaman (MZK)	Auditor	ASI17IDGG4
Rozaimee Ab Rahman (RAR)	Lead Auditor	ASI1AU6HF7
Ismail Adnan Abdul Malek (IA)	Auditor	ASI13MZBJC

4.3. Audit Plan

Date	Time	CAB Auditor Number	Location	Activity
19 January 2026	0900 am -1700 pm	ASI1AU6HF7 (RAR) ASI1GIVNPH (DA) ASI17IDGG4 (MZK) ASI13MZBJC (IA)	Nak Estate	Opening Meeting – Audit team introduction and briefing on assessment objectives, scope, methodology, criteria and programmes by SIRIM QAS Audit Team Leader. Briefing on RSPO implementation, significant change on organization activity, structure, certified areas, machinery, FFB supply bases, Time bound plan, actions taken to address previous audit findings. Logistics discussion to the sites to be visited. RAR ▪ Site inspection at workers quarters and housing facilities i.e. sundry shop, creche ayah, CLC, Humana, estate clinic. ▪ Interview with harvesters and general workers from Local, Indonesian nationalities. ▪ Interview with representative JCC, gender committee. ▪ Documents review related to social aspect such as social impact assessment & management plan, workers and contractors' files, complaint and grievances files, housing inspection records, etc.) IA ▪ Interview with external stakeholders' consultations i.e. representative from local communities from Kampung Ulu Sapi. ▪ Interview with supplier and contractors Documents review related to social external and HCV aspect i.e. land titles, social impacts assessment and management plan, stakeholders minutes meetings, local sustainable development, support smallholder inclusion, complaints and grievances, external stakeholder's issues & welfare, HCV assessment and management plan.Training and skill development programs

				MZK ▪ Site inspection at nonproduction area i.e. workshop, scheduled wastes store, chemical store, water treatment plant, effluent pond, clinic and laboratory. ▪ Site inspection at workers quarters and housing facilities i.e. mill canteen ▪ Documents review related to environments aspect such as EIA, scheduled wastes records, final discharge report, stake sampling reports, etc. ▪ Documents review related to Environmental aspect such as Environmental impact assessment & management plan, Waste management, Water management, fuel efficiency and GHG. DA ▪ Site inspection at harvesting Block PR 2017C and selective weeding PR 2016D ▪ Witness of GAP and safety practices. ▪ Legal compliance such licenses and permits. ▪ Interview with respective site visit workers. ▪ Interview with representative from OSH committees ▪ Documents review related to safety aspect and Estate best practices reports such as safety meetings, accident records, CHRA, medical surveillance, NRA, audiometric report, mill performance monitoring report, business plan, etc. Documents review related to good agriculture practices such as estate performance monitoring report, fertilizers recommendations, harvesting interval records, soil maps, terrains maps, business plan, replating program, etc
20 January 2026	0900 am -1700 pm	ASI1AU6HF7 (RAR) ASI1GIVNPH (DA) ASI17IDGG4 (MZK)	Sutera Estate	.continue assessment & Logistics discussion to the sites to be visited. RAR

		ASI13MZBJC (IA)		▪ Site inspection at workers quarters and housing facilities i.e. sundry shop, creche ayah, CLC, Humana, estate clinic. ▪ Interview with harvesters and general workers from Local, Indonesian nationalities. ▪ Interview with representative JCC, gender committee. ▪ Documents review related to social aspect such as social impact assessment & management plan, workers and contractors' files, complaint and grievances files, housing inspection records, etc.) <u>IA</u> ▪ Interview with external stakeholders' consultations i.e. representative from local communities from Kampung Ulu Sapi. ▪ Interview with supplier and contractors Documents review related to social external and HCV aspect i.e. land titles, social impacts assessment and management plan, stakeholders minutes meetings, local sustainable development, support smallholder inclusion, complaints and grievances, external stakeholder's issues & welfare, HCV assessment and management plan.Training and skill development programs <u>MZK</u> ▪ Site inspection at nonproduction area i.e. workshop, scheduled wastes store, chemical store, water treatment plant, effluent pond, clinic and laboratory. ▪ Site inspection at workers quarters and housing facilities i.e. mill canteen ▪ Documents review related to environments aspect such as EIA, scheduled wastes records, final discharge report, stake sampling reports, etc. ▪ Documents review related to Environmental aspect such as Environmental impact assessment & management plan,

				Waste management, Water management, fuel efficiency and GHG. <u>DA</u> ▪ Site inspection at harvesting Block PR 2017C and selective weeding PR 2016D ▪ Witness of GAP and safety practices. ▪ Legal compliance such licenses and permits. ▪ Interview with respective site visit workers. ▪ Interview with representative from OSH committees ▪ Documents review related to safety aspect and Estate best practices reports such as safety meetings, accident records, CHRA, medical surveillance, NRA, audiometric report, mill performance monitoring report, business plan, etc. Documents review related to good agriculture practices such as estate performance monitoring report, fertilizers recommendations, harvesting interval records, soil maps, terrains maps, business plan, replating program, etc
21 January 2026	0900 am -1700 pm	ASI1AU6HF7 (RAR) ASI1GIVNPH (DA) ASI17IDGG4 (MZK) ASI13MZBJC (IA)	Resort Estate	.continue assessment & Logistics discussion to the sites to be visited. <u>RAR</u> ▪ Site inspection at workers quarters and housing facilities i.e. sundry shop, creche ayah, CLC, Humana, estate clinic. ▪ Interview with harvesters and general workers from Local, Indonesian nationalities. ▪ Interview with representative JCC, gender committee. ▪ Documents review related to social aspect such as social impact assessment & management plan, workers and contractors' files, complaint and grievances files, housing inspection records, etc.) <u>IA</u>

				▪ Interview with external stakeholders' consultations i.e. representative from local communities from Kampung Ulu Sapi. ▪ Interview with supplier and contractors Documents review related to social external and HCV aspect i.e. land titles, social impacts assessment and management plan, stakeholders minutes meetings, local sustainable development, support smallholder inclusion, complaints and grievances, external stakeholder's issues & welfare, HCV assessment and management plan.Training and skill development programs <u>MZK</u> ▪ Site inspection at nonproduction area i.e. workshop, scheduled wastes store, chemical store, water treatment plant, effluent pond, clinic and laboratory. ▪ Site inspection at workers quarters and housing facilities i.e. mill canteen ▪ Documents review related to environments aspect such as EIA, scheduled wastes records, final discharge report, stake sampling reports, etc. ▪ Documents review related to Environmental aspect such as Environmental impact assessment & management plan, Waste management, Water management, fuel efficiency and GHG. <u>DA</u> ▪ Site inspection at harvesting Block PR 2017C and selective weeding PR 2016D ▪ Witness of GAP and safety practices. ▪ Legal compliance such licenses and permits. ▪ Interview with respective site visit workers. ▪ Interview with representative from OSH committees ▪ Documents review related to safety aspect and Estate best practices reports such as safety meetings, accident records,

				CHRA, medical surveillance, NRA, audiometric report, mill performance monitoring report, business plan, etc. Documents review related to good agriculture practices such as estate performance monitoring report, fertilizers recommendations, harvesting interval records, soil maps, terrains maps, business plan, replating program, etc
22 January 2026	0900 am -1700 pm	ASI1AU6HF7 (RAR) ASI1GIVNPH (DA) ASI17IDGG4 (MZK) ASI13MZBJC (IA)	Nak POM	.continue assessment & Logistics discussion to the sites to be visited. <u>MZK</u> ▪ Site inspection at production and nonproduction area i.e. kernel plant, loading ramp, storage tank, kernel bunker, boiler, mill workshop, scheduled wastes store, chemical store, water treatment plant, effluent pond, clinic and laboratory. ▪ Site inspection at workers quarters and housing facilities i.e. mill canteen ▪ Documents review related to environments aspect such as EIA, scheduled wastes records, final discharge report, stake sampling reports, etc. ▪ Documents review related to Environmental aspect such as Environmental impact assessment & management plan, Waste management, Water management, fuel efficiency and GHG. <u>DA</u> ▪ Witness of mill best and safety practices. ▪ Interview with boilerman, production operator. ▪ Interview with hospital assistant ▪ Interview with representative from OSH committees ▪ Documents review related to safety aspect and mill best practices reports such as safety meetings, accident records, CHRA, medical surveillance, NRA, audiometric report, mill performance monitoring report, business plan, etc.

				RAR • 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. IA ▪ Mill Boundary, adjacent and neighbouring land use ▪ Stakeholder consultation with affected communities surrounding the CU ▪ Interview with contractors, supplier, etc ▪ Consultation with relevant government agencies ▪ Training and skill development programsSite inspection at nonproduction area i.e. workshop, scheduled wastes store, chemical store, water treatment plant, effluent pond, clinic and laboratory. ▪ Site inspection at workers quarters and housing facilities i.e. mill canteen ▪ Documents review related to environments aspect such as EIA, scheduled wastes records, final discharge report, stake sampling reports, etc. ▪ Documents review related to Environmental aspect such as Environmental impact assessment & management plan, Waste management, Water management, fuel efficiency and GHG.
23 January 2026	0900 am -1700 pm	ASI1AU6HF7 (RAR) ASI1GIVNPH (DA) ASI17IDGG4 (MZK) ASI13MZBJC (IA)	POM / Estate	Continue unfinished areas - each auditor will decide during the onsite audit. Audit team discussion Preparation of audit findings Verification on previous audit findings Closing meeting

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

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

No change to initial audit plan.

4.5. Sampling Details

Description of Management Unit	Number of Estate/Members/Mills	Risk Factor	Result x = (√y) x (z)	Total Sampled
Mill	One	N/A	N/A	1
Own/Managed Estates	Three	Low Risk	3	3
Scheme Smallholder	NA	Choose an item	NA	NA
Scheme Outgrower	NA	Choose an item	NA	NA
Independent Outgrower	NA	Choose an item	NA	NA

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

4.6. Sampling History of Current Certification Cycle

Name (Mill/ Supply Base / Scheme Smallholder)	Year 1	Year 2	Year 3	Year 4	Year 5
	2026	20xx	20xx	20xx	20xx
Nak POM	☒	☐	☐	☐	☐
Nak Estate	☒	☐	☐	☐	☐
Resort Estate	☒	☐	☐	☐	☐
Sutera Estate	☒	☐	☐	☐	☐

4.7. Audit Team Leader and Audit Team Information

Audit Team Leader: ROZAIMEE BIN AB RAHMAN	
Requirements	**Description**
At least five (5) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing, or involvement in human rights activities;	Holds a Diploma in Sc of Fisheries & B. Sc. of Agriculture from UPM. He had 7 years of working experience in the oil palm operation.
A supervised (by a qualified lead auditor) period of training in practical audits against the RSPO P&C and/or RSPO ISH standard, with a minimum of 15 days audit experience in at least three (3) audits;	Had attended training RSPO P&C standard and completed evaluation and qualified as lead auditor RSPO since 2016
Successfully completed a refresher course for RSPO endorsed P&C lead auditor course every three (3) years after the initial qualification as lead auditor	Successfully completed a refresher course for RSPO endorsed P&C lead auditor course in 2023

Audit Team Members: Mohd Zulfakar Kamaruzaman (MZK) Ismail Adnan Abdul Malek (IA) & 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: ASI1AU6HF7 RAR)	Holds a B. Sc. in Agriculture from Universiti Putra Malaysia (UPM)
	Audit Team Member 1: ASI17IDGG4 (MZK)	Hold B. Sc. Forestry from Universiti Putra Malaysia (UPM)
	ASI13MZBJC (IA)	Holds a Master of Forestry, University of British Columbia, Canada.
	ASI1GIVNPH (DA)	Holds a B.SC. (Hons) in Plantation Technology and Management from Mara Technological University (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	ASI1GIVNPH (DA)	He had more than 7 years of working experience in the oil palm operation and experience in social auditing since 2017.
	ASI1AU6HF7 (RAR)	He had 7 years of working experience in the oil palm operation.
	ASI17IDGG (MZK)	He had more than 5 years of working experience in the oil palm operation and experience in HCV and HCS assessment auditing since 2015.
	ASI13MZBJC (IA)	He had been Sub Assistant Conservator, involved with Forest Administration/Management and Enforcement. seven years as Forest Officer/Logging Superintendent. Senior Lecturer, UPM. A qualified RSPO P & C Auditor with experience in Forest, Social and MSPO auditing.
Successfully completed an RSPO endorsed P&C lead auditor course	ASI1GIVNPH (DA)	Completed RSPO endorsed P&C lead auditor course in 2018 by Chemark Training.
	ASI1AU6HF7 (RAR)	Completed RSPO endorsed P&C lead auditor course in 2017 by Chemark Training.
	ASI17IDGG (MZK)	Completed RSPO endorsed P&C lead auditor course in 2015 by Wild Asia.
	ASI13MZBJC (IA)	Completed RSPO endorsed P&C lead auditor course in 2016 by Wild Asia.

Successfully completed the 5-day lead auditor course for ISO 9001 or ISO 14001 or ISO 45001.	ASI1VPNTNY (MNAJ)	Completed RSPO endorsed P&C lead auditor course in 2018 by Chemark Training.
	ASI1GIVNPH (DA)	Successfully attended Integrated Management System lead assessor course in 2017.
	ASI1AU6HF7 (RAR)	Successfully attended 5-day lead auditor course for ISO 9001, ISO 14001 and ISO 45001 in 2016, 2018.
	ASI17IDGG (MZK)	Successfully attended 5-day lead auditor course for ISO 9001, ISO 14001 and ISO 45001 in 2015.
	ASI13MZBJC (IA)	Successfully attended 5-day lead auditor course for ISO 9001 in 2024.
Demonstrable understanding of the latest version of RSPO Certification Systems	ASI1GIVNPH (DA)	Capable of demonstrating knowledge and application of the latest version of the RSPO Certification Systems.
	ASI1AU6HF7 (RAR)	Capable of demonstrating knowledge and application of the latest version of the RSPO Certification Systems.
	ASI17IDGG (MZK)	Capable of demonstrating knowledge and application of the latest version of the RSPO Certification Systems.
	ASI13MZBJC (IA)	Capable of demonstrating knowledge and application of the latest version of the RSPO Certification Systems.
For auditors verifying compliance with NPP procedures, auditors shall additionally be trained in the assessment of compliance with FPIC, HCV and HCS requirements in the context of RSPO NPP procedure	ASI1AU6HF7 (RAR)	This has not been audited and is deemed not applicable.
	ASI17IDGG (MZK)	This has not been audited and is deemed not applicable.
	ASI13MZBJC (IA)	This has not been audited and is deemed not applicable.
A supervised (by a qualified auditor/lead auditor) period of training in practical audit against the RSPO P&C, with a minimum of 10 days of audit experience in at least two (2) audits.	ASI17IDGG (MZK)	Had completed and pass evaluation of RSPO lead auditor since 2015.
	ASI13MZBJC (IA)	Had completed and pass evaluation of RSPO lead auditor since 2016.
Knowledgeable and experience of the local/regional laws	ASI1GIVNPH (DA)	He possesses extensive knowledge and experience in understanding, interpreting, and applying local and regional laws.
	ASI1AU6HF7 (RAR)	He possesses extensive knowledge and experience in understanding, interpreting, and applying local and regional laws.
	ASI17IDGG (MZK)	He possesses extensive knowledge and experience in understanding, interpreting, and applying local and regional laws.
	ASI13MZBJC (IA)	He possesses extensive knowledge and experience in

		understanding, interpreting, and applying local and regional laws.
Knowledgeable in Best Agricultural Practices, and Integrated Pest Management, pesticide and fertiliser use;	ASI1GIVNPH (DA)	He has over 5 years of working experience in oil palm operations.
	ASI1AU6HF7 (RAR)	He has over 5 years of working experience in oil palm operations.
	ASI17IDGG (MZK)	He has over 5 years of working experience in oil palm operations.
	ASI13MZBJC (IA)	He has over 5 years of working experience in Forest Administration/Management and Enforcement. seven years as Forest Officer/Logging.
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;	ASI1GIVNPH (DA)	He has over 5 years of working experience in oil palm operations.
	ASI1AU6HF7 (RAR)	He has over 5 years of working experience in oil palm operations.
	ASI17IDGG (MZK)	He has over 5 years of working experience in oil palm operations.
	ASI13MZBJC (IA)	He has over 5 years of working experience in Forest Administration/Management and Enforcement. seven years as Forest Officer/Logging.
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;	ASI1GIVNPH (DA)	He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, demonstrating a strong understanding of ethical practices and compliance with social standards.
	ASI1AU6HF7 (RAR)	He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, demonstrating a strong understanding of ethical practices and compliance with social standards.
	ASI17IDGG (MZK)	He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, demonstrating a strong understanding of ethical practices and compliance with social standards.

	ASI13MZBJC (IA)	He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, demonstrating a strong understanding of ethical practices and compliance with social standards.
Experience in handling of land rights, gender and indigenous peoples' issues;	ASI1GIVNPH (DA)	He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, handling of land rights, gender and indigenous peoples' issues.
	ASI1AU6HF7 (RAR)	This criterion and indicator have not been audited.
	ASI17IDGG (MZK)	He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, handling of land rights, gender and indigenous peoples' issues.
	ASI13MZBJC (IA)	He attended SA 8000 training in 2018 and SMETA training in 2021. He has over 5 years of experience in oil palm operations and social auditing, handling of land rights, gender and indigenous peoples' issues.
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;	ASI1GIVNPH (DA)	He has experience auditing the ISO 14001 Environmental Management Systems standard since 2019.
	ASI1AU6HF7 (RAR)	This criterion and indicator have not been audited.
	ASI17IDGG (MZK)	He holds a B.Sc. in Forestry from Universiti Putra Malaysia and has extensive experience in auditing High Conservation Value (HCV) and High Carbon Stock (HCS) assessments, as well as organic agriculture practices.
	ASI13MZBJC (IA)	This criterion and indicator have not been audited.
Fluent in one of the main national languages	ASI1GIVNPH (DA)	He is fluent in both Bahasa Malaysia and English.
	ASI1AU6HF7 (RAR)	He is fluent in both Bahasa Malaysia and English.
	ASI17IDGG (MZK)	He is fluent in both Bahasa Malaysia and English.
	ASI13MZBJC (IA)	He is fluent in both Bahasa Malaysia and English.
Knowledgeable in supply chain requirements of the palm oil mill. The auditor	ASI1GIVNPH (DA)	This criterion and indicator have not been audited.

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.	ASI1AU6HF7 (RAR)	He completed the RSPO Supply Chain Auditor training course in 2016 and has been auditing supply chains since then.
	ASI17IDGG (MZK)	He completed the RSPO Supply Chain Auditor training course in 2016 and has been auditing supply chains since then.

5. Audit Findings & Results

Criterion / Indicator		Audit Findings	Audit Findings (Public Summary)	Results
Principle 1: Behave Ethically and Transparently				
Criterion 1.1: The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.				
1.1.1 (C)	Management documents that are specified in the RSPO P&C are made publicly available and shall include (but are not necessarily limited to): • Land titles/user rights (Criterion 2.2); • Occupational health and safety plans (Criterion 4.7); • Plans and impact assessments relating to environmental and social impacts (Criteria 5.1, 6.1, 7.1 and 7.8); • HCV documentation (Criteria 5.2 and 7.3); • Pollution prevention and reduction plans (Criterion 5.6); • Details of complaints and grievances (Criterion 6.3); • Negotiation procedures (Criterion 6.4); • Continual improvement plans (Criterion 8.1);		The Nak Business Unit (BU) continued to implement the procedure for responding to any communication as outlined in their Estate/Mill Quality Management System documents. The records of communication were identified and maintained in different files depending on the stakeholder, and among the records reviewed were correspondences with authorities and employees. The CU continued to use the internet to disseminate public information, where details relating to land titles, safety and health plans, pollution prevention plans, and the procedure for complaints and grievances are accessible through Boustead Plantations Berhad's website at http://www.bousteadplantations.com.my/home.html. In Nak BU, management documents relating to environmental, social, and legal issues are made available to the	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	• Public summary of certification assessment report; Human Rights Policy (Criterion 6.13).		public except for those protected by commercial confidentiality or where disclosure would lead to negative environmental or social consequences. It was evident that Nak BU provided relevant information on environmental, social, and legal matters upon request by stakeholders either through letters or during annual stakeholder meetings. Management documents such as Land Title are not made publicly available.	
1.1.2	Information is provided in appropriate languages and made accessible to relevant stakeholders.		Nak BU continued to maintain as stakeholders for contractors, vendors/suppliers, government agencies, schools, local communities, etc. It was noted that Boustead has revised their website, Boustead Plantations – Towards Sustainable Technology-Based Plantations to include all management documents in appropriate language relating to the unit's environmental, social and legal issues demonstrating commitment towards compliance to RSPO criteria.	☒ 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.		Nak BU continued to implement the procedure for responding to any communication as outlined in their Estate/Mill Quality Management System documents. The records of communication were identified and maintained in different files depending on the stakeholder.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
1.1.4 (C)	Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.		The consultation and communication procedures were documented. External and internal communication procedures developed by Boustead Plantations Berhad for the estates and mill were maintained to be followed and available at the audited sites. Consultation and communications procedures for Nak BU is documented in the *Carta Aliran Membuat Aduan Kepada Pihak Pengurusan (Dalaman),* External Communications Procedure, Fair Compensation Procedure. This document was sighted during the audit. An examination of the records kept in the internal and external communication files found that the estates and mill followed the procedures and manuals developed by the company. In the case of internal communications, records of meetings, briefings and memos were sighted. Notices and posters / pamphlets were observed displayed on notice boards at the office and the muster ground, also used as a means of internal	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			communication. Regular morning briefings were used by the management to communicate policies, procedures, rules and regulations and other information to its employees. In the case of external communications, they were mainly in the form of correspondence, which were kept in the External Communication File. The Company also has a Communication Procedure. The document provides the procedures for external and internal stakeholders to lodge a complaint or grievance on matters related to safety, health, cleanliness, environmental, disputes, thefts, and others. These Procedures have been communicated to workers during muster briefings and workers who were interviewed confirmed their understanding of the communication procedures in place. Sighted training has been given to workers on 10/2/2025 (Resort), (Sutera) 11/3/25, 10/2/2025 (POM), 27/10/2025 (Nak) for all workers and for external stakeholder the training has been given during stakeholder meeting on 23/10/2025 (external) (POM and Nak Estate) on 25/2/25 (Resort), Sutera (28/10/25).	

1.1.5	There is a current list of contact and details of stakeholders and their nominated representatives.		Stakeholder list FY 2025/2026 was established in both mill and estates sighted at the time of Audit i.e. Nak Estate(11/2/2025), Resort Estate (1/1/2026) and Nak POM on 28/10/205 Stakeholder such as local communities, authorities, contractors, suppliers, FFB suppliers and NGOs were included in the list. Nominated representative with contact number and address was sighted. Sighted also There is a list internal stakeholder listed in the stakeholder list at POM, Sutera, Resort and Nak Estate such as workers leader, women leader, religion head, ethnic leader etc.	☒ 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.		A Policy for ethical conduct is available known as 'Code of Ethics & Conduct'. Based on interviews with sampled contractors) evidence is available that the Code of Ethics are being implemented. The requirement to comply with this Policy is also included in contracts signed with third parties. Sampled were contracts. The Policy was also explained to external stakeholders during stakeholder meetings. The Policy was also explained to staff during training held on 10/2/2025 (Sutera), 3/1/2026 (POM), 27/10/2025 (Nak) 10/2/25 (Resort) where anti-corruption awareness briefing and integrity pledge were given by staff which include estate managers, field supervisors, medical assistants, clerks, etc of Nak BU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
1.2.2	A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.		The system in place to monitor compliance and implementation of the Policy is via internal audits and integrity pledges signed by contractors which contain provisions requiring contractors to ensure compliance with the Company's Code of Ethics. Sampled during the audit were integrity pledges signed by contractor.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.				
Criterion 2.1: There is compliance with all applicable local, national and ratified international laws and regulations.				
2.1.1 (C)	The unit of certification complies with applicable legal requirements.		*All relevant licenses and permits have been reviewed and verified by the respective estates:* *Nak Estate* ▪ MPOB Licence for nursery no: 622091011000 valid until 31/07/2026. ▪ MPOB license no: 504701602000 valid until 30/04/2026. ▪ MPOB Code of Good Nursery Practices for Oil Palm Nurseries under CoP 1001:2015, valid until 04/09/2027. Siri no. 2024238. ▪ . Resort Estate ▪ MPOB license no: 588525002000 valid until 31/08/2026. ▪ Diesel permits 18,000 litter valid until 20/08/2026. ▪ Trading license valid until 31/12/2026. . Sutera Estate ▪ MPOB license no: 615158002000 valid until 31/06/2026.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			▪ Trading license valid 31/12/2026. . Nak POM ▪ POM MPOB License: License No.: 508811104000 expiring on 31/05/2026. For activities: seller and transport of FFB, PK, CPO, SPO, buyer and transport of FFB, PK, CPO and storage of PK, CPO, SPO. ▪ Company Registration: 60431-X ▪	
2.1.2	A documented system for ensuring legal compliance is in place. This system has a means to track changes to the law and also includes listing and evidence of legal due diligence of all contracted third parties, recruitment agencies, service providers and labour contractors.		The CU has documented the Legal & Other Requirements Register (LORR), covering all necessary regulatory requirements, which were made available during the assessment. The CU actively tracks any changes to applicable laws, with PIC from the Sustainability and Safety Department (SSD) designated as the person responsible for monitoring legal updates and communicating these changes to all sites. Various sources are referred to for obtaining information about updates to legal requirements. These include consultations with industrial associations (e.g., MPOA, EMPA, SECA), attend seminars and conferences, purchasing law books, and regularly checking government agency websites. The latest review, conducted on 05/07/2025, addressed significant updates such as the Sabah Labour Ordinance act 2025, and energy	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			efficiency and conservation Act 2024. This proactive approach ensures that the CU remains compliant with current legal standards, thereby encouraging a safe and legally compliant working environment.	
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 maps showing the locations of boundary stones that have been physically located and marked. Inspection of boundary stones/markers/trenching at the 3 estates, during the field inspection confirmed that they were clearly marked and maintained. All the physical markers/Boundary stones / boundary drainage along the legal boundaries between was visibly available All the physical markers/Boundary stones along the legal boundaries between were visibly available with clear paint red/white. Mill had been clearly demarcated with complete installation of green fencing covered all area under the mill management inside Nak Estate land tittle.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 2.2:

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

2.2.1	A list of contracted parties is maintained.		A list of contracted parties is maintained. As at audit visit, 10 contractors have listed in the stakeholder list. These contractors list consist of transporter, field operations, mill maintenance and etc.	☒ 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. Evidence of legal due diligence carried out by Nak BU was available including getting the vendors to sign the undertaking to comply with rules relating to labour and human rights, company ethics and management practices, and would comply with all laws and regulations relating to anti-bribery, fraud and corruption. In the previous audit, **a Minor NCR (NEA 01 2024) was upgraded to Major NCR (MZK 01 2025**) because Resort Estate has appointed Menara Jernih Sdn Bhd as FFB Transporter to the Mill and there is insufficient evidence that Resort Estate has performed legal due diligence to Menara Jernih Sdn Bhd prior renewal of contract the agreements for year 2025. In this audit, it was verified that due diligence had been carried out for all contractors in	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			the BU before renewal of their contracts, hence, **no recurrence** of the Major Non-conformance raised in the previous Audit	
2.2.3	All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour. Where young workers are employed, the contracts include a clause for their protection.		All contracts signed with contractors contain a clause on compliance with employment laws, which would include laws related to employment of children and young persons. Sampled Contract agreement at Nak Estate does contain clauses disallowing child, forced and trafficked labour. Based on contractor agreement all contractors at (refer 2.2.2) sampled, the contract does contain clauses disallowing child, forced and trafficked labour	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 2.3: All FFB supplies from outside the unit of certification are from legal sources.				
2.3.1 (C)	2.3.1 (C) For all directly sourced FFB, the mill requires: ● Information on geo-location of FFB origins ● Proof of the ownership status or the right/claim to the land by the grower/ smallholder ● Where applicable, valid planting/ operating/ trading license, or is part of a cooperative which allows the buying and selling of FFB		Nak POM has evidence for the following for the 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) Directly sourced FFB was from the Estates in the BU i.e. Nak, Resort and , Sutera. At present the mill possesses the valid MPOB licenses and Land Title for all the directly source FFB (from Nak BU estates) as verified by the auditor.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
2.3.2	For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator 2.3.1. PROCEDURAL NOTE: For Implementation Procedure for 2.3.2 refer to Annex 4.		For indirectly sourced FFB, the evidence of the current document shall be available in the 'OCP (Outside Crop Purchase") Suppliers' through contractor Duta Eramas Sdn Bhd. There shall be no issues regarding Land, License, evidence of the ownership status or the right/claim to the land, or valid use of land by the grower/smallholder supplying their FFB to Nak POM. A map clearly indicating the location of area for OCP suppliers shall be made available. However, it was found that Duta Eramas Sdn Bhd has yet to	☐ Conform ☐ Major Nonconformity ☒ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			provide geo-location of FFB origin of all its suppliers of FFB geo-location of FFB origin of its smallholder/FFB suppliers to Nak POM **Hence, a Minor NCR (ISMA 01/2026) is therefore raised against Indicator 2.3.2.**	

Principle 3: Optimise productivity, efficiency, positive impacts and resilience				
Criterion 3.1: There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.				
3.1.1 (C)	A business or management plan (minimum three years) shall be documented and includes, where applicable, a jointly ☐oped business case for Scheme Smallholders.		The CU has established and implemented its commitment towards long term sustainability and improvements through a "5 Years Planning Horizon". The business plan for the year 2026 to 2030 where the FFB, Area statement & Yield, Cost and Capital Expenditure is projected. The business plan shows the commitments of operating units towards better management of resources to increase productivity while reducing the cost of expenditure. The CU has a yearly budget prepared by the management and approved by top management that indicates the business plan on an annual basis. This annual budget specifies the	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			details of the expenditure through better and more sustainable management.	
3.1.2	An annual replanting programme projected for a minimum of five years, is available.		The CU has established a Long-Range Replanting Programme covering a period of up to 25 years, extending until FY2047. The programme is reviewed on an annual basis. The tentative replanting schedule up to FY2030 is presented in table 3.3 above.	☒ 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 Nak Business Unit and complexes chaired by the Head, Sustainability & Safety Department and also attended by Regional Head, Sabah Region. The latest management review was carried out on 14/11/2025. The agenda discussed among others includes the following. • Minutes / Actions of previous meeting • Changes of external and internal issues relevant to the RSPO/MSPO system • Needs and expectations of stakeholders, including compliance obligations	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	management system Recommendations for improvement		• The extend to which RSPO/MSPO management plans have been approved • Information on the organization's performing including trends • Adequacy of resources • Relevent communication from the stakeholders including complaints • Recommendations for improvement • Any other business Minutes of meeting were sighted and verified. No major issues were highlighted during the meeting. The focus is on the forthcoming external RSPO audit in January 2026. The internal audit was conducted annually before the external audit. The internal audit was conducted for Nak BU on 10–14/11/2025. From the report, recorded 4 Major, 2 Minor and 6 OFI. The internal audit report was made available to the management for their review.	
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)		Plans and impact assessments relating to social and environmental impacts maintained available. The action plan reflects the commitment to support with RSPO P&C, and includes the following areas of continual improvement: • Optimize FFB yield through good practices and better field monitoring. • Reduce pesticide use per Criterion 7.2 by promoting IPM and biological controls. • Mitigate environmental impacts (Criteria 3.4, 7.6, 7.7) via buffer zones, erosion control, and habitat protection. • Minimize waste (Criterion 7.3) through segregation, composting, and responsible disposal. • Reduce pollution and GHGs (Criterion 7.10) with methane capture and energy efficiency. • Support communities and workers (Principle 6) through engagement, grievance mechanisms, and social programs. Manage HCV, HCS (Criteria 7.7, 7.12) via protection, monitoring, and rehabilitation.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.2.2	As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template.		The monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template before the audit started. The auditor already verified and checked the data and figure given	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			match with their database system.	☐ Not Applicable (justification required)
Criterion 3.3: Operating procedures are appropriately documented, consistently implemented and monitored.				
3.3.1 (C)	Standard Operating Procedures (SOPs) for the unit of certification are in place.		The CU has developed and documented several manuals for its use. Among them were: ▪ Standard Operating Procedure (SOP) dated 02/05/2012 that provide guidelines to staff members in respect of certain major aspects of Estate and Mill operations. It contained 15 chapters. ▪ Oil Palm Circulars (OPC) – that provides guidelines Oil Palm from land clearing & planting to despatch of FFB. It contains 15 chapters (Latest update was in December 2023). ▪ Safe Work Procedure for 52 operations ▪ OSHA Manual, Occupational Safety and Health Guidelines, dated 01/10/2010. ▪ Procedure for the training entitled Sustainability Guidelines: Training (BEA SUS/TRN dated 22/12/2014) The Oil Palm Circular (O.P.C) is the manual used for the operations in the estate. The manual is maintained and updated accordingly. The latest update was carried out in December 2023. The manual covered all activities in the estates	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			from seedlings in nursery to planting in the fields, replanting, field maintenance, harvesting and dispatch of FFB to the Mill. The Mill Operation Manual (MOM) is the manual used for the operations in the POM. The manual is maintained and updated accordingly. The latest updated was carried out in March 2024 under Section 12. The manual covered all activities in the POM from reception station, fruit handling, steriliser station, boiler house and process check sheet and work instruction.	
3.3.2	A mechanism to check consistent implementation of procedures is in place.		The CU has continued to implement mechanisms to ensure consistent adherence to operational procedures in line with established SOPs. The effectiveness of SOP implementation was monitored through several mechanisms: • RSPO Internal Audit: An internal audit was conducted by the Group Sustainability Manager from 10–14/11/2025. The audit aimed to assess compliance with RSPO requirements and operational SOPs. • Nak POM: Monthly Visits by Electrical Engineer: Monthly inspections have been conducted by PIC (Competent Person No. PE-1-VR-O-0003-2025) from IPC Engineering Sdn. Bhd. The latest inspection was carried out on 17/01/2026, during which all electrical	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			installations were found to be in proper working order. • Nak POM: A visit was conducted by the Engineering Department's Visiting Engineer from 17–20 June 2025, covering the review period from January 2025 to May 2025. The objectives of the visit were to evaluate the overall mill operational performance, efficiency, and compliance status. The scope of assessment included Fresh Fruit Bunch (FFB) processing performance, Oil Extraction Rate (OER), Kernel Extraction Rate (KER), control of processing losses and Plantations Performance Improvement Program (PPIP), mill throughput and utilisation, frequency of mill breakdowns and effectiveness of maintenance practices, condition and reliability of plant and machinery, product quality control, Environmental, Social and Governance (ESG) compliance, and mill costing evaluation. Based on the overall findings and performance indicators assessed during the visit, Nak POM achieved an overall rating of 3.90, indicating satisfactory operational performance with identified opportunities for further improvement. • Nak POM: Third-Party Environmental Audit: An environmental audit (Ref: JAS.SSK/600-3/1/6/1/2025) was	

			conducted on 23/04/2025 by MAA Professional Services Sdn. Bhd. with the audit report issued on 29/04/2025. The audit, led by Mohd Hairimi Mohd Ali (EA0101), highlighted 1 Opportunity for Improvement. The mill management has addressed all identified issues accordingly. • The Planting Advisor's Exit Report, which reviewed the overall performance for the 12-month period in 2025, was conducted through field visits to the respective estates. Nak Estate was visited from 29–31/10/2025,; Resort Estate from 02–04/04/202; and Sutera Estate from 14–18/03/2025. The purpose of the visit was to evaluate the effectiveness of estate operations, identify gaps, and propose recommendations for improvement. The scope of the review included capital expenditure planning and utilization, harvesting and yield enhancement, upkeep of mature areas, manuring practices, pest and disease control measures, as well as labour management and worker welfare. • The Agronomist from Applied Agricultural Resources Sdn.Bhd. (AAR) dated 05/11/2025 (Nak Estate), 13/12/2025 (Resort Estate) and 15/12/2025 (Sutera Estate) was also made available to the auditors. The areas of review were appearance of the palms, interrow cover	

			management, leaf analysis result, soil analysis result, yields, manuring recommendation, P&D, replanting, supplying palms, EFB mulching, and nursery. • During the audit, random interviews with the estates workers revealed that they understood the requirements stated in the SOPs. For example, it was observed that harvesting standards and pesticides usage had been properly understood by the estate harvesters and sprayers respectively.	
3.3.3	Records of monitoring and any actions taken are maintained and available.		The implementation of SOP is monitored daily by the field staff and Assistant Managers with an overall overview by the Managers. The monitoring is done via supervision and records maintenance. The estates among others maintained the following records. • work program / Field cost books • bin cards, Harvesting Intervals, • Monthly Estate Report and Account, • Monthly Operations, monthly rainfall, • pest and diseases monthly return, • monthly agrochemical consumption	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• harvesting details i.e., daily inspection report - yield improvement program, • summary of machinery running hours • harvesting records detailing the number of bunches harvested • quantity of loose fruit collected by each harvester. • Monthly FFB production, etc. Activities carried out by contractors are being monitored via the following among others. • The evidence of competency for specialized work/job • The estate supervisors and engineers will be onsite to monitor the work. • The estates monitor to ensure that no contractors bring along their family members to work in the field. • The estates ensure that the contractors are providing PPE, suitable working equipment and machinery. Records of follow-up action, if any, are retained where necessary.	
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 CU. Environmental Aspect and Impact Assessment (EAI) and Social Impact Assessment (SIA) were conducted internally considering activities associated with POM and 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 first Social Impact Assessment (SIA) Report was conducted by Wild Asia on 2011, which pertains to Nak Business Unit, including Nak POM, Nak Estate, Sutera Estate and Resort was verified. The supplementary document for SIA Report dated March 2023, was conducted by Boustead Plantations Berhad Sustainability and Safety Department. The approach for the assessment was done mainly through stakeholders' consultation and documentation review. Consultation with external stakeholders were conducted from 29/08/2022 to 07/09/2022 via phone call and a follow up consultation from 09/01/2023 to 12/01/2023 by site interview on their relationship with Nak BU. For workers, group interviews were conducted from 27/08/2022 to 04/09/2022 and follow up workers interview from 09/01/2023 to 12/01/2023 at respective sites.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			The SIA was carried out in the palm oil mill and three 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 was conducted in consultation with all significant stakeholders, namely internal employees, local communities, neighboring estates, nearby schools, relevant government agencies, contractors, suppliers, etc. The SIA also includes the baseline socio-economic data of all estates and POM, the social profile, as well as their stakeholders. The report also contains background information on the estates and POM, 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, food security, 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. For the year 2025/2026, an Environmental Impact Assessment (EIA) was established to identify environmental aspects in all estate activities including the mill. This assessment was documented using Environmental Aspects Impacts Identification and Environmental Impacts Evaluation forms, covering all activities in the estates and mill. Reviewed on EAI and EIE has been made on January 2025. Among the activities discussed were Pesticide and chemical spraying, fertilizer application, diesel usage, scheduled wastes for estates, and POME, EFB, Boiler, Sterilizer, and Laboratory for the mill. The management already establish the environmental management plan for Mill / Estate base on EIA and EIE and also department of environment requirement (Jadual Pematuhan).	

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 reviewed and updated on an annual basis, incorporating inputs from various platforms such as external stakeholder consultations, Occupational Safety and Health (OSH) Committee meetings, workers representative committee meeting and Gender Committee meetings. Significant social issues identified for management and monitoring include the implementation of human rights, grievance mechanisms, harvesting rates, and replanting activities. The SIA review process also involves stakeholder consultations specifically addressing social concerns. These reviews are conducted with the involvement of operating unit management and external stakeholders, including government agencies, neighbouring estates, schools, local communities, recruitment agencies, indigenous people, suppliers, and contractors. The environmental management plan, established based on operations with significant environmental impacts, undergoes annual review. It outlines environmental issues, mitigation actions, monitoring plans, and assigns responsibilities for implementation oversight. Among the plan established were: ▪ Environmental Risk Management: Reviewing Environmental Impact Assessments (EAI) / Environmental Impact Evaluations (EIE) to address	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			any operational changes. ▪ Domestic Waste Management: Disposing of domestic waste through landfill. ▪ Sewage Waste Management: Engaging with licensed contractors for effective sewage management. ▪ Scheduled Waste Management: Maintaining an inventory and ensuring proper disposal of scheduled waste. ▪ Recyclable Waste Management: Disposing of recyclable waste through registered purchasers and conducting frequent checks. ▪ Water Management: Immediately repairing broken pipelines and identifying any leakages for efficient water management. The most recent stakeholder consultation was held on 23/10/2025 in Nak Estate/Nak POM, 25/02/2025 in Resort Estate and 28/10/2025 in Sutera Estate with minutes of the meeting reviewed. The session included participation from both internal and external stakeholders, as outlined above. Evidence of these consultations is available, and all stakeholder feedback has been duly recorded in the SIA and EIA action plan for appropriate follow-up and implementation.	

Criterion 3.5: A system for managing human resources is in place.				
3.5.1	Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives.		BPB has developed Human Resources & Administration Workforce Management Unit Procedure: ▪ Recruitment and Employment of Local Worker – WMU/01/RELW-00 dated 20/02/2023 ▪ Quota Application (Peninsular Region) – WMU/02/QA-00 dated 20/02/2023 ▪ Job Order (Peninsular Region) – WMU/03/JO-00 ▪ Work Permit Renewal (Peninsular Region) – WMU/05/WPR-00 ▪ Check-Out Memo (Peninsular Region) – WMU/06/COM-00 ▪ Workforce management unit SOP-foreign worker recruitment (Sabah & Sarawak Region) – WMU/01/FWR-00, date 01/01/2022. The recruitment process was clearly stated in the procedure where the recruitment was based age, medical fitness and etc. There is no discrimination based on religion, gender, nationality and etc during their recruitment. The recruitment process is based on skills, capabilities, medical fitness necessary and etc. BPB also has implemented Group Sustainability Policy Statement signed by Chief Executive Officer on 25/09/2024,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			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.	
3.5.2	Employment procedures are implemented and records are maintained.		Employment procedures have been implemented, and records are systematically maintained. The Workforce Management Unit (WMU) is responsible for managing foreign workers, ensuring compliance with regulatory requirements and company policies. Recruitment is primarily conducted through walk-ins and referrals from family members, facilitating a continuous flow of applicants. Indonesian and Philippine workers typically travel to the workplace under the Pas Lawatan Kerja Sementara (PLKS), with the OU handling the processing of work passes. The company has officially appointed Agensi Pekerjaan Sri Kembangan dated 02/01/2025 for Nak POM/Nak Estate and Sutera Estate, Agensi Pekerjaan Sri Kencana dated 01/04/2025 for Resort Estate to manage the work pass processing for all foreign workers. This partnership is expected to streamline the recruitment process, ensuring that all legal documentation is handled efficiently and in accordance with national labor laws.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			The company follows a no recruitment fees policy. All costs for levies, medical examinations (FOMEMA), multiple visas, JP visas, compounds, special passes, immigration clearances, service fees, and PLKS (Pas Lawatan Kerja Sementara) are covered by the company. Records for Malaysian workers include job applications, resumes, certificates, NRIC, and medical reports. For foreign workers, records include passports, work permits, personal files, and medical reports. The company keeps comprehensive records of appointments and processes. Interviews with new foreign workers recruited in 2025 confirmed their understanding of the job application process and affirmed that all recruitment costs were fully covered by the estate management.	
3.6.1 (C)	All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.		The hazard identification, risk assessment and risk control (HIRARC) procedure has been established. HIRARC Register had been established, documented and implemented at all Operating Units (OU) as means to identify	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			hazards, analyse and assess its associated risk and then apply the suitable control measures and reviewed at a minimum once a year if accidents occur or changes in operations. Collectively all estates guided by the Sustainability Team, jointly assessed and documented risks for 40 work activities in the estate operations from land preparation, planting FFB all the way to transporting FFB to mill. It also included supporting activities like workshop, electrical works, office works, carpenter, etc. The HIRARC Register just developed was then discussed and reviewed during each estate OSH Committee meeting for relevancy and/or to update the register	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.6.2 (C)	The effectiveness of the H&S plan to address health and safety risks to people is monitored		Occupational health and safety (OHS) 2025/2026 management plan for CU had been established. The OHS management plan, sighted addressed issues related to hazards and risks, legal register and its requirements for compliance, OSH awareness and training program, accident and emergency procedures, audiometric test, use of PPE, OSH Committee meetings, etc. Generally, the OSH plans FY 2026 were acceptable. Safety executive carried out safety requirements checking via Internal Audit. Other than that, the workplace inspection was carried out on a monthly basis to ensure all H&S plan was done effectively.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 3.7: All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.				
3.7.1 (C)	A documented programme that provides training is in place, which is accessible to all staff, workers, Scheme Smallholders and outgrowers, taking into account gender-specific needs, and which covers applicable aspects of the RSPO P&C, in a form they understand, and which includes assessments of training. Training for workers must cover, at minimum, the following: - the health and environmental risks of pesticide exposure; - recognition of acute and long-term exposure symptoms including the most vulnerable groups (e.g. young workers, pregnant women); - International and national instruments or regulations that protect workers' health; - Productivity and best management practice; - relevant SOPs.		The operating units visited have conducted a comprehensive training needs analysis for all employees, management, and contractors. This analysis was conducted based on individual job designations, aligning the identified training with the specific requirements of each role to ensure relevance and effectiveness. The training needs were categorized for management, employees, and contractors, and have been systematically programmed for delivery throughout FY 2025 and 2026. The training programs identified are designed to cover key areas, including safety and health protocols, environmental management, and social responsibility, reflecting the company's commitment to regulatory compliance and continuous improvement. Especially, the inclusion of gender-specific training demonstrates the operating unit's proactive approach to promoting diversity, inclusivity, and gender sensitivity in the workplace. These sessions were observed to actively involve both staff and workers, adopting a more inclusive and knowledgeable workforce.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Specialized training courses for contractors, encompassing critical areas such as human rights implementation, Occupational Health and Safety (OHS), workplace discipline, and waste management, have been systematically integrated into the training schedule. These courses are essential not only to ensure compliance with legal and regulatory frameworks but also to promote a culture of safety, respect for human rights, and environmental responsibility among contractors and their workers. It is important to note that there are no scheme smallholders or out growers within the CU, which simplifies the training focus but also underscores the responsibility of ensuring that all internal stakeholders and contractors are well-equipped with the necessary skills and knowledge.	
3.7.2	Records of training are maintained, where appropriate on an individual basis.		Nak Estate • Pay slip awareness training on 13/12/2025. • Contract agreement refresher training on 09/12/2025 • Working hour refresher training on 26/11/2025. • IPM training on 30/08/2025 • Firefighting training on 10/07/2025 • Chemical handling training on	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			19/02/2025 • Premixed training on 15/10/2025 • Manuring training on 17/02/2025 • PPE awareness training 23/01/2025 • Harvesting training on 27/09/2025 Resort Estate • RSPO awareness training on 10/02/2025 • Grievance awareness training on 10/02/2025 • Zero burning policy training on 17/11/2025 • 1st aid boxes training on 29/12/2025 • Health talk awareness on 22/09/2025 • Fire dril training on 06/08/2025 • Triple rinsed training on 07/06/2025 • Safe working SOP for harvester on 20/01/2026 • Training for sprayer on 15/02/2025. Sutera Estate • Policy awareness training on 05/01/2026 • Grievances SOP awareness training on 18/12/2025 • Fire drill training collaborate with	

			APM on 23/10/2025 • Noise risk training on 25/11/2025 • Buffer zones awareness training on 13/11/2025 • Triple rinsed training on 10/09/2025 • Chemical store awareness training on 09/09/2025 • SW awareness training on 08/09/2025 • HCV awareness training on 21/10/2025 • Harvesting training on 13/10/2025 • Spraying awareness training on 22/09/2025 • Manuring awareness training on 08/09/2025 Nak POM ▪ Hearing conservation awareness training on 26/11/2025. ▪ Chemical handling training on 17/12/2025 ▪ Sterilizer safe working training on 13/10/2025. ▪ SW handling management training on 08/10/2025. ▪ Confined space awareness training on 08/09/2025 ▪ RTE awareness training on 18/08/2025. ▪ ERP training on 09/04/2025.	

			▪ Sustainability awareness training on 10/03/2025. ▪ Sexual harassment awareness training on 17/01/2026. Whistleblowing awareness training on 06/12/2025.	
3.7.3	Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed.		Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Verified during interviewed, the sample employee well aware on the RSPO SCCS. Annual training programmed was established for year 2025 & 2026. Among training conducted as per below: • Training SCCS & Traceability Procedure (SSD/01/SCT-01) date 11/08/2025 • SCCS SOP training for critical point areas (for: contractor) on date 14/02/2025	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.8: Supply Chain Requirements for Mills				
3.8.1	Identity Preserved Module A mill is deemed to be IP is the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO P&C, or against a Group Certification Scheme Certification for the CPO mills is necessary to verify the volumes and sourced of		Not applicable since the POM used MB supply chain model.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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.			
3.8.2	Mass balance Module A mill is deemed to be MB is the mill process FFB from both RSPO certified and uncertified plantations/estates. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3rd party certified supply base.		Nak POM has continued to maintain Mass Balance model. Nak POM obtained certified FFB from owned estate such as: ▪ Nak Estate ▪ Resort Estate ▪ Sutera Estate Noncertified FFB • Duta Eramas Sdn Bhd • Ply Plantations	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.3	The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the CB in the public summary of the P&C certification report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.		Verified data estimated tonnage of CPO and PK products, the total volume CSPO and CSPK are within allowed quantity. The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill details as in Table 3.6 in the body text	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

3.8.4	The mill shall also meet all registration and reporting. Requirements for the appropriate supply chain through the RSPO IT platform		MU ID: MU25-016311 Trading AC ID: TA25-016976	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.5	Documented Procedures The mill shall have written procedures 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		The Supply Chain and traceability Procedure, SOP no: SSD/01/SCT-01 effective date 09/09/2022 (revision : 1), 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	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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.		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	
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		As describe under para 4.1.5 SOP, Supply Chain and traceability procedure, revision no 1 dated 09/09/2022 which is follow the RSPO Supply Chain Certification Standard Revision 2022 requirements and explicit	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	the RSPO SC requirements for mills and the RSPO Rules on Market Communication and Claims b) Effectively implements and maintains the standard requirements within its organization. (ii) Any con-conformities found as part of the internal audit shall be issued and required corrective action. The outcomes of the internal audits and all actions taken to correct non-conformities shall be subject to management review at least annually. The mills shall maintain the internal audit records and reports.		internal audit procedure, revision no 2, revised date: 24/05/2022. Audit report has also been established. The audit was conducted against the RSPO Supply Chain Certification Standard Revision 2022 requirements	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.7	Purchasing and Goods In (i) The mill shall verify and document. The tonnage and sources of certified and the tonnage of non-certified FFB's received. (ii) The mill shall inform the CB immediately if there is a projected overproduction of certified volume (iii) The ill shall have a mechanism in place for handling of non-conforming FFB and/or documents.		Sighted sample FFB consignment note for Nak Estate, Sutera Estate, and Resort Estate. They also receive diverted certified crop from Tabung Tentera Sabah Estate, Bukit Segamaha Estate, Sungai Segamaha Estate and G&G estate for the period of 16/8/2024 - 22/1/2026. Among the information available on the FFB consignment note are estate name, delivery date, no of FFB bunches, FFB weight,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Monitoring records titled as *"RSPO & MSPO Mass Balancing Records for Oil Mills"* has recorded the tonnage of certified FFB and non certified FFB. *Sighted no* over production as the for the previous and current license period. NAK 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.	
3.8.8	Sales and Goods Out The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single-documents or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documentation and specification documentation): a) The name and address of buyer; b) The name and address of the seller c) The leading or shipment/delivery date; d) The date on which the documents were issued; e) RSPO certificate number;		Documented procedures related to sales and goods out were sighted and found adequate. Based on verification during the audit, Nak POM has deliver certified materials to end buyer such as Sandakan Edible oils Sdn Bhd,.Therefore, following are sample of certified CPO & PK sales which comply to standard requirement.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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		Nak POM outsource transportation of certified product (CPO & CPK) to end buyer. Sole appointed transporter is Pengangkutan Ya Hen Sdn Bhd (contract made on June 2025 and valid for 3 years) and this activity being bound by signed agreement. There is addendum contract document between NPOM and the transporters) stated that the contractor agrees that certification bodies (CBs) have access to the outsourcing contractor or operation if an audit is deemed necessary dated Pengangkutan Ya Hen Sdn Bhd. & Sykt. Perniagaan Piqrusyahlia Jaya 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 contract agreement under clause 1.5 - company and certification body audits. The RSPO Supply Chain procedure has been trained to the contractor on date 14/02/2025 RSPO & MSPO & governmental	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	necessary. c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor. d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to the respective operations, systems, and all information, when this is announced in advance.		regulation meeting conducted by Marketing Department from HQ. Inspection was carried out as additional effort to ensure no contamination sighted book at AP Post	
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 on 06/01/2026	☒ 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 1 new contractor has been used for physical handling of RSPO certified volume (CPO & PK) Sykt. Xxx was appointed by CU on date 03/03/2025 for 3 years validity. CU already informs its CB during NL communication process and stakeholder consultation also	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			has been carried out to the transporter.	☐ 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 maintain 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 NPOM 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’. From 16/8/2024 – 15/8/2025, Nak POM had delivered 15,463.13mt of certified CPO to buyer From same date 1290.79 mt of PK MB to 1 buyer. The records of of the volume purchased (input) and claimed (output) over a period of 12 months was updated in ‘Mass Balance Records for Oil Mill’.	☒ 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.)		The Mass Balance Record for Oil Mills – Nak POM indicated both positive balances for the certified CPO and palm kernel. Randomly selected weighbridge tickets issued during 16/8/2024 – 22/01/20205 by Nak POM 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 Nak POM during the same periods were verified. All weighbridge tickets issued had indicated the status of the CPO and PK (RSPO	
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.		Nak POM process all the received certified crop & their processing output will be based on their actual Oil Extraction Rate (OER) as well as Kernel Extraction Rate (KER).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against		These figures were monitored on daily & monthly basis by the mill using the prepared template (e.g. Monthly	☒ Conform

	actual performance or industry average if appropriate.		Production Report – Physical Movement) to ensure their accuracy as well as monitoring of their ongoing performance.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.15	Processing For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.		Not applicable since mill used Mass Balance.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.16	Registration of Transactions (i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date. (ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform		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 Marketing Department subordinate using the MU ID: MU25-016311 Mill receives copy of transaction input to	☐ Conform ☒ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			the system on monthly basis based on contract summary (buyer weight being put in). Remove RSPO Certified volume has been verified during active license period (license ID: LIC25-00023952) was found that certified volume sold as convention has been not yet removed by Marketing Department, this also was contradicted with SOP no: SSD/01/SCT-01, section 4.10 Registration of transaction, 4.10.4. thus, Major NCR RAR 02 2026 has been raised.	
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. NPOM 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.		Human Rights Policy was updated and reviewed by Boustead Plantations Berhad on 02/12/2019 and signed by CEO. The policy to respect human rights, including prohibiting retaliation against Human Rights Defenders, is documented and communicated to all levels of the workforce, operations, FFB suppliers and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces. These Policies were communicated during external stakeholder meetings	☒ 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.		As at time of audit, it was confirmed that the unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.	☒ 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.		NAK BU has a mutually agreed system open to all affected parties, to resolve disputes in an effective, timely and appropriate manner. System available as Complaint/ Suggestion Flowchart and implemented accordingly. The system used by the Nak BU in resolving disputes and grievances exists in the procedure called "Grievance Procedure (Workers (Estates and Mill), Public, Aborigines and others", "Flowchart for Grievance/Complaint (workers, Public and others)" and "Flowchart for Grievance/Complaint to higher authority". dated 1st January 2021. Forms were provided for grievance and complaints from stakeholders. The Internal Complaint Book or the forms were also used for employees to lodge complaint pertaining to their houses, and there is evidence that the complaints were resolved in a timely and appropriate manner. Personnel had been appointed at all Estate and Mill for handling grievance/complaints and social issues as evidenced by sighted appointment letters and established Organization chart of Grievance/Complaints Committees for 2023. Anonymity of complainants and Whistleblowers are ensured under BPB's "Whistleblowing Policy", "Whistleblowing Procedure" and the "Code of Ethics and Conduct" which provides an avenue to direct the grievances to Nak BU authority and even higher BPB management. Grievance/Complaints can be channelled through	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			toll-free numbers, email, fax, or letters to the Sustainability Unit at HQ. The existing dispute and grievance procedure contain provisions that prohibit retaliation against Human Rights Defenders, community spokespersons and whistleblowers where requested. The addendum dispute and grievance procedure were updated on 02/01/2020 with prohibit retaliation against Human Rights Defenders, community spokespersons and whistleblowers where requested without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD was verified during this Onsite, and interview with workers they understand the Procedure.	
4.2.2	Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.		Based on documentation of stakeholders and interviewed with them for the following: <u>Sutera Estate</u> • FFB Transporter <u>Resort Estate</u> • FFB Transporter • Machinery contractor <u>Nak Estate</u> • (Hire Machineries) <u>NAK POM</u> • (CPO & PK Transporter) Found the system was understood by the affected parties, including the illiterate parties. The procedure for complaint/grievance resolution was explained to all workers and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			external stakeholders through management/workers/stakeholders meeting.	
4.2.3	The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.		Nak BU keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders through stakeholders meeting as evidenced by Internal and External Stakeholders' meetings dates (Refer 1.1.4). Verified during the audit Past complaint received from workers about house defects, date of action taken to rectify the defects which was usually within 48 hours of complaints being lodged, and acknowledgement by the complainants.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.2.4	The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.		The system used by the Nak BU in resolving disputes and grievances exists in the procedure called "Grievance Procedure (Workers (Estates and Mill), Public, Aborigines and others", "Flowchart for Grievance/Complaint (workers, Public and others)" and "Flowchart for Grievance/Complaint to higher authority". dated 1st January 2021. The Mill and Estates within Nak BU each have its own Internal Complaint Book and External Communication Book. Forms were provided for grievance and complaints from stakeholders. In accordance with the procedure, the anonymity of complainants and whistle-blowers will not be revealed to third parties. Interview with workers (Sprayer, Harvester, Manure, AP, General Workers) they understand the procedure dispute and grievance procedure dated 02/01/2020 with ability for complainants to choose individuals or groups to support them and/or act as 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.		There is evidence that contributions to community development was provided based on consultations. Evidence correspondence and meeting minutes as method of consultation between BU and stakeholders. Sighted sampled CSR activities at Nak units included: <u>Sutera Estate</u> • Donation to SMK Segaliud – 30/4/2025 • Repair of Roads at Kampung Segaliud Housing and road to school (3/3/2025) • Repair road for children going to school – 8/10/25 • CSR donation for "Pertubuhan Pemulihan Dalam Komuniti Kinabatangan (PPDK" – 7/2/2025 <u>Nak Estate</u> • Job Opportunity for surrounding villagers • Repair drainage and road at Kampung Sungai Tiram <u>Resort Estate</u> • Sumbangan Daging Lembu Kepada Pekerja • Job Opportunity for surrounding villagers • Contribution to Pejabat Pendidikan Telupid (RM500) <u>Nak POM</u> a) *CAPEX for repair workers House* b) Donation to SK Tiram c) Job Opportunity for surrounding villagers Beside that NAK BU also hire staff and workers from the nearby villagers as their CSR. Sighted latest Stakeholder consultation	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			with External Stakeholder and Interview with Ketua Kampung Segaliud Mr Matasan Matakhir and Ketua Kampung Toniting Louisse bin Japri the community development that are based on the results of consultation with local communities was already demonstrated.	

Criterion 4.4: Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.				
4.4.1 (C)	Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior and Informed Consent (FPIC) process. Documents related to the history of land tenure and the actual legal or customary use of the land are available.		It has been verified that for Sutera Estate, Boustead has bought the land in 1995, as Country Lease. It was previously owned by The North Borneo Trading Company Limited of 60, The Strand, London. The Land Title was stated the company has leased since 10/7/1888 for 999 years and registered at Jesselton (Kota Kinabalu) on 28/2/1953 after that, the land has been sold to Sharikat Hing Lee Sdn Bhd on date 6/12/1972 (as per land Title). Boustead has acquired the land from Sharikat Hing Lee Sdn Bhd in year 1995 and change the name to Boustead Sutera on 7/6/2005. For Resort Estate, as Country Lease, the land Title was previously owned by Thai Hong Hang (Sabah) Sdn Bhd and was sublease to Resort Corporation (Sabah) Sdn Bhd. Resort Corporation has changed their name to Boustead Segaria Sdn Bhd on 4/9/2014 and at the same time has changed their sublease to Boustead Rimba Nilai Sdn Bhd. As for Nak Estate there are mixed land title which is from several company Boustead has bought all the land in 1985, as Country Lease. It was previously owned by Syarikat Kemajuan Bumi Daya (Sabah) Sdn Bhd, Gradient Holdings Sdn Bhd, Yaw Lim Plantations Sdn Bhd.	☒ 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.		As reported in 4.4.1 of these checklists, it has been verified that the land is legitimately owned by Boustead Nak BU since 1990 and bought from another company. Hence, there is no land conflict anticipated and no need for acceptable conflict resolution processes.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.3 (C)	Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and relevant authorities).		As reported in 4.4.1 of these checklists, it has been verified that the land is legitimately owned by Boustead Nak BU since 1990 and bought from another company. Hence, there is no land conflict anticipated and no need for acceptable conflict resolution processes	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.4	All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements..		As reported in 4.4.1 of these checklists, it has been verified that the land is legitimately owned by Boustead Nak BU since 1990 and bought from another company. Hence, there is no land conflict anticipated and no need for acceptable conflict resolution processes. The land titles and legal maps are available for the visited estates and is in appropriate language.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.4.5 (C)	Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose.		As reported in 4.4.1 of these checklists, it has been verified that the land is legitimately owned by Boustead Nak BU since 1990 and bought from another company. Hence, there is no land conflict anticipated and no need for acceptable conflict resolution processes. The land titles and legal maps are available for the visited estates and is in appropriate language.	☒ 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.		The requirement in this indicator does not apply to Nak 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		Based on Social Impact Assessment (SIA) Report for Nak BU and land titles, there was no new plantings on local peoples' land. It has been verified that the land is legitimately owned by Nak BU and the audit team had confirmed that there were no land issues related to previous owners. The audit team has also interviewed relevant stakeholders From the interviews, it can be concluded that there was no evidence of any land disputes between at Nak BU with local communities and neighbouring estates	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.5.2 (C)	FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative institutions, with all the relevant information and documents made available, with option of resourced access to independent advice through a documented, long-term and two-way process of consultation and negotiation.		Based on Social Impact Assessment (SIA) Report for Nak BU and land titles, there was no new plantings on local peoples' land. It has been verified that the land is legitimately owned by Nak BU and the audit team had confirmed that there were no land issues related to previous owners. The audit team has also interviewed relevant stakeholders, From the interviews, it can be concluded that there was no evidence of any land disputes between at Nak BU with local communities and neighbouring estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.3	Evidence is available that affected local peoples understand they have the right to say 'no' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated 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.		Based on Social Impact Assessment (SIA) Report for Nak BU and land titles, there was no new plantings on local peoples' land. It has been verified that the land is legitimately owned by Nak and the audit team had confirmed that there were no land issues related to previous owners The audit team has also interviewed relevant stakeholders, From the interviews, it can be concluded that there was no evidence of any land disputes between at Nak BU with local communities and neighbouring estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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.			
4.5.4	To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of the land allocation process.		Based on Social Impact Assessment (SIA) Report for Nak BU and land titles, there was no new plantings on local peoples' land. It has been verified that the land is legitimately owned by Nak and the audit team had confirmed that there were no land issues related to previous owners The audit team has also interviewed relevant stakeholders such as the interviews, it can be concluded that there was no evidence of any land disputes between at Nak BU with local communities and neighbouring estates	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.5	Evidence is available that the affected communities and rights holders have had the option to access to information and advice that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands.		Based on Social Impact Assessment (SIA) Report for Nak BU and land titles, there was no new plantings on local peoples' land. It has been verified that the land is legitimately owned by Nak and the audit team had confirmed that there were no land issues related to previous owners. The audit team has also interviewed relevant stakeholders. From the interviews, it can be concluded that there was no evidence of any land disputes between at Nak BU with local communities and neighbouring estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.5.6	Evidence is available that the communities (or their representatives) gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator..		Based on Social Impact Assessment (SIA) Report for Nak BU and land titles, there was no new plantings on local peoples' land. It has been verified that the land is legitimately owned by Nak and the audit team had confirmed that there were no land issues related to previous owners. The audit team has also interviewed relevant stakeholders the interviews, it can be concluded that there was no evidence of any land disputes between at Nak BU with local communities and neighbouring estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.7	New lands will not be acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations in the national interest without consent (eminent domain), except in cases of smallholders benefitting from agrarian reform or anti-drug programmes.		There were no new lands acquired for plantation and mills after 15/11/2018. The current operation area including mill and estates as per stated in the land title. The requirement in this indicator does not apply to Nak BU.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
4.5.8 (C)	New lands are not acquired in areas inhabited by communities in voluntary isolation.		The requirement in this indicator does not apply to Nak BU due to not applicable for MYNI	☐ 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.		It has been verified that the land is legitimately owned by Nak BU. All the related documentation regarding the land acquisition was kept in BPB HQ Office and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate. The audit team has also interviewed relevant stakeholders. From the interviews, it can be concluded that there was no evidence of any land dispute at Nak BU. Communities that have lost access and rights to land for plantation expansion did not exist at Nak BU, hence, this Indicator is not applicable	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.6.2 (C)	A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.		In accordance with the *'Prosedur Aduan/Masalah"* and 'Stakeholder Engagement/ Negotiation" at Nak BU include Handling of Boundaries Disputes, calculating and distributing fair and gender-equal compensation (monetary or otherwise). However, there was no issue/case related to this indicator as verified by audit team during consultation with staff and workers at mill and consulted estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.6.3	Evidence is available that equal opportunities are provided to both men and women to hold land titles for small holdings.		There were no scheme small holdings at Nak BU. The Fresh Fruit Bunches are supplied from Nak BU owned estates and Contracted FFB suppliers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.6.4	The process and outcomes of any negotiated agreements, compensation and payments are documented, with evidence of the participation of affected parties, and made publicly available to them.		There was no process and outcomes of any negotiated agreements, compensation and payments to any affected parties.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 4.7: Where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements				
4.7.1 (C)	A mutually agreed procedure for identifying people entitled to compensation is in place.		A procedure for identifying legal, customary or user rights, and compensation process is incorporated in the BPB's Sustainability Policy established by the BPB's HQ. The procedure stipulates the involvement of the respective estate management, Land Office, NGOs and the affected parties in the negotiation procedures. However, the requirement in this indicator does not apply to Nak BU at present.	☒ 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.		The *'Prosedur Aduan/Masalah"* and 'Stakeholder Engagement/ Negotiation" at Nak BU include Handling of Boundaries Disputes, calculating and distributing fair and gender-equal compensation (monetary or otherwise) are documented and available to affected parties. Since there was no land dispute at Nak BU at present, the requirement in this indicator does not apply to Nak BU	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.7.3	Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.		It has been verified that the land is legitimately owned by Nak BU. All the related documentation regarding the land acquisition was kept in BPB HQ Office and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate. The audit team has also interviewed relevant stakeholders From the interviews, it can be concluded that there was no evidence of any land dispute at Nak BU. Communities that have lost access and rights to land for plantation expansion did not exist, hence, this Indicator 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.		It has been verified that the land is legitimately owned by Nak BU. All the related documentation regarding the land acquisition was kept in BPB HQ Office and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate. The audit team has also interviewed relevant stakeholders From the interviews, it can be concluded that there was no evidence of any land dispute at Nak BU. The Auditors had confirmed that there was no land claim and user right conflict at Nak BU hence, this Indicator 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.		It has been verified that the land is legitimately owned by Nak BU. All the related documentation regarding the land acquisition was kept in BPB HQ Office and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate. The audit team has also interviewed relevant stakeholders From the interviews, it can be concluded that there was no evidence of any land dispute at Nak BU. The Auditors had confirmed that there was no land claim and user right conflict at Nak BU hence, this Indicator 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).		It has been verified that the land is legitimately owned by Nak BU. All the related documentation regarding the land acquisition was kept in BPB HQ Office and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate. The audit team has also interviewed relevant stakeholders from the interviews, it can be concluded that there was no evidence of any land dispute at Nak BU. The Auditors had confirmed that there was no land claim and user right conflict at Nak BU hence, this Indicator 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).		It has been verified that the land is legitimately owned by Nak BU. All the related documentation regarding the land acquisition was kept in BPB HQ Office and the copy in the estate was verified by the auditor. There were no issues regarding land with villagers, local community and neighbouring estate. The audit team has also interviewed relevant stakeholders From the interviews, it can be concluded that there was no evidence of any land dispute at Nak BU. The Auditors had confirmed that there was no land claim and user right conflict at Nak BU hence, this Indicator 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 Nak Estate, Sutera Estate and Resort Estate, certified FFB from Boustead Estate which is currently also certified under RSPO Segamaha BU (Segamaha Estate, G&G Estate and Bukit Segamaha Estate). At the time of Audit, RSPO uncertified FFB from contracted MSPO certified smallholders are also sent to the POM. It was verified that the current and past prices for FFB (Jan – Feb 2026) are being displayed at the notice board near the Nak POM 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.		Nak POM is currently on Mass Balance as not all of its suppliers are RSPO certified. Nak regularly explains the FFB pricing to the smallholders (FFB suppliers) as an 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 Nak POM weighbridge. It was verified during this Audit, there is a record FFB pricing explains every Month to Nak BU estates and OCP supplier “Duta Eramas Sdn Bhd” dated 5/1/26,5/2/26).	☒ 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 Nak POM, fair FFB pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base. This was confirmed by the feedback from representatives of 'OCP' FFB supplier: Duta Eramas Sdn Bhd interviewed during the Audit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.4 (C)	Evidence is available that all parties, including women and independent representative organisations assisting smallholders where requested, are involved in decision-making processes and understand the contracts. These include those involving finance, loans/credits, and repayments through FFB price reductions for replanting and or other support mechanisms where applicable.		At Nak 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,. The contractors' representatives had confirmed their understanding of their rights and obligations under the contract. Interviewed 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.		The contractors interviewed confirmed that payments are made in a timely manner, namely within 7 to 10 days of invoice (WORK ORDER). The audit team has verified the latest payments record for the months of December 2025 and January 2026.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
5.1.7	Weighing equipment is verified by an independent third party on a regular basis (this can be government).		Weighing Equipment in Nak POM has been calibrated by yearly basis using accredited weighing company Metrology Corporation Malaysia Sdn Bhd on 4/6/2025, Sutera on 15/12/2025.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.8	The unit of certification supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material.		Boustead Plantations Nak 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 Nak BU has invited the nearby smallholder to training and meeting regarding MSPO and RSPO on date 25/2/25 at Sutera Estate.. Boustead Plantations Nak 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 Nak BU, at the time of Audit, there were no Independent Smallholders with RSPO certification yet.	☒ 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 Nak 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	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			there is no complaint by stakeholders.	
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 Nak BU supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders who hold the certificates, and who holds and sells the certified material. For the current practice Nak BU has invited the nearby smallholder to the training and meeting regarding MSPO and RSPO on 25/2/2025 (all Nak BU Estate and POM). Boustead Plantations Nak 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.	☒ 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 Nak 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 Nak BU has invited the nearby smallholder to the training and meeting regarding MSPO and RSPO on 23/10/2025 (Nak Estate and POM), 25/2/2025 (Resort Estate) and 28/10/2025 (Sutera Estate). Boustead Plantations Nak 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	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Spraying Technique and Fertilizer Application (as per requested by Kg Segaliud representatives).	
5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production..		Nak 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 CU, no smallholders outside the supply base had shown interest in contacting Nak 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 CU, no smallholders outside the supply base had shown interest to contact Nak 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.		Nak BU regularly reviews on progress of the smallholder support programs. However, based on available records at the CU, no smallholders outside the supply base had shown interest to contact Nak BU 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.		The policy shall be guided by the commitments spelt out in the Company's Sustainability Policy dated 25/09/2024 were 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. The policy was communicated through the morning muster briefing to all workers. Interviews were conducted with a diverse group of workers (foreign, local, male, and female) across all sampled units within Nak BU. 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.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.1.2 (C)	Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against. Evidence includes migrant workers' non-payment of recruitment fees		Based on the 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.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.1.3	The unit of certification demonstrates that recruitment selection, hiring, access to training and promotion are based on skills, capabilities, qualities and medical fitness		BPB has developed employment procedures for 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	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	necessary for the jobs available		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. A promotion record was sighted at Nak POM, indicating that an employee previously holding the position of *Lab Operator* was promoted to *Weigbridge Clerk*, effective 01/02/2025. The promotion was documented through an official letter signed by the Mill Manager and was based on the employee’s consistent performance.	☐ 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 and POM, 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 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. A meeting was conducted, and the last meeting minutes dated 18/12/2025, 18/09/2025 in Nak Estate, 18/12/2025	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			in Resort Estate, 20/12/2025 in Sutera Estate and 18/12/2025 in Nak POM. 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 Committee Chairpersons at Estates & POM confirmed their willingness to carry out their respective duties and their clear understanding of their roles and responsibilities. It was further confirmed that no cases of sexual harassment or violence have been reported to date.	☐ 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. 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, October 2025, November 2025, December 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.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6.2.2 (C)	Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll 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 contract agreements and the company's internally formulated Decent Living Wage (DLW) framework, which aligns payment with the type and 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 have been clearly implemented. The auditor verified the corrective actions through review of revised payroll records in the PIMACS system, reconciliation of the check roll book for partial working days, and interviews with the chief clerk and sampled workers. Verification confirmed that management has enhanced the PIMACS system to record 0.5 working days	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			for half-day attendance, supported by manual verification of actual hours worked via the check roll book, correction of wage calculations, and retrospective review of affected payslips to ensure compliance with the Minimum Wages Order 2024 and the Sabah Labour Ordinance. Evidence reviewed confirmed that sampled workers received wages in accordance with statutory requirements. Based on the verification conducted, the auditor concludes that the root cause has been addressed, corrective and preventive actions are effective, and ***the Major NCR is 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 employment contract is drafted according to the Sabah Labor Ordinance Cap.67. Both local and foreign employment adopt the same contract. As Sabah State has not recognized the Malaysian National Union for Plantation Workers, no collective agreements are in place. At the estates, the piece rate pricing is published on notice board. There is evidence of legal compliance as per contract agreement such as 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 contract agreement were, working hours at 45 hours per week. For overtime, it has been mutually agreed upon between the management and workers and met the legal requirements. Overtime will be offered when there is additional job and no discrimination observed. Based on interview sampled female workers (especially mother), estate health assistant, and verification of pay slips, 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	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			termination, and so compliance with reasons for dismissal and period of notice could not be verified during this audit. Samples of pay slips (January 2025, October 2025, November 2025, December 2025) were sighted and verified that all sampled workers as per evidence under indicator 6.2.1 are being paid in accordance with the requirements stipulated under the Minimum Wages Order 2024 which is RM1,700. The unproductive or daily target was not achieved by workers, the estate management already carried out mechanism such as substitute the work and counselling to the workers. The managements always ensure that workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW).	
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		The workers housing units inspected at Nak POM, constructed in 1995/1996, were found to be in poor and deteriorated condition. Critical infrastructure, including roofing, ceilings, drainage systems (with most main drains not constructed with concrete), rain gutters, and mosquito netting, has deteriorated significantly over time without adequate refurbishment or upgrading. In addition, the houses had not been repainted since 2003 and 2013, resulting in an unsatisfactory appearance. Many of the observed deficiencies, such as leaking roofs, cracked structural walls, broken and detached ceilings, stagnant water caused by poor drainage, flooding of the housing compound during the wet season, damaged mosquito netting, and unrepaired or missing rain gutters, indicate long-standing neglect rather than isolated or recent issues. Interviews with 12 sampled workers confirmed that these poor housing conditions are ongoing and unresolved.	☐ Conform ☒ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Workers reported that certain housing repairs take an unreasonably long time to be completed. Although management has appointed a dedicated carpenter to address housing repairs, the continued accumulation of unresolved complaints demonstrates that the existing repair mechanism is insufficient, largely reactive, and ineffective, and does not adequately safeguard workers' welfare. Furthermore, review of the CAPEX Budget 2025/2026 showed that while management has identified the need for housing and infrastructure upgrades, the budget allocated is inadequate to address the scale and urgency of the deficiencies. Several essential repair and upgrading items have been deferred to subsequent years, resulting in prolonged non-compliance. This reflects the absence of a comprehensive, time-bound housing upgrade plan, despite more than five years having elapsed, which exceeds the reasonable time allowed under the RSPO requirement. The combination of insufficient physical housing conditions, prolonged delays in rectification, inadequate resource allocation, and the adverse impact on workers' health, safety, and living conditions constitutes a serious and systemic failure to meet this indicator. ***As a result, Major NCR DA 01 2026 was raised.***	
6.2.5	The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.		All estates were able to demonstrate that efforts have been made to improve workers' access to adequate, sufficient and affordable food by allowing food canteen sundry shops to operate near the workers' housing or near the estate. There was also evidence of prices monitoring being done to ensure prices of items sold are not reasonable and not exorbitant.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6.2.6	A DLW is paid to all workers, including those on piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours. PROCEDURAL NOTE: The RSPO Labour Task Force will prepare guidance on the DLW implementation, including details on how to calculate a DLW, expected for 2019. The RSPO Secretariat will endeavour to carry out DLW country benchmarks for palm oil producing countries in which RSPO members operate and for which no Global Living Wage Coalition (GLWC) benchmarks exist		The CU provided a decent living wage for both local and foreign workers based on prevailing wages assessment methodology. It includes wage, paid leave, mandatory/medical, retirement benefits, donations service bonus, meals, housing, health, facilities, sports and recreation, education, creche, welfare, etc. In absence of DLW, Nak BU management conducted Prevailing Wage Assessment based on check-roll worker for period of June 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 which local workers received wages with average of RM 2,468.43 per workers and for foreign workers received wages with average of RM 2,424.90 per workers.	☒ 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 and POM.	☒ 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 Workers Representative Committee (JCC). The JCC implemented for the employees to speak freely, and the meeting will be conducted once every 3 months. Interviews with sampled 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		Although there were no official trade unions operating within the BPB Nak BU in Sabah, workers have appointed their own representatives to sit on the Workers Representative Committee. The Workers Representative Committee (JCC) comprises both worker and management representatives, ensuring balanced representation and fostering open communication between the workforce and management. This structure allows workers to voice their concerns, provide feedback, and participate in decision-making processes, which enhances social issues and employee satisfaction. Minutes of the Workers Representative Committee meetings were documented, sighted, and verified, demonstrating transparency and accountability. ▪ Nak Estate: JCC meetings were conducted on 14/03/2025, 20/06/2025, 19/09/2025, and 17/12/2025. An Internal Stakeholder Meeting was held on 20/08/2025. ▪ Resort Estate: JCC meetings were conducted on 05/11/2025, 05/08/2025, and 05/05/2025. An Internal Stakeholder Meeting was held on 10/02/2025.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			▪ Sutera Estate: JCC meetings were conducted on 15/12/2025, 23/09/2025, 11/03/2025. An Internal Stakeholder Meeting was held on 23/07/2025. ▪ Nak POM: JCC meetings were conducted on 03/01/2026, 16/09/2025. An Internal Stakeholder Meeting was held on 01/11/2025. Reflecting the committee's commitment to regular and systematic engagement with the workers. The sighted workers' representatives were selected from various job scopes, including the leader of the housing block in the worker quarters, CLC teacher, ensuring diverse representation and a comprehensive approach to addressing workers' concerns.	
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		Interviews with workers' representatives, confirmed that management did not interfere with the formation of the association. All representatives were freely elected by the workers.	☒ 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.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			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	
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 CU has been issued a Sustainability Policy Pledge by Vendor that is to be signed by all contractors, suppliers and vendors. The Pledge states that the undersigned has read, understood and will	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			comply to The Vendor Code of Business Conduct and BPB Sustainability Policy.	
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. For internal workers, communication of the policy was conducted during morning briefings at the following locations and dates: • Nak Estate on 27/10/2025, 16/10/2025, 13/12/2024 • Resort Estate on 10/02/2025, 09/04/2025, 12/11/2025 • Sutera Estate on 05/01/2026, 13/10/2025, 18/12/2025 • Nak POM: 03/01/2026, 01/11/2025, 09/04/2025. 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 the meetings.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6.5.2 (C)	A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce		The policy to protect the reproductive rights of all individuals was formally implemented under the Group Sustainability Policy Statement dated 25/09/2024. This policy emphasizes the company's commitment to upholding reproductive rights, particularly for women, as part of its broader human rights framework. For internal workers, communication of the policy was conducted during morning briefings at the following locations and dates: • Nak Estate on 27/10/2025, 16/10/2025, 13/12/2024 • Resort Estate on 10/02/2025, 09/04/2025, 12/11/2025 • Sutera Estate on 05/01/2026, 13/10/2025, 18/12/2025 • Nak POM: 03/01/2026, 01/11/2025, 09/04/2025. 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		Management has assessed the needs of new mothers and consultation with the new mothers. The gender committee has supported the assessment for the mother and their kid's needs. The actions are taken to address the needs that have been identified. Adequate space and paid breaks were provided to enable mothers with infants	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			24 months or younger to breastfeed or express and store breast milk with privacy. Sighted a latest new mother assessment carried out at CU as per below and payment of maternity leave were available: ▪ Resort Estate assessment conducted on 13/07/2025 (during pregnancy) and 19/10/2025 (after birth). ▪ Sutera Estate assessment conducted on 14/09/2024 (during pregnancy) and 21/06/2025 (after birth).	☐ 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 main findings emerged regarding their employment conditions. Firstly, it was observed that these workers retain possession 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. Furthermore, the absence of reported contract substitution is notable, suggesting a commitment to fair employment practices. This finding is attributed to the demographic composition of these workers, many of whom are dependents of existing workers and thus engage with the company through informal channels such as walk-ins. This informal engagement pathway appears to be mutually beneficial, facilitating labor supply for the company while providing employment opportunities for dependents. 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 noteworthy aspect is the absence of disciplinary measures for resignation or termination of employment, indicating a commitment to respecting workers' decisions	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			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.	
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 CU maintained its specific procedure / flowchart for employment of foreign workers. The procedure has been implemented for any employment related to foreign workers. The company implemented no 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		Estate and Mill Managers have been appointed as the persons responsible for overseeing safety and health matters and serve as the Chairpersons of the OSH Committees. The appointed Chairpersons possess adequate knowledge and have access to the latest national regulations and collective agreements relevant to occupational safety and health. To support the implementation of OSH practices at the operational level, the Managers have delegated the role of OSH Coordinators to their respective Assistant Managers. Official appointment letters were issued to all designated executives to formalize their responsibilities. OSH Committee meetings are conducted quarterly. A review of the meeting minutes confirmed regular discussions across all sites.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.7.2	Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in the appropriate language of the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.		Procedures for accidents and emergencies have been established. There is formation of ERP Team & ERP for all the identified incidents. Besides that, the procedures have been summarized in a chart flow form and displayed for information of all employees in the estate. They include emergencies relating to earthquakes, fire, chemical spillage, flood, animal attack/poison, COVID 19 and accident at workplace. During site inspection at POM and all estates, it was sighted Emergency Response Plan was available at Mill Workstation, Chemical Store, Workshop, Office, Workers Housing, etc. During interviews with sampled workers, it was noted that all workers understand emergency procedures.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Fire drill training was conducted to POM to create emergency evacuation awareness from fire, earthquake, explosion, etc. to all workers. Based on the report, the total evacuation was 4 minutes. All estates and POM have their own first aider and be trained by competency consultant from Pejabat Kesihatan Kawasan Sandakan. The total first aider in the, the certificate is still valid and available. First aid training was conducted annually, and records training was sighted and reviewed. Master list of first aid box of all estates and POM which is available at the office was checked and verified. Observed that, first aid boxes are well provided for all the field mandores whose involved in harvesting, manuring, spraying works, etc. The content of the first box which is held by harvesting, manuring and spraying mandore was verified. The stock of first aid boxes is regularly checked and refilled, when necessary, by an estate Medical or Hospital Assistant. Telephone numbers and names of the members of the Emergency Response Team (ERT) were communicated to all employees and displayed on notice boards. Telephone numbers of the PIC, Police Station, Fire Brigade, and Government Clinic were also included. Accident statistics were being maintained in a satisfactory manner and periodically reviewed. Accident/injury records were recorded using Lost Time Accident (LTA) metrics. A quarterly review on accident cases has been carried out during quarterly OSH committee meeting.	
6.7.3 (C)	Workers use appropriate personal		During field inspections of harvesting operations, manuring operations, circle spraying, circle raking, and	☒ Conform

	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.		other activities, it was observed that workers were consistently wearing appropriate PPE. This included face masks, respirators, goggles, harvesting shoes, rubber boots, nitrile/cotton gloves, aprons and safety helmets or straw hats. These measures are in accordance with the risk assessments conducted to ensure all potentially hazardous operations are covered. The condition of each PPE item and its valid lifespan were found to be satisfactory. The cost of PPE is fully covered by the management. Interviews conducted during the site visit revealed that workers are aware and appreciative of the management's provision of all PPE. They also understand the critical importance of consistently using the required PPE during work, as well as the proper methods for PPE storage and disposal. The PPE distribution system is effectively implemented through centralized storage at each estate. This centralized system ensures that all workers have consistent access to the necessary protective equipment, thereby enhancing safety and operational efficiency. Based on interviews and site inspections, sanitation facilities for those applying pesticides were available near the chemical store area. After completing spraying activities, workers change out of their PPE, wash, and put on their personal clothing in this area. Clothing lockers are provided for mill and estate workers to change from street clothing to work clothing and vice versa at the end of their work shift.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.7.4	All workers are provided with medical care and covered by accident insurance. Costs incurred from work related incidents leading to injury or sickness are covered		Medical care and accident insurance is provided to all employees, both Local and Foreign workers under Employees' Social Security Act 1969 (Act 4). Sighted the latest payment made to SOCSO on Form 8A for foreign	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	in accordance with national law or by the unit of certification where national law does not offer protection		and local workers at the POM and estates was available for reviewed.	☐ Not Applicable (justification required)
6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics		Occupational injuries are recorded using Lost Time Accident (LTA) metrics via monthly accident key performance indicator (KPI) to Safety Manager.	☒ 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 Nak CU, dated January 2026, has been implemented and is actively monitored to ensure effective and sustainable pest control. The objectives of the IPM Plan are as follows: • To minimise or eliminate significant pest threats that may affect palm health, worker safety, and the surrounding community. • To prevent or reduce yield losses and damage to palms caused by pest infestations. • To enhance biodiversity by encouraging the presence of beneficial flora and fauna within the estate environment. • To ensure effective pest monitoring and early detection, enabling timely intervention and control measures. • To promote ecological balance by encouraging the natural regulation of pest populations through biological control methods. Examples of biological controls implemented include the planting of beneficial plants such as *Turnera subulata*, *Cassia cobanensis*, and *Antigonon leptopus* to attract predatory. These methods help reduce reliance on chemical pesticides and support a more balanced agroecosystem. The IPM Plan is also highlighted in the agronomist's report to ensure continuous implementation and monitoring. In addition, records of pesticide usage and reduction trends are maintained to track progress towards minimising chemical input, while periodic	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			training is provided to relevant personnel to build capacity in IPM practices.	
7.1.2	Species referenced in the Global Invasive Species Database and CABI.org are not to be used in managed areas, unless plans to prevent and monitor their spread are implemented.		Plan to prevent and monitor the spread of species referenced in the Global Invasive Species Database and CABI.org (if any). This is not practiced in the visited estate. None of species were referenced in the Global Invasive Species Database and CABI.org are used in the management of IPM.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.1.3	There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with ap prior approval of government authorities. [For NI to define process]		It was identified that there is no use of fire for the pest control at the estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.				
7.2.1 (C)	Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritised.		The justification for the use of pesticides has been properly documented. The selection of chemical products is based on their specificity to the targeted pest, weed, or disease, as outlined in the following Standard Operating Procedures (SOPs): SOP-O.P.C. No. 01b / 01c, SOP-O.P.C. No. 02a / 04b / 04c, and SOP-O.P.C. No. 04f / 04g / 05b. The manual includes a chemical register list which details the purpose of each chemical used (including the intended target), associated hazard signage, as well as both trade and generic names. All estates maintain their respective chemical registers, which are reviewed and updated periodically. The most recent update was completed in January 2025.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Based on the chemical register, the types of agrochemicals currently in use at the estates include Glyphosate isopropylamine (Class III), Sodium chlorate (Class III), Glufosinate ammonium (Class III), Triclopyr butoxy (Class III), Metsulfuron methyl 20% w/w (Class III), Cypermethrin (Class III), Triclopyr butoxy ethyl ester (Class III), Canyon 20G (Class IV), Amine 2,4-D (Class II), and Bayfolan (Class III). The justification for the use of these agrochemicals is further supported by relevant Oil Palm Circulars (OPCs). These include OPC 01b on weed management in oil palm, OPC 04b on rat control, OPC 04f on the management of rhinoceros beetles, and OPC 04g on the control of leaf-eating caterpillars.	
7.2.2 (C)	Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per ha and number of applications) are provided.		All three (3) Estates in Nak CU, Resort, Sutera & Nak, continued to maintain records to show the types of pesticides used with active ingredients and their LD50 and where these pesticides had been used, the total quantity, number of applications and active ingredients applied per ha. Pesticides are used only when justified and areas used were recorded in bin cards, program sheets, chemical register, field cost books and in progress reports. All estates had documented programs for spraying pesticides and for rat baiting. Records of pesticides used were available for verification.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.3 (C)	Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.		The estates have implemented a long-term chemical reduction plan where they are currently monitoring the usage of chemicals monthly to ensure reduction of chemical use in the long run. Paraquat was eliminated. In	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			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.	☐ Not Applicable (justification required)
7.2.4	There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.		There was no evidence of prophylactic use of pesticides except in immature and young fields, where prophylactic spraying using diluted cypermethrin are still practised for the Pest and Diseases management such as control of Rhinoceros Beetle as per SOPs.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.5	Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, are not used, unless unexceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks. The due diligence refers to: 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		The CU only used pesticides that were officially registered under the Pesticides Act 1974 (Act 149) and the relevant provision (Section 53A); and in accordance with USECHH Regulations 2000. From the review of the chemical register January 2025, it was noted that all pesticides used are of class II, III, IV. There was no evidence of pesticides that are categorized as World Health Organization Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions had been used.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	d) What is the process to limit the negative impacts of the application 7.2.5 e) Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.			
7.2.6 (C)	Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they carry out.		The CU had records showing that pesticides were handled, used and applied by trained persons and as per the SDS of the pesticide. The staffs and workers such as the storekeepers, sprayers, manurers and rat bait workers were trained, and they had understood the hazards involved and how the chemicals should be used in a safe manner. Pesticide applications were guided by Oil Palm Circular (OPC), Safe Work Procedure (SWP), CHRA and by SDS supplied by the manufacturer. The SWP/OPC/CHRA had included a chemical register list, which indicates the purpose of usage (intended target), hazards signage, trade and generic names. The SOP procedure also had written justifications. The trade and generic names of the chemicals were made known to the workers through the SDS training. It was also noted that SDS are available at all sites during the audit. Training including refresher sessions were provided to the workers involved in such activities to ensure a continued understanding of chemicals / hazard. Records showed that pesticides were handled, used and applied by trained personnel and as per the SDS of the pesticide. The staff and workers such as the storekeepers, sprayers, workers applying fertilizer and rat baits were trained. Random interviews conducted showed that they understood the hazards involved and the usage and handling of chemicals in a safe manner. The trade and generic names of the chemicals were made known to the workers through the SDS training. It	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			was also noted that SDS are available at all sites such as chemical store, lubricant store and laboratory. The trainings held in relation to the chemical handling was conducted on 19/05/2025 in Nak Estate, 11/12/2025 in Resort Estate, 22/09/2025 in Sutera Estate.	
7.2.7 (C)	Storage of all pesticides is in accordance with recognised best practices.		In Nak BU, all pesticides were stored in accordance with the legal requirement, in compliance with the Occupational Safety and Health Act 1994 (Act 514) as well as in the Pesticides Act 1974 (Act 149) and Regulations as well as recommendation by manufacturer as per applicable SDS. The chemical and fertiliser stores (with cemented floors and roofing) are locked & handled only by authorised personnel i.e. storekeeper. The stores in the estates were ventilated (equipped with exhaust fans). All the chemicals were arranged/segregated according to the type. The fertilizers were well stacked. The stores are equipped with showers, wash area and a PPE storage area. Adequate Safety Signage have been placed at both internal and external of the building. A proper premixing area with eye wash facilities and bathing area is available at the estates. The wastewater from the washing of empty chemical containers and PPE, and chemical mixing was pumped to a storage tank for reuse in chemical mixing. This is to avoid any contamination of chemicals to the ground. Triple rinsing activities was continually implemented for empty pesticide containers. The activities were carried out at a concrete pond of 3 levels. Empty pesticide containers observed were punctured and disposed in an environmentally and socially responsible way, such that there is no risk of contamination of water sources or to human health. All information regarding the chemicals and its usage, hazards, trade and generic names were available in both	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			English & in most cases, Bahasa Malaysia and understood by workers. The SDS for concerned pesticides used, were available in both English and in most cases, Bahasa Malaysia. Relevant information of the agrochemical used by estate workers, largely via morning muster and the use of Safety Pictorial poster, were conveyed and understood by all workers interviewed during the spraying activities and fertilizer application. It was also verified in the training records that training in chemical handling especially to the sprayers, had been conducted with the aim of disseminating the correct information and ensuring understanding regarding the usage and hazards of the agrochemicals.	
7.2.8	All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.		With the exception that some empty agrochemical containers were recycled for premixing pesticides for onward delivery to field, the rest of the empty chemical containers were triple rinsed, pierced and stored in the schedule waste store. Empty chemical container classified as SW 409 and disposed to DOE's license contractor.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.9 (C)	Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.		Aerial spraying of pesticides is not a practice in Nak CU. There was no evidence to show that such a method being used in all estates. This was also supported through interviews with executives, field staffs and workers. No such activities being witnessed during the site inspection.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.2.10 (C)	Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.		Specific annual medical surveillance for pesticide operators was documented and action to treat related health conditions was demonstrated. In addition, several workers need medical attention for non-occupational disease (non-working related such as Hypertension, Diabetes, Liver function test abnormal, Mild Anaemia, etc. The HA will monitor and treat related health conditions via medical checkup i.e. Sugar, high BP, Cholesterol, Uric Asid with BMI, Fat %, Hemoglobin (pregnant women) via weekly/monthly and refer VMO and Klinik Kesihatan.	☒ 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.		Medical screening for woman workers involved in chemical handling and application was conducted monthly. Latest medical screening conducted indicated none were found pregnant. During the site visit the female chemical handlers and manurer were interviewed and they mentioned that they are not pregnant no breastfeeding. Nak POM and their supply bases do not have persons under the age of 18 working in the premises.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner				
7.3.1	A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.		The Estates and Mill had established and maintained the waste and pollution management plan 2026 as shown below. The PIC and time frame was also shown in the management plan During site visit at all estates and POM was sighted. Waste management plan was implemented accordingly	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.3.2	Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.		The Scheduled Waste Procedure SSD/02/SW-02, revision 2, effective date 03/01/2023 has been established and maintained. Based on site visit at Scheduled waste store and documented information were well demonstrated and managed by competence person.	☒ 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 has been disposed through land fill areas. The landfills were located away from water sources. Site visits verify compliance of landfill areas.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.4: Practice maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.				
7.4.1	Good agriculture practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts.		NAK CU continued to implement the good agriculture practices as contained in SOPs, to manage soil fertility, to optimise yield and minimise environmental impacts. The SPOs were in the Oil Palm Circular Manual (O.P.C.). Maintenance of soil fertility was guided by its OPC in a related chapter:	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			• OPC Chapter 01a – Establishment and Maintenance of Legume Covers - Revised: Nov 1980 • OPC Chapter 03b – Manuring Application - Revised April 1996 • OPC Chapter 08b – Mulching – Revised Dec 1994 Fertilizers application, which was of paramount importance for maintenance of soil fertility, was carried based on the recommendation made by the Applied Agricultural Resources Sdn. Bhd. Annual fertilizer recommendations were made based on annual foliar sampling. The fertilizer application program was monitored using program sheets, bin cards, Field Cost book and Fertilizer Quality Assessment by Applied Agricultural Resources Sdn. Bhd.	☐ Not Applicable (justification required)
7.4.2	Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.		Periodic foliar and soil sampling have been carried out by Applied Agricultural Resources Sdn. Bhd. (AAR), and the results have formed part of the basis for fertilizer input recommendations. These periodic tissue and soil samplings are essential to monitor changes in nutrient status over time. Annual foliar sampling is conducted to assess key nutrients, specifically nitrogen (N), phosphorus (P), potassium (K), magnesium (Mg), calcium (Ca), and boron (B). Both foliar and soil sampling and analysis are conducted concurrently. As of now, the sampling activities have been completed as follows:	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.4.3	A nutrient recycling strategy is in place, which includes the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers.		All estates have continued to implement a nutrient recycling strategy. Palm fronds are systematically pruned, stacked, and left to decompose in the field, contributing to the natural recycling of nutrients. Additionally, empty fruit bunches (EFB) are applied at a rate of 40 tons per hectare per year, arranged in single layers between palm rows. Records of EFB applications, along with corresponding field maps, were made available to the auditors for	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			verification.	
7.4.4	Records of fertiliser inputs are maintained.		All three estates have continued to maintain comprehensive records of fertilizer inputs. Fertilizer application programs and relevant documentation were made available to the auditors for verification. According to the records, the main types of fertilizers applied in 2025 included OPC55, gAC, MOP, BRP, KS, Fertibor for mature palms, while AABN20M, ERP, OPC55, KS, Fertibor was used for immature palms. The average fertilizer application rate per palm for the year ranged between 10.50 kg and 12.00 kg. Fertilizer usage was monitored and aligned with agronomic recommendations provided by Applied Agricultural Resources Sdn. Bhd. (AAR). All input records were maintained systematically in the Fertilizer Application Record Books and corresponding Bin Cards. The 2025 Dashboard Fertilizer records indicated that application levels were consistent with the planned program. Total fertilizer usage for the year was 1218.27 metric tons (MT) at Nak Estate, 1,536.20 MT at Resort Estate, and 3,150 MT at Sutera Estate.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.5: Practices minimise and control erosion and degradation of soils				
7.5.1 (C)	Maps identifying marginal and fragile soils, including steep terrain, are available.		Across the three estates, Resort, Sutera, and Nak, maps identifying marginal and fragile soils, including areas of steep terrain, have been prepared by Applied Agricultural Resources Sdn. Bhd. (AAR). These maps assist in guiding land management practices in accordance with environmental considerations and estate requirements. The soil series identified within each estate are as follows: • Nak Estate includes Batang, Kumansi, Masaum/Lumpari, Sipit, and Siput/Tanjung Lipat soil	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			types. • Sutera Estate comprises Bangawat, Inanam, Kelawat, Kumansi (including Kumansi Reddish and Kumansi Shallow), Laab, Luasong, Luba, Mangkawagu, Masaum, Tanjung Lipat, and Soil Type A. • Resort Estate contains Kumansi, Laab, Tanjung Lipat, Luasong, and Pallu soil series. No problematic soils, such as podzols or acid sulphate soils, were identified within the NAK CU area. In terms of legal compliance, all estates have maintained relevant maps and documentation to demonstrate recognized legal rights over their respective areas. These documents were made available during the audit and were duly verified. The maps, prepared by AAR, were developed at scales ranging from 1:10,000 to 1:15,000 and were last updated in 2018.	
7.5.2	There is no extensive replanting of oil palm on steep terrain.		Auditors had verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates, it is confirmed that there were no extensive replanting of oil palm on steep terrain or new development of areas at all estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.5.3	There is no new planting of oil palm on steep terrain.		Auditors had verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates, it is confirmed that there were no new planting of oil palm on steep terrain at all estates.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 7.6: Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.				
7.6.1 (C)	To demonstrate the long-term suitability of land for palm oil cultivation, soil maps or soil surveys identifying marginal and fragile soils including steep terrain, are taken into account in plans and operations.		All estates in NAK CU, to demonstrate the long-term suitability of land for palm oil cultivation, had conducted soil surveys identifying marginal and fragile soils, and terrain surveys including steep terrain, As mentioned under indicator 7.5.1 soil maps dated 01/12/2015 and slope classification maps dated 04/01/2016 prepared by the AAR and updated in 2018 were made available. This was to consider in plans and operations. On Resort Estate the Soil Map by Applied Agricultural Resources Sdn. Bhd. was Ref: AAR/12/11/2018 updated on 08/2018. Soil analysis results in Resort Estate showed that Nitrogen (N) content is relatively low in all the blocks. Total phosphorus and available P are marginal to low in all three blocks sampling. Exchangeable potassium (K) and Magnesium (Mg) is high in 2 blocks sampling and low in 1 block sampling. Cation exchange capacity is low to marginal, with the highest being 16.6 m.e.%. The data suggests the need for soil amendments to address low pH, enhance organic matter, and balance nutrient availability to support healthy palm growth. Soil pH in Sutera Estate mainly ranged from extremely low and very low to medium. Soil organic carbon in the sampled fields was mainly very low to extremely low while soil total N content ranged from medium to low. Soil total P and available P contents in the soil samples vary from extremely low to marginal. Marginal exchangeable K was detected in all sampled fields, except in 1 sampled field which is high.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Soil pH in Nak Estate was low to very low except In the palm circles of 1 sampled block. The organic C content is extremely low to low. Total N and total P ranges from marginal to medium. However, available P ranges from extremely low. Exchangeable K and Mg are mostly high. As the major soils in Nak Estate are mostly made up of clay and various composition of clay loams, the CEC ranges from medium to high, denoting the ability to store nutrients. This is reflected in the levels of exchangeable K and Mg.	
7.6.2	Extensive planting on marginal and fragile soils, is avoided, or, if necessary, done in accordance with the soil management plan for best practices.		This is not applicable as there is no marginal and fragile soils in the 3 estates visited, Resort, Sutera and Nak Estates, as supported by the soil maps of respective estates. No marginal and fragile soil areas were observed during the visit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure		All 3 Estates in in NAK CU, Resort, Sutera and Nak, had used soil and topographic maps prepared by AAR to plan their drainage roads and other infrastructures.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.7: No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.				
7.7.1 (C)	There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas.		Auditors had verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates, it is confirmed that there were no new planting or new development of areas at Boustead Nak CU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			Furthermore, this is not applicable as there is no peat soil in the 3 estates visited, Resort, Sutera and Nak Estates, as supported by the soil maps of respective estates. No peat areas were observed during the visit.	☐ 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 is not applicable as there is no peat soil in the 3 estates visited, Resort, Sutera and Nak Estates, as supported by the soil maps of respective estates. No peat areas were observed during the visit.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.2 (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 is not applicable as there is no peat soil in the 3 estates visited, Resort, Sutera and Nak Estates, as supported by the soil maps of respective estates. No peat areas were observed during the visit.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.3 (C)	Subsidence of peat is monitored, documented and minimised.		This is not applicable as there is no peat soil in the 3 estates visited, Resort, Sutera and Nak Estates, as supported by the soil maps of respective estates. No peat areas were observed during the visit.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

7.7.4 (C)	A documented water and ground cover management programme is in place.		This is not applicable as there is no peat soil in the 3 estates visited, Resort, Sutera and Nak Estates, as supported by the soil maps of respective estates. No peat areas were observed during the visit.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.5 (C)	For plantations planted on peat, drainability assessments are conducted following the RSPO Drainability Assessment Procedure, or other RSPO recognised methods, at least five years prior to replanting. The assessment result is used to set the time frame for future replanting, as well as for phasing out of oil palm cultivation at least 40 years, or two cycles, whichever is greater, before reaching the natural gravity drainability limit for peat. When oil palm is phased out, it is replaced with crops suitable for a higher water table (paludiculture) or rehabilitated with natural vegetation. PROCEDURAL NOTE: Full details of the RSPO Drainability Assessment Guidelines and related concepts and detailed actions are in the manual currently being fine-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		This is not applicable as there is no peat soil in the 3 estates visited, Resort, Sutera and Nak Estates, as supported by the soil maps of respective estates. No peat areas were observed during the visit.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

	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 is not applicable as there is no peat soil in the 3 estates visited, Resort, Sutera and Nak Estates, as supported by the soil maps of respective estates. No peat areas were observed during the visit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.7.7 (C)	All areas of unplanted and set-aside peatlands in the managed area (regardless of depth) are protected as		This is not applicable as there is no peat soil in the 3 estates visited, Resort, Sutera and Nak Estates, as supported by the soil maps of respective estates. No peat areas were	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	"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.		observed during the visit.	☐ 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 to pollution of water used by communities. 7.8.1 b. Workers have adequate access to clean water		NAK CU Mill and estates had established its Water Management Plan 2026 which was developed to maintain the quality and availability of natural water resources. This is made by practicing efficient water consumption through various methods such as; • Implementation of rain water harvest, • Construction of water gate and scheduled water pumping for effective management of field drains and field water level. • daily monitoring of bund / scheduled maintenance • Establishment of *mucuna bracteata* to prevent erosion, • Side drain at field road to control water, frond stacking, • Enhancement of ground vegetation at bare ground area. • Monitoring of water usage • Water consumption and contingency plan during water shortage, dry spell or severe water pollution	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			The Estates had implemented water managements plans which covered: • Water shortage contingencies • Water pollution prevention / Reduce wastage • Identification & management of waste waters • Monitoring rainfall / Regular water quality analysis. Water management plan reviewed annually. The management plan was sighted and verified. Based on stakeholder consultation with local communities and field visit, there was evidence that the CU does not restrict access to clean water or contribute to pollution of water used by communities. The following evidence were checked and verified The mill does not restrict access to clean water or contribute to pollution of wastewater. Mill had monitored upstream and downstream of river water (Sungai Joe & Sg Lui) on quarterly basis. Latest analysis conducted by Dynakey Laboratories Sdn Bhd on 15/12/2025 and report parameter was satisfactory **Nak Estate** CU does not restrict access to clean water or contribute to pollution of water used by communities. Sighted water analysis by quarterly basis by EKO Handal Sdn Bhd latest on 30/10/2025 results was satisfactory: **Resort Estate**	

			CU does not restrict access to clean water or contribute to pollution of water used by communities. Sighted water analysis by quarterly basis by EKO Handal Sdn Bhd latest on 22/10/2025 results was satisfactory: **Sutera Estate** CU does not restrict access to clean water or contribute to pollution of water used by communities. Sighted water analysis by quarterly basis by EKO Handal Sdn Bhd latest on 13/11/2025 results was satisfactory: At all estate and mill visited the water management action plan and procedure "Sampling of drinking water and river water quality" doc no: SSD/04/SDR-01, was established to ensure drinking water adheres to health and safety quality standards set by ministry of health. Frequency of Water sampling (drinking water) has been set minimum twice per year. Action taken by CU as per below: **Nak Estate and Nak POM** Treated water has been supplied by water treatment plant located at Nak POM. Sighted treated water analysis has been carried out by monthly basis by Dynakey Laboratories Sdn Bhd latest on 30/10/2025 results was satisfactory Non-compliance was identified for the E. coli parameter. The CU has implemented corrective actions, including: ▪ Issuance of a memo to all employees instructing them to boil water prior to consumption. ▪ Adjustment and increase of chemical dosage at the water treatment plant.	

			▪ Implementation of regular cleaning and maintenance of the water storage tanks. **Resort Estate** Treated water has been supplied by water treatment plant with total consumption recorded 10,038 M^3. Sighted treated water analysis has been carried out by 6 monthly basis by Dynakey Laboratories Sdn Bhd latest on 21/07/2025 and on 12/01/2026 (results not yet available) results (after treatment) was satisfactory: **Sutera Estate** Treated water has been supplied by water treatment plant with total consumption recorded 32,188 M^3. Sighted treated water analysis has been carried out by 6 monthly basis by Dynakey Laboratories Sdn Bhd latest on 30/09/2025 results latest (after treatment) was satisfactory Based on the result, all the parameters are within required parameters.	
7.8.2 (C)	Water courses and wetlands are protected, including maintaining and restoring appropriate riparian and other buffer zones in line with 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April 2017).		The water course and wetland are being protected and bind with company sustainability policy item 1.2 which stipulated comply with "Jabatan Saliran dan Garis Panduan Saliran' including RSPO guidelines. Site visit at sampled buffer zone shown that both buffer zone are well maintained and no sign of chemical activities has been occurred. • Nak Estate – no riparian – buffer zones at water catchment area was maintained according to BMP. • Resort Estate – buffer zones at block 2015E & 2015C • Sutera Estate -buffer zones block 2010B, 2016A, & 2020D	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.8.3	Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored.		Mill had used biological treatment by using pond system to treat mill effluent. The flow are using gravity from buffer pond until reach final discharge point with specific holding time and pond capacity signages available at all ponds. Mill had reported on effluent discharge parameter on quarterly basis. Sighted report submission as per below : ▪ License number – 003599 valid until 30/06/2026. The license indicated that the mill has a capacity of 40mt/hr ▪ Treated effluent is allowed to be discharged as waterways – Sg. Lue and Sg. Joe ▪ 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 <100 mg/l for BOD. Latest analysis was conducted on 15/12/2025 by Dynakey Laboratory Sdn Bhd and the results was satisfactory: ▪ Quarterly reporting to DOE was carried out, latest made on 08/01/2026 for 4th quarter (October to December 2025)	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.8.4	Mill water use per tonne of FFB is monitored and recorded.		The mill processing water are obtained from the water catchment adjacent to the mill complex. The water usage monitoring is made and recorded on a monthly basis.;	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.9: **Efficiency of fossil fuel use and the use of renewal energy is optimized.**				

7.9.1	A plan for improving efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and reported.		The Environmental Aspect and Impact activities report for 2025 which reflected on improving efficiency of the use of fossil fuels and to optimize renewable energy. The document was reviewed/updated on Jan 2026. The Environment Management Plan for efficiency of fossil fuel usage a	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.10: Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions				
7.10.1 (C)	GHG emissions are identified and assessed for the unit of certification. Plans to reduce or minimise them are implemented, monitored through the Palm GHG calculator and publicly reported.		The GHG emissions produced by the Unit of Certification (POM and its supply bases) in the period of 01/01/2025 until 31/12/2025 have been calculated using the RSPO PalmGHG Calculator (version 4). The assessment team had verified the data input in the PalmGHG Calculator against operations records and the data was satisfactory and confirmedas per actual operation. Total tCO2eq/t product for CPO & PK 1.22. Detail of summary GHG calculator were reported in the Appendix 2: Greenhouse Gas (GHG) Reporting Summary below.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.10.2 (C)	Starting 2014, the carbon stock of the proposed development area and major potential sources of emissions that may result directly from the development are estimated and a plan to minimise them prepared and implemented (following the RSPO GHG Assessment Procedure for New Development).		Auditor has verified through checking the www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to the sampled estates areas. Based on the observation during the audit, it is confirmed that there was no new planting or new development of areas at Nak CU. Hence, RSPO GHG Assessment Procedure for New Development was not applicable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.10.3 (C)	Other significant pollutants are identified and plans to reduce or minimize them implemented and monitored.		An assessment of all polluting activities has been conducted and monitored. This included the gaseous emissions, particulate / soot emissions and effluent. The CU has continued to maintain its environmental aspects/impacts register associated with their activities. Environmental aspect and impact (EAI) records which covers estates and mill activities / operation. 'Pollution Identification Environmental Improvement Action Plan' is used to identify the waste products and sources of pollution, was in place and is reviewed accordingly. Among others the significant environmental receptors for the estates and mill operations were: Nak Palm Oil Mill has 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). The audit team has verified the condition of the CEMS during the audit and found system was functioning. Other action taken by CU were: • Scheduled wastes – were disposed through DOE contractor. • Domestic wastes are disposed at respective estates landfill twice/thrice weekly at designated area located far from housing complexes and waterways. • Full compliance to zero burning practices.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 7.11: Fire is not used for preparing land and is prevented in the managed area.				
7.11.1 (C)	Land for new planting or replanting is not prepared by burning.		Boustead Plantations Berhad has established the SOP for Area/Field: Replanting; Serial # EAI/2018/09-01; Activity: Felling & Clearing; Aspect: Soil Erosion; Environmental Load Item: Oil palm tree removal (temporary bare ground/top surface); Control: Low Cover Crop (LCC) upon replanting. Management also issued a memo i.e. Oil Palm Circular; O.P.C # 51c; Dated July 1999 and updated August 2018 that instructed no open burning for replanting. Visit to the replanting area at Nak Estate during on-site assessment confirmed no open burning conducted.	☒ 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 Resort Estate on 19/09/2025, Sutera Estate on 21/12/2025 and Nak Estate on 09/09/2025.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.11.3	The unit of certification engages with adjacent stakeholders on fire prevention and control measures.		Each operating unit within CU engages with adjacent stakeholders on fire prevention and control measures during external stakeholder meeting latest conducted on 23/10/2025 in Nak Estate. At Resort Estate 25/02/2025 Sutera Estate on 28/10/2025.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

PROCEDURAL NOTE for 7.12 The 2018 RSPO P&C include new requirements to ensure the effective contribution of RSPO to halting deforestation. This will be achieved by incorporating the High Carbon Stock Approach (HCSA) Toolkit in the revised standard. The RSPO ToC also commits RSPO to balancing sustainable livelihoods and poverty reduction with the need to conserve, protect and enhance ecosystems. High Forest Cover Countries (HFCCs) urgently require economic opportunities that enable communities to choose their own development path, while providing socio-economic benefits and safeguards. Adapted procedures will be developed to support the sustainable development of palm oil by indigenous peoples and local communities with legal or customary rights. These will apply in specific HFCCs, and within those, in High Forest Cover Landscapes (HFCLs). The development of these procedures will be guided by a No Deforestation Joint Steering Group (NDJSG) of RSPO and HCSA members. In HFCCs, RSPO will work through national and local participatory processes with governments, communities and other stakeholders to develop these procedures. A timeframe for these activities is stipulated in the Terms of Reference for the NDJSG and publicly available. **Criteria 7.12:** Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.				
7.12.1 (C)	Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCVs or HCS forests. A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document.		Auditors has verified through checking through www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to all estates. Based on the audit findings, it was confirmed that no land clearing at NAK BU since Nov 2005.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.12.2 (C)	HCVs, HCS forests and other conservation areas are identified as follows: a) For existing plantations with an HCV assessment conducted by an RSPO-approved assessor and no new land		The report “High Conservation Value & Social Impact Assessment Boustead Plantations, Sabah, Malaysia” was showed to the audit team. It was noted that the report was prepared by Wild Asia (Malaysia) in 7 May 2012 and had identified all the High Conservation Value (HCV) within and adjacent to the Nak BU. The HCV assessment had also identified the rare, threatened and endangered species	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	clearing after 15 November 2018, the current HCV assessment of those plantations remains valid.		(RTEs) at the Nak, Sutera, and Resort estate. The report has also included the management and action plan. During this Recertification Assessment auditor has sighted that there is no HCV has been declared by the Assessor at NAK BU due to previous total HCV area for this CU is 6.90 Ha belong to Ladang Tabung Angkatan Tentera Sabah, and this Estate has been taken under Segamaha BU Complex, Thus HCV Area has been reduced to 0 Ha. In general, HCV assessor had concluded no potential HCV in the 3 estates, but they have identified 52 species of bird at Sutera Estate, 23 species at Resort Estate and 41 species of bird at Nak Estate. There is also Yearly Summary monitoring Assessment conducted by The PIC Every Estate which is result from monitoring program. The report was detailing the species of Fauna found in the estate and will be conducted every year by the PIC with latest on 15/2/26 (Nak) 17/2/26 (Sutera) and 4/1/26 (Resort)	
7.12.2 b)	Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the HCSA Toolkit and the HCV-HCSA Assessment Manual. This will include stakeholder consultation and take into account wider landscape-level considerations.		The requirement in this indicator does not apply to Nak BU since no new land clearing after cut off date specified.	☐ 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		The requirement in this indicator does not apply to Nak BU due to not applicable for MYNI	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	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.			☒ 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		The HCV Assessment report indicated that there is no threatened or endangered (RTE) species, or HCVs, are present or are affected by plantation or mill operations. There is only common bird sighted. NAK BU has established and reviewed the action plan and monitoring programme for HCVs area. The appropriate measures that are expected to maintain and/or enhance them were implemented through an action. There were no major changes to the integrated management plan, except awareness training, continuous monitoring for HCVs area.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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).		Nak estate has established HCV action plan titled 'Pelan HCV 2025'. The estate planned to maintain the HCV area by: • Repair Fence • Regular briefing • Demarcation HCV Area • Allow natural vegetation • Planted signage and boundary Marking • Periodic visit and monitoring HCV Area Sutera estate has established HCV action plan for titled 'HCV Management Plans 2025''. The estate planned to maintain the riparian reserve by: • Appropriate signage • Regular briefing • Collaboration with all stakeholders to ensure no illegal hunting • Demarcation HCV Area • Allow natural vegetation • Planted signage and boundary Marking • Periodic visit and monitoring HCV Area Resort estate has established HCV action plan for titled 'Biodiversity Action Plans 2025. The estate planned to maintain the riparian reserve by: • Establishment 50m Buffer zones • Appropriate signage • Regular briefing • Close supervision and monitoring • Demarcation HCV Area (paint trunk) • Allow natural vegetation • Planted signage and boundary Marking • Periodic visit and monitoring HCV Area	

			Resort Estate has also compiled “Biodiversity Assessment Resort Estate (Jan – Dec 2025)” with endorsement from the “Jabatan Hidupan Liar Sabah - Sandakan”. The appropriate measures that are expected to maintain and/or enhance them were implemented through an action plan dated 17/2/26 (Sutera), 15/2/26 (Nak), 14/1/26 (Resort) and made available in all Estate and it was reviewed with participation of stakeholders during meeting on 23/10/2025 (external) (POM and Nak Estate) 28/10/24 (Sutera) 25/2/2025 (Resort) with Wildlife Department. The appropriate measures to maintain and/or enhance them were implemented through an action plan as per guidance by the wildlife department and surrounding stakeholders. The visited estates have maintained their HCVs	
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.		There were no local communities living nearby with Nak BU only surrounding with small grower and Plantation Estate. So, this indicator was not applicable with this CU.	☐ 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.		The following program has been established in relation to the HCV/RTE protection during the year 2025: A training programme for HCV awareness - year 2025 was available. Awareness training has been conducted by at Nak POM Nak, Sutera and Resort Estates for all workers (Sprayer, Manuring, Harvester, and Maintenance) and latest training given to all workers at Resort Estate, 10/3/2025 at Sutera Estate and 6/10/2025 at Nak Estate An appropriate disciplinary measure was instituted in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect or kill these RTE species, and also a Policy and Statement had been developed for disciplinary measures to be enforced. The statement was available and displayed at AP Posts notice boards surrounding Nak 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.		Nak BU continues to discourage any illegal or inappropriate hunting, fishing or collecting activities. Evidence was seen during the site review that signage to prohibit hunting, fishing and pesticide spraying which are not allowed within buffer area of the HCV Area. It was noted that AP has been monitoring the surrounding of the estate to control everything including any illegal activities. Latest monitoring for HCV area, has been conducted by Resort estate on 9/1/2026 & 14/1/2026, and etc. The monitoring activities record sighted in the HCV & RTE Monthly Checklist Jan – Dec 25, Sutera Estate on 7/1/26, 19/1/26, and etc. Nak Estate Latest monitoring for HCV area HCV and Forest reserve on 5/1/2026 & 23/12/2025 and etc. The monitoring activities was recorded in the Book Rekod Rondaan HCV. Sighted the Summary of the HCV monitoring	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			report as compiled and reported by the PIC at the Estates.	
7.12.8 (C)	Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018, the Remediation and Compensation Procedure (RaCP) applies.		Auditors has verified through checking through www.globalforestwatch.com, Google Maps, Estate Maps and also through site visit to all estates. Based on the audit findings, it was confirmed that no land clearing at Nak BU since Nov 2005. Remediation and Compensation Procedure (RaCP) did not apply.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

6. Summary of Audit Findings

6.1 Positive and noteworthy findings

No.	Positive finding
1	▪ Workers work 6 days a week with one rest day (Friday). They work 7.5 hours with a minimum of 30 minutes' break in between. ▪ All workers confirmed that they receive a minimum of RM1700 per month. They receive their salaries before 7th of every month. As of the date of this audit, all workers sampled aware on the new Minimum Wages (Amendment 2022). ▪ Any overtime work is mutually agreed between workers and management, and that there is no element of forcing. ▪ Gender Committee – At all CU's, membership of the Gender Committees is open to male and female employees, where they have separate committees to address issues such as domestic violence, sexual harassment and reproductive rights.
2	There have been no reports of abuse or forced labor for contractor workers. Salaries are paid via cash payment with a payment voucher provided detailing the payment as a pay slip. The workers have been paid the entitlements as per the Sabah Labor Ordinance, such as work on rest days, public holidays, annual leave, maternity leave, medical leave, etc.
3	Joint Consultative Committees – each estate and mill have its own JCC to discuss issues related to health, safety and welfare of workers. The JCC comprise of worker and employer representatives. The worker representative was chosen from those elected by the workers. They confirmed that they can make decisions independently.
4	Workers provided with free of charge certified PPE and in good quality
5	CU continue to comply with of the applicable laws and

6.2 Non-conformities and opportunities for improvement

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

7. Nonconformity(ies) Issue in this Audit

Indicator Number	2.1.1-
Nonconformity Number	RAR 01 2026
Nonconformity Category	☒ Major Nonconformity ☐ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	23 January 2026
Nonconformity Issued To *(when more than one site/member)*:	
Deadline:	☒ 3 months from date of closing meeting ☐12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☒ Off-site
Standard Reference	The unit of certification complies with applicable legal requirements
Nonconformity Statement: CU not complies with occupational safety and health regulation	
Evidence: Approval of Personal Protective Equipment (PPE) is one of the requirements and requirements in the Factories and Machinery Act 1967, the Occupational Safety and Health Act 1994 and the Regulations thereunder. The regulations have stipulated PPE (foot protector) which require the approval of the Chief Inspector of Factories and Machinery and the Director General of the Department of Occupational Safety and Health. It is applicable for all PPE products using in the workplaces, including both imported and locally made PPE products. To obtain approval, all PPE must have a full type test report and product certification license from Independent Inspecting/ Certification Body appointed by DOSH which is SIRIM Qas International Sdn Bhd. During an interview with a DOSH officer (Sandakan), it was further confirmed that all PPE provided by employers to employees must comply with the Occupational Safety and Health (Use of Personal Protective Equipment) Regulations 2019. Employers are required to provide PPE that is appropriate, in good working condition, and complies with recognized standards. However, it was found that some PPE (Foot protector) used by workers (harvester, manuring and spraying operators) were not supported with valid certification from DOSH or SIRIM. This condition is not in compliance with the Occupational Safety and Health Act 1994 and the Occupational Safety and Health (Use of Personal Protective Equipment) Regulations 2019	
Root Cause Analysis	• Previously market stock of certified PPE by SIRIM and DOSH was difficult to obtained or get fat Sabah. • Estates management was not aware for the latest

	announcement made bu DOSH that Personal Protective Equipment (PPE) must be certified by SIRIM or DOSH.
Correction(s)	All estates have already contacted the PPE supplier to obtain quotations for DOSH–SIRIM certified foot protectors. Existing stock of foot protectors will be fully utilized. All future purchases will consist only of certified foot protectors, which will then be distributed to workers.
Corrective Action Implemented *(including any evidence submitted)*	The Sustainability & Safety Department (SSD) to conduct briefing of newly developed PPE procedure to all estates and mill personnel and emphasize the requirement of "certified by SIRIM or DOSH
Date of Response	15 April 2026
Audit Team Conclusion *(including any evidence reviewed)*	• CU already identified the supplier and has made approval for supplier in the Sabah region to supplied PPE which is consist of certified PPE product by DOSH or SIRIM. • Sighted a memo or email to all CU to continuous used previous approved PPE product by risk assessment analysis until the stock was running out and will be immediate to purchase the certified product and used by employees. Thus, as per recommendation made by DOSH officer.
Status of Nonconformity	☒ Closed ☐ Open
Date of Closure:	23 April 2026

Add tables as necessary

Indicator Number	3.8.16
Nonconformity Number	RAR 02 2026
Nonconformity Category	☒ Major Nonconformity ☐ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	23 January 2026
Nonconformity Issued To *(when more than one site/member)*: POM	
Deadline:	☒ 3 months from date of closing meeting ☐12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☒ Off-site
Standard Reference	Registration of Transactions 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
Nonconformity Statement: RSPO certified volumes sold as conventional not be removed in the RSPO IT platform	
Evidence: The registration of transaction being carried out by Marketing Department subordinate using the MU ID: MU25-016311. Mill receives copy of transaction input to the system on monthly basis based on contract summary (buyer weight being put in). During verification of RSPO Certified volume under the active license period (License ID: LIC25-00023952), it was found that certified volume sold as conventional had not been removed by the Marketing Department. This practice is also not in accordance with SOP No. SSD/01/SCT-01, Section 4.10 (Registration of Transaction), specifically Clause 4.10.4. Details of unremoved volume as per below: **Period license: 16/8/2024 - 15/8/2025.** • Actual CSPO Volume Sold as Conventional (MT) : 1,100.20 **Period license: 16/8/2025 – to date (active license)** • Actual CSPO Volume Sold as Conventional (MT): 2,210.26 • Actual CSPK Volume Sold as Conventional (MT): 8.76	
Root Cause Analysis	volumes (CSPO & CSPK) sold as conventional were not removed from the RSPO IT platform due to gaps in post-sales reconciliation and unclear responsibility for system updates between mill, sustainability, and marketing (PPE) must be certified by SIRIM or DOSH.

Correction(s)	Affected certified volumes sold as conventional were identified, reconciled, and removed from the RSPO IT platform. Physical sales records were aligned with system entries.
Corrective Action Implemented *(including any evidence submitted)*	A formal post-sales reconciliation procedure will be implemented with clear assignment of responsibility for RSPO IT updates. Dual verification between mill, sustainability, and marketing will be enforced, supported by periodic internal reviews to prevent recurrence.
Date of Response	15 April 2026
Audit Team Conclusion *(including any evidence reviewed)*	Evidence of a post-sales reconciliation procedure established in 2026 was sighted. The procedure includes clear guidance to ensure that the removal of certified volumes is conducted within the required timeframe, in accordance with the certified license period (as per Prisma) and contractual agreements
Status of Nonconformity	☒ Closed ☐ Open
Date of Closure:	23 April 2026

Indicator Number	6.2.4
Nonconformity Number	DA 01 2026
Nonconformity Category	☒ Major Nonconformity ☐ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	23 January 2026
Nonconformity Issued To *(when more than one site/member)*: POM	
Deadline:	☒ 3 months from date of closing meeting ☐12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☒ Off-site
Standard Reference	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
Nonconformity Statement: The certification unit has not consistently provided and maintained workers' housing and welfare amenities in full compliance with national standards or above	
Evidence: The workers housing units inspected at Nak POM, constructed in 1995/1996, were found to be in unsatisfactory condition. Critical infrastructure, including roofing, ceilings, drainage systems (with most main drains not constructed with concrete), rain gutters, and mosquito netting, has deteriorated significantly over time without adequate refurbishment or upgrading. In addition, the houses had not been repainted since 2003 and 2013, resulting in an unsatisfactory appearance. Many of the observed deficiencies, such as leaking roofs, cracked structural walls, broken and detached ceilings, stagnant water caused by poor drainage, flooding of the housing compound during the wet season, damaged mosquito netting, and unrepaired or missing rain gutters, indicate long-standing neglect rather than isolated or recent issues. Interviews with 12 sampled workers confirmed that these unsatisfactory housing conditions are ongoing and unresolved. Workers reported that certain housing repairs take an unreasonably long time to be completed. Although management has appointed a dedicated carpenter to address housing repairs, the continued accumulation of unresolved complaints demonstrates that the existing repair mechanism is insufficient, largely reactive, and ineffective, and does not adequately safeguard workers' welfare. Furthermore, review of the CAPEX Budget 2025/2026 showed that while management has identified the need for housing and infrastructure upgrades, the budget allocated is inadequate to address the scale and urgency of the deficiencies. Several essential repair and upgrading items have been deferred to subsequent years, resulting in prolonged non-compliance. This reflects the absence of a comprehensive, time-bound housing upgrade plan, despite more than five years having elapsed, which exceeds the reasonable time allowed under the RSPO requirement. The combination of insufficient physical housing conditions, prolonged delays in rectification, inadequate resource allocation, and the adverse impact on workers' health, safety, and living conditions constitutes a serious and systemic failure to meet this indicator	
Root Cause Analysis	Omission of workers' housing improvement CAPEX in the final approved Budget FY2026, despite being included in the Draft Budget. During the budget finalization process, competing CAPEX priorities and overall cost rationalization resulted in the deferment of accommodation-related expenditures.
Correction(s)	Urgent rectification works were carried out using available OPEX and emergency maintenance provisions to address critical safety and health risks. Temporary measures, including structural repairs and restoration were implemented to ensure minimum acceptable living standards
Corrective Action Implemented *(including any evidence submitted)*	Request adequate provisions for workers' housing and welfare-related improvements and classified as mandatory/compliance in CAPEX Budget FY2027, subject to protection from omission during budget rationalisation. A

	rolling multi-year accommodation upgrade plan will be developed and incorporated into the annual CAPEX submission, supported by periodic condition assessments
Date of Response	15 April 2026
Audit Team Conclusion *(including any evidence reviewed)*	Sighted an evidence of mandatory compliance classification was made available and approved by regional head and engineering department to made in June 26 July 27 Capex submission to ensure the progress to speed up the process to get the budget approval and to ensure the speed up of process of upgrading.CU also was identified and documented list of the urgency of housing need to repair. Also sighted an evidence of upgrading several housing has been conducted by CU such as painting, changing of roof structure, etc.
Status of Nonconformity	☒ Closed ☐ Open
Date of Closure:	23 April 2026

Indicator Number	2.3.2
Nonconformity Number	ISMA 01/2026
Nonconformity Category	☐ Major Nonconformity ☒ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	23 January 2026
Nonconformity Issued To *(when more than one site/member)*: CU	
Deadline:	☐ 3 months from date of closing meeting ☒12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☒ Off-site
Standard Reference	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 • Information on geo-location of FFB origins
Nonconformity Statement: Outside Crop Purchase (OCP) Duta Eramas (supplier of indirectly sourced FFB to NAK POM) has yet to provide geo-location of FFB origin of all its suppliers of FFB	

Evidence: OCP “Duta Eramas” has not provided geo-location of FFB origin of its smallholder/FFB suppliers to NAK POM as follows: 1. Blaisius Chu (890203-12-6285) 2. Tan Mei Feng 3. Tan Kar Keong (930903-01-6849)	
Root Cause Analysis	Lack of awareness among smallholders on geo-location requirements, resulted in partial submission of location details. The OCP monitoring process did not include systematic validation checks to ensure completeness of traceability data prior to accepting deliveries to NAK POM.
Correction(s)	Immediate updated geo-location data for all existing smallholder supplier by OCP Duta Eramas.
Corrective Action Implemented *(including any evidence submitted)*	A structured traceability verification process will be established, supported by training, including periodic audits and data validation checks by NAK POM. Deliveries from suppliers with incomplete geo-location data will be progressively restricted until full traceability compliance is achieved.
Date of Response	15 April 2026
Audit Team Conclusion *(including any evidence reviewed)*	Corrective action plan accepted, the effectiveness of implementation will be verified during the next audit.
Status of Nonconformity	☐ Closed ☒ Open
Date of Closure:	

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

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

Add tables as necessary

9. Status of Nonconformities Previously Identified and Opportunity for Improvement

Indicator No	Nonconformity No	Evidence Observed / Nonconformity Raised	Auditee Response Correction / Corrective Action	Verification of Correction/ Corrective Action	Conclusion /Status
1.1.1	MZK 01 2025	There is Newly acquired land which is belong to Nak Business Unit (, however the Land Title was not made publicly available to the auditor before the audit, as there is increase and reduction hectarage from: Sutera Estate – Increase of 5.51 ha Resort Estate – Increase of 0.01 ha Reduction: Nak Estate – Reduction of 28.16 ha	The estate shall continue to disclose area statements using two decimal places for consistency with land title documentation and notify the certification body (CB) of any subsequent changes to the land title accordingly.	**Evidence:** There is Newly acquired land which is belong to Nak Business Unit (, however the Land Title was not made publicly available to the auditor before the audit, as there is increase and reduction hectarage from: Sutera Estate – Increase of 5.51 ha – double counting during 1st development of estate Map. Resort Estate – Increase of 0.01 ha – increase in land areas related to previous decimal point not included in the certified area as	**closed**

				per communication with Land Department. Reduction: Nak Estate – Reduction of 28.16 ha – The reduction in land area is justified and compliant. Sighted documented communication between the Estate and the Land Department dated 04/09/2025, confirming that the reduction resulted from an overlay error during the initial boundary mapping, whereby a government road was inadvertently included within the estate boundary. A boundary verification and re-mapping exercise was completed and updated on 10/01/2025, confirming that the previous land area data was obsolete.	

				The updated mapping accurately	
2.2.2	MZK 02 2025	Insufficient evidence of legal due diligence towards contractor	It was found that Resort Estate has appointed Menara Jernih Sdn Bhd as FFB Transporter to the Mill. However, there is insufficient evidence that Resort Estate has performed legal due diligence to Menara Jernih Sdn Bhd prior renewal of contract agreements for year 2025	There is evidence that agreements with third parties contain clauses on meeting applicable requirements. Sampled during the audit were the following agreements: • Syarikat Pengangkutan Ya Hen Sdn Bhd (Nak Estate and POM) • Fah Hing Contractor at (Nak POM, Nak Estate and Sutera Estate) • Yee Seng Trading, (Sutera Estate) • First Agro Contractor (Resort Estate) • Menara Jernih Sdn Bhd (Resort Estate)	**closed**

				Evidence of legal due diligence carried out by Nak BU was available including getting the vendors to sign the undertaking to comply with rules relating to labour and human rights, company ethics and management practices, and would comply with all laws and regulations relating to anti-bribery, fraud and corruption. In the previous audit, **a Minor NCR (NEA 01 2024) was upgraded to Major NCR (MZK 01 2025**) because Resort Estate has appointed Menara Jernih Sdn Bhd as FFB Transporter to	

				the Mill and there is insufficient evidence that Resort Estate has performed legal due diligence to Menara Jernih Sdn Bhd prior renewal of contract the agreements for year 2025. In this audit, it was verified that due diligence had been carried out for all contractors in the BU before renewal of their contracts, hence, **no recurrence** of the Major Non-conformance raised in the previous Audit.	
6.2.2	RAR 01 2025	Non-compliance with Minimum Wages Order 2024 and Excessive Working Hours	1. Plantation Operations come out with circular of Daily Working Hour Requirement for Wage Entitlement calculation in line with Minimum Wages Order 2025, MAPA-NUPW Collective Agreement (Peninsular Malaysia), Labour Ordinance (Sabah Cap. 67), and Labour Ordinance (Sarawak Cap. 76). Field staff must record any worker with incomplete working hours in the check roll book. The check roll	The auditor verified the corrective actions through review of revised payroll records in the PIMACS system, reconciliation of the check roll book for partial working days, and interviews with	**Closed**

			clerk will then enter the manday accordingly in the PIMACS system, based on the recorded working hours. 2. Mill implemented a new Overtime Monitoring and Control Procedure, effective immediately: a. Introduction of Overtime Log Sheet: i. Each department head is required to fill out an Overtime Log Sheet if any worker is planned to work beyond regular working hours. ii. The log sheet must be submitted to the mill office before 4:00 PM on the same day. b. Details Required in the Log Sheet: i. Name of the worker assigned for overtime. ii. Start time and expected finish time of the overtime. iii. Specific task or activity to be completed during	the chief clerk and sampled workers. Verification confirmed that management has enhanced the PIMACS system to record 0.5 working days for half-day attendance, supported by manual verification of actual hours worked via the check roll book, correction of wage calculations, and retrospective review of affected payslips to ensure compliance with the Minimum Wages Order 2024 and the Sabah Labour Ordinance. Evidence reviewed confirmed that sampled workers received wages in accordance with	

			the overtime period. c. Overtime Limitation: i. The total overtime must not exceed 4 hours, to comply with the legal maximum of 12 working hours per day (8 hours regular + 4 hours overtime). d. Approval and Verification: i. The Mill Manager or Assistant Manager will review and evaluate the submitted log sheets. ii. Overtime will only be approved if deemed necessary and reasonable based on the task described. e. Work Continuation Protocol: If a task requires more than 4 hours to complete, the department head must arrange for another worker or a second shift team to continue the task, ensuring that no individual exceeds the permitted daily working limit.	statutory requirements. Based on the verification conducted, the auditor concludes that the root cause has been addressed, corrective and preventive actions are effective, and ***the Major NCR is closed.***	

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

10. Stakeholder Consultation Process

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

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

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

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	Worker representative	Onsite	interview	All local and Indonesian workers confirmed that their leaders were freely elected by the workers themselves. No issues were reported by the workers during the audit. In the event of any issues, they stated that they would discuss them with management, who would then take appropriate action to resolve the matter. There were no indications of discrimination, as all workers are treated equally by the management. Overtime work is offered on a voluntary basis.	No issues on management and continuously communicate with foreign and local workers during JCC meeting on annual basis. Any issue raised will be registered and follow up using SIA action plan.

2	Gender committee representative	Onsite	interview	They stated that management treats female workers equally to male workers, including in job opportunities and promotions, based on performance and capability. They also confirmed that no cases of discrimination, sexual harassment, or domestic violence have been reported. Additionally, they are aware of the reporting channels should any such cases occur in the estate.	Reviewed records of meeting minutes for gender committee verified the discussion been recorded. Onsite interview confirmed no discrimination and sexual harassment lodged by female workers and minutes.
3	Employees / Workers Organizations	Onsite	interview	Based on interviews conducted with mill and estates workers, including both local and Indonesian workers, involving both male and female employees engaged in various work scopes. • Daily rated workers confirmed that they receive a minimum wages per month. For piece-rated workers, so long they have achieved their target, they too will get a minimum wage. They receive their salaries before 7th of every month.. • Workers work 6 days a week with one rest day (Sunday). They work 7.5hours with a minimum of 30 minutes' break in between. • Any overtime work is mutually agreed between workers and	The management has effectively implemented human rights values in compliance with international laws and industry best practices. During this audit, no issues related to social aspects, including labor rights, workplace discrimination, or ethical treatment of workers, were identified. The

				management, and that there is no element of forcing.. • Foreign workers are not subjected to any recruitment fee. Foreign workers kept their own passports and will only return the passport to office for renewal. • Workers are generally not satisfied with the way complaints lodged are acted upon. Delays in house repairs, if any, are usually due to the need to order repair parts - Thus, NCR has been raised. • Workers, including foreign workers get to appoint their own representatives. There is no interference of influence applied by the employer. • Samples of payslips were also examined and verified to ensure that workers were being paid in accordance with the requirements stipulated under the Minimum Wages Order 2024 and the Sabah Labour Ordinance. The workers sampled for verification.	company has established proper mechanisms to ensure fair wages, safe working conditions, non-discriminatory policies, and grievance resolution processes. Additionally, workers have access to proper accommodation, medical facilities, and channels to voice their concerns without fear of retaliation. This demonstrates the management's commitment to supporting social responsibility and ethical labor practices.

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

Total Workers in the Unit of Certification			**599**	
Sampled Worker Consulted/ Interviewed in This Audit			**118**	
No	**Type of Workers Consulted/ Interviewed**	**Interview Method**	**Feedback/Comments/Issue Raised/ Received from Workers**	**CB's Responses**
1	Male	Interview at sites	Based on interviews conducted with both male and female workers across various job scopes, it was confirmed that daily-rated workers receive a minimum wages per month. For piece-rated workers, as long as they achieve their targets, they also receive a minimum wages per month. Salaries are paid before the 7th of each month. Workers follow a 6-day workweek with Sunday as the designated rest day. They work eight hours per day with a minimum 30-minute break. Any overtime work is mutually agreed upon between workers and management, with no element of coercion. Foreign workers are not subjected to any recruitment fees. They retain possession of their own passports, which are only submitted to the office when renewal is required. Both local and foreign workers have the freedom to appoint their own	The management has effectively implemented human rights values in compliance with international laws and industry best practices. During this audit, no issues related to social aspects, including labour rights, workplace discrimination, or ethical treatment of workers, were identified. The company has established proper mechanisms to ensure fair wages, safe working conditions, non-discriminatory policies, and grievance resolution processes. Additionally, workers have access to proper accommodation, medical facilities, and channels to voice their concerns without fear of retaliation.
2	Female	Interview at sites		
3	Malaysian workers	Group and individual interview at sites		
4	Indonesian workers	Group and individual interview at sites		

			representatives without any interference or influence from the employer. A review of payslips confirmed that workers are paid in accordance with the Minimum Wages Order 2024 and the Sabah Labour Ordinance. Samples of worker records were also examined and verified for compliance.	

10.4 Consultation with Previous Land User

Total Identified Previous Land User in the Unit of Certification			NA	
Sampled Previous Land User in This Audit			NA	
Name of Previous Land User	**Contact Details (address/telephone/email)**	**Total Area (Ha)**	**Date of Consultation**	**Result of Discussion with Previous Land User**
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
Sungai Jernih	Malaysia	Sungai Jernih Palm Oil Mill		Certified		2011	
Sungai Jernih	Malaysia	Sungai Jernih	2,695.7000	Certified		2011	
Sungai Jernih	Malaysia	Bebar	2,340.6000	Certified		2011	
Sungai Jernih	Malaysia	Tabung Tentera Terengganu	1,810.7000	Certified		2011	
Trong	Malaysia	Trong Palm Oil Mill		Certified		2017	
Trong	Malaysia	Taiping Rubber Plantations (TRP)	1,382.8000	Certified		2017	

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

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

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

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

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

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

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

12. Requirements on Multiple Management Unit

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

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

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

13. Requirements for Uncertified Management Units

Requirement	Findings/Compliance
Is there any replacement of primary forest or any area required to maintain or enhance HCVs in accordance with RSPO P&C criterion 7.3 since 1st January 2010? If YES, did the CB verify that it complies with the RSPO New Planting Procedure (NPP)? *Note: For each new planting development, compliance with the NPP shall be verified by an RSPO accredited CB*	Verification through www.globalforestwatch.com , GOOGLE maps data, estates maps and through HCV assessment report, and planting profile evidenced that there was no new planting and no new development of area observed.
Are there any land conflicts reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, has it been resolved through a mutually agreed process, such as the RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8.? *Note: In case of issues related to land conflicts identified by the CB, details of the status/ progress to resolve such matters shall be clearly explained.*	It is confirmed that land conflict was resolved through FPIC processes which facilitates compliance with requirement of RSPO, accordance to: • Criteria 4.4 – on adequate participation and negotiated agreements (Sighted PMC minutes of meeting) • Criteria 4.6 – on land acquisition whereby the right to use the land is demonstrated. (Refer Memorandum of Consent (MOC) between NCR Landowners & LCDA (as Managing Agent), (Refer Joint Venture Agreement (JVA) between Boustead Plantations Berhad, BPB and Pelita Holding Sdn Bhd (PHSB) to develop land into oil palm plantation) • Criteria 4.7 – on mutual agreement for identifying people entitled to compensation is in place. • Criteria 4.8 – on the condition of land use as per land title to show evidence that necessary action has been taken to resolve the conflict with relevant parties.

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

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

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

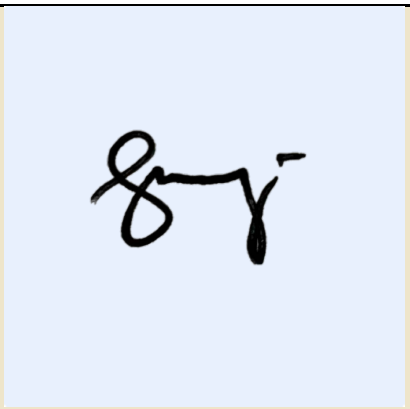
Based on the result of the desktop study, did the CB decide to perform further stakeholder consultation or field inspection to assess the risk of any potential non-compliance with the requirements (as necessary)?	As of this audit, Boustead Plantations Berhad is still on track and follow the requirement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

14. Audit Conclusion & Recommendation

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

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

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

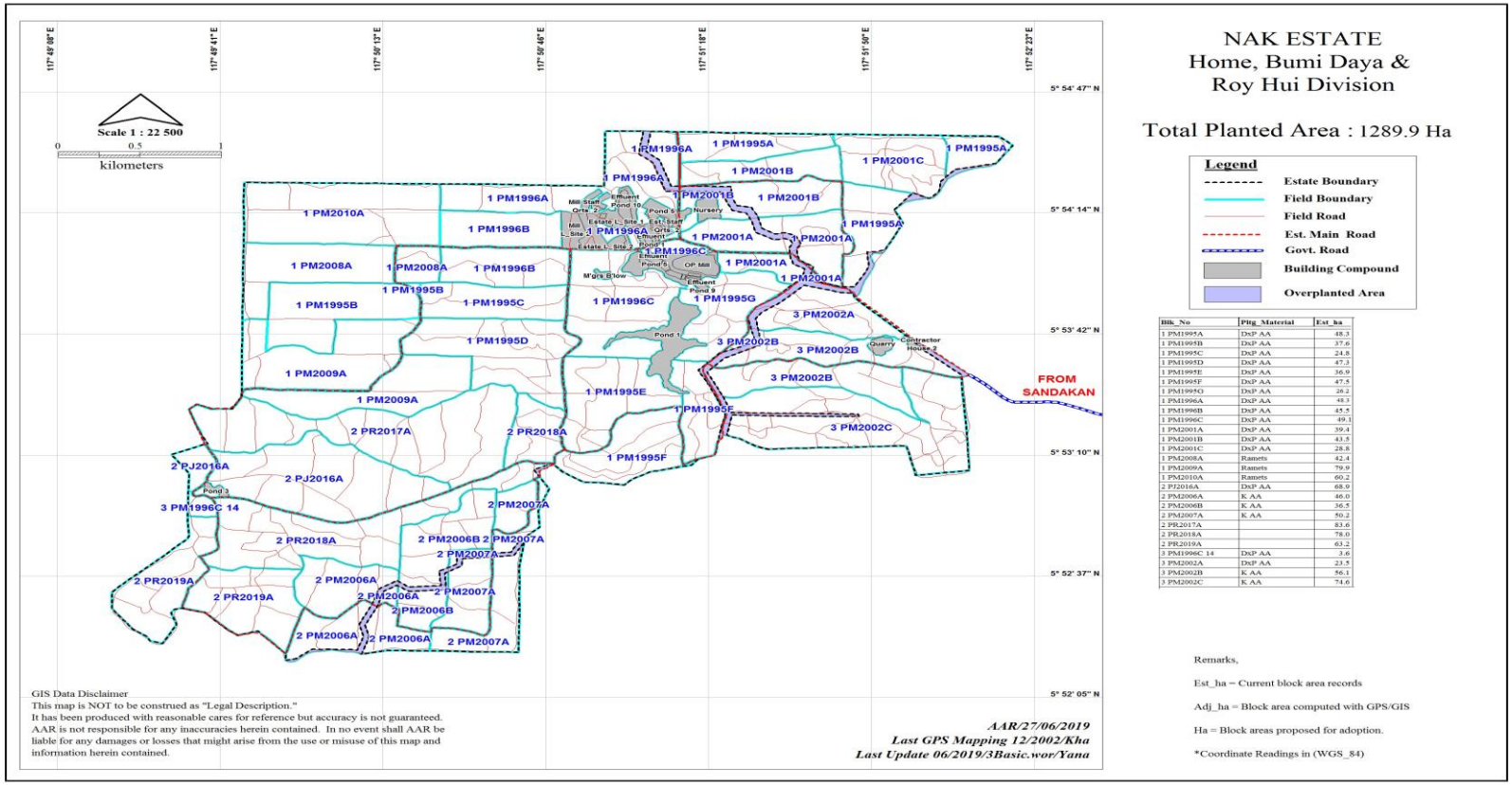
Acknowledged by:		
Name	A.Suhaidi bin A.Daud	 Signature
Position	Sr. Manager	
Date	13/05/2026	

Signing by the Audit Team Leader		
I, the undersigned, being the Audit Team Leader, confirm that this report accurately reflects the findings and proceedings of the closing meeting. Furthermore, I affirm that the summary of the findings presented in this report is a true and accurate representation of the actual findings of the Audit Team.		
Acknowledged by:		 Signature
Name	ROZAIMEE BIN AB RAHMAN	
Position	Lead Auditor	
Date	24/4/2026	

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	27/04/2026 (Review) 13/05/2026 (Approved)	

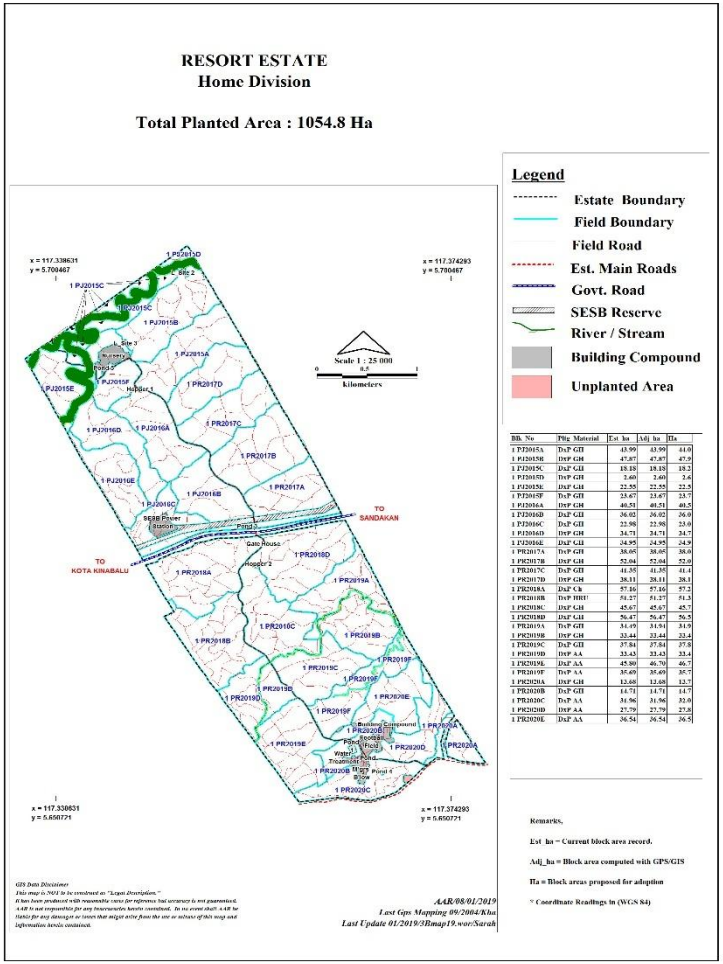
Appendix 1: Location Map Unit of Certification and Supply bases

Nak Estate and Nak POM (within Nak Estate)

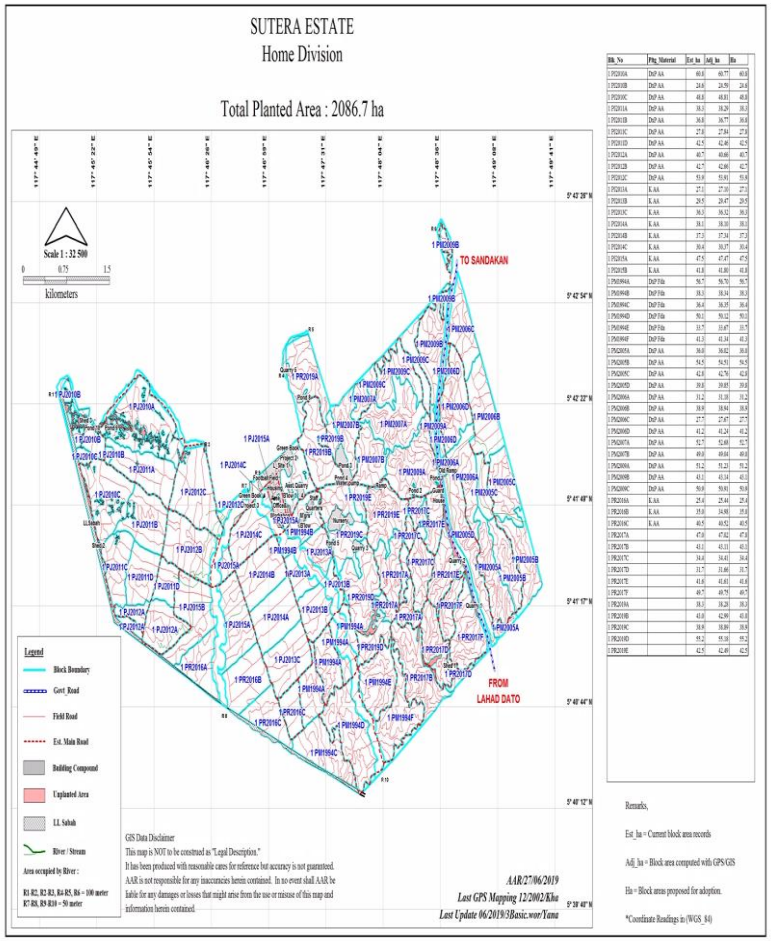


Blk_No	Pltg_Material	Est_ha
1 PM1995A	DxP AA	48.3
1 PM1995B	DxP AA	37.6
1 PM1995C	DxP AA	24.8
1 PM1995D	DxP AA	47.3
1 PM1995E	DxP AA	36.9
1 PM1995F	DxP AA	47.5
1 PM1995G	DxP AA	26.2
1 PM1996A	DxP AA	48.7
1 PM1996B	DxP AA	45.5
1 PM1996C	DxP AA	49.1
1 PM2001A	DxP AA	39.4
1 PM2001B	DxP AA	43.5
1 PM2001C	DxP AA	28.8
1 PM2008A	Ramets	42.4
1 PM2009A	Ramets	79.9
1 PM2010A	Ramets	60.2
2 PJ2016A	DxP AA	68.9
2 PM2006A	K AA	46.0
2 PM2006B	K AA	36.5
2 PM2007A	K AA	50.2
2 PR2017A		83.6
2 PR2018A		78.0
2 PR2019A		63.2
3 PM1996C 14	DxP AA	3.6
3 PM2002A	DxP AA	23.5
3 PM2002B	K AA	56.1
3 PM2002C	K AA	74.6

Resort Estate



Sutera Estate



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

Assessment Type	Date of Audit	Changes
Annual Surveillance Audit 1	19 – 23 JANUARY 2026	No changes

Appendix 3: Greenhouse Gas (GHG) Reporting Summary

The GHG emissions produced by the Nak Unit of Certification (POM and its supply bases) in the period of January 2025 until December 2025 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 2025 for POM and supply base are as following:

1. **Summary of Emissions**

Description	tCO_2eq/t product
CPO	1.22
PK	1.22
PKO	0.00
PKE	0.00

Extraction	%
OER	20.05
KER	2.8

2. Summary of Plantation/Field Emissions and Sink

Land Use	Ha
OP Planted Area	4461.61
OP Planted on Peat	0.00
Conservation (Forested)	0.00
Conservation (Non-Forested)	0.00
Total	**4461.61**

Production	t/year
FFB Processed	103,033.71
CPO Produced	20655

	Own Crop		Group		3rd Party		Total
	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	
Land Conversion	43526.33	0.50	0.00	0.00	0.00	0.00	43526.33
CO_2 Emission from Fertilizer	2698.64	0.03	0.00	0.00	0.00	0.00	2698.64
N_2O Emission	1835.99	0.02	0.00	0.00	0.00	0.00	1835.99
Fuel Consumption	1212.29	0.01	0.00	0.00	0.00	0.00	1212.29
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Crop Sequestration	-41257.17	-0.47	0.00	0.00	0.00	0.00	-41257.17
Sequestration in Conservation Area	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	**8016.07**	**0.09**	**0.00**	**0.00**	**1612.07**	**0.00**	**9628.14**

**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	18020.47	0.17
Fuel Consumption	1175.16	0.01
Grid Electricity Utilization	0.00	0.00
Credit		
Export of Excess Electricity to Housing & Grid	0.00	0.00
Sales of PKS	0.00	0.00
Sales of EFB	0.00	0.00
Total	19195.63	0.19

4. Palm Oil Mill Effluent (POME) Treatment

Description	%
Divert to compost	0
Divert to anaerobic digestion	100

5. POME Diverted to Anaerobic Digestion

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