

RSPO PRINCIPLE AND CRITERIA PUBLIC SUMMARY REPORT

☐ Initial Assessment

☒ Annual Surveillance Assessment (1_1)

☐ Recertification Assessment (Choose an item.)

☐ Extension of Scope

Client Company Name / Parent Company: Boustead Plantations Berhad
Client Company / Parent Company Address: 18 th Floor Menara Boustead, 69, Jalan Raja Chulan, 50200 Kuala Lumpur, Malaysia
Certification Unit: Boustead Emastulin Sdn. Bhd. - Segaria Business Unit Location of Certification Unit: KM30, Jalan Sungai Intan, 91308 Semporna, Sabah, Malaysia
Date of Final Report: 15/05/2024

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Section 1: Scope of the Assessment

1. Company Details			
Parent Company	Boustead Plantations Berhad		
RSPO Membership Number	1-0012-04-000-00	Membership Approval Date	11/10/2004
Address	18 th Floor Menara Boustead, 69, Jalan Raja Chulan, 50200 Kuala Lumpur, Malaysia		
Palm Oil Mill / Group Manager / Estate (Certification Unit)	Boustead Emastulin Sdn. Bhd. - Segaria Business Unit Segaria Palm Oil Mill		
Location / Address	Segaria Palm Oil Mill, KM30, Jalan Sungai Intan, 91308, Semporna, Sabah, Malaysia		
Website	www.bousteadplantations.com		
Management Representative	Azmariah Muhamed Mitah Limpu	E-mail	azmariah@bplant.com.my mitah@bplant.com.my
Telephone	+603-2145 2121	Facsimile	+603-2144 7917

2. Certification Information			
Certificate Number	RSPO 682292	Certificate Start Date	07/03/2023
Date of First Certification	07/03/2018	Certificate Expiry Date	06/03/2028
Scope of Certification	Production of Sustainable Crude Palm Oil (CPO) and Palm Kernel (PK)		
Visit Objectives	<ul style="list-style-type: none"> Determination of the conformity of the client's management system, or parts of it, with audit criteria. Evaluation of the ability of the management system to ensure the client organization meets applicable statutory, regulatory, and contractual requirements. 		
Assessment Cycle	<input type="checkbox"/> Pre Assessment (Choose an item.) <input type="checkbox"/> Initial Assessment <input checked="" type="checkbox"/> Annual Surveillance Assessment (ASA 1_1) <input type="checkbox"/> Recertification Assessment (Choose an item.) <input type="checkbox"/> Scope Extension		
Applicable Standards / Normative Reference	RSPO Certification System for P&C and RSPO ISH 2020 <input checked="" type="checkbox"/> Malaysia National Interpretation 2019 of the RSPO P&C 2018		
Supply Chain Module	<input checked="" type="checkbox"/> Identity Preserved; <input type="checkbox"/> Mass Balance	Mill Capacity	30mt/hr
ISH certification Phase	<input type="checkbox"/> Eligibility <input type="checkbox"/> Milestone A <input type="checkbox"/> Milestone B <input checked="" type="checkbox"/> Not Applicable		
Is this a remote audit or on-site audit	<input checked="" type="checkbox"/> On-site audit (Option AI)	<input type="checkbox"/> On-site audit (Option AII)	<input type="checkbox"/> Remote audit (Option B)

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3. Other Certifications			
Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
QMS 00454	ISO 9001:2015 Quality Management System	SIRIM QAS International Sdn Bhd	20/07/2024
MSPO 682292	MSPO-4:2013 Part 4: General Principles for Palm Oil Mills	BSI Services Malaysia Sdn Bhd	21/03/2028
MSPO 682293	MSPO-3:2013 MSPO Part 3: General Principles for Oil Palm Plantations and Organized Smallholders	BSI Services Malaysia Sdn Bhd	21/03/2028

4. Location(s) of Mill & Supply Bases			
Name (Mill / Supply Base / Group Manager / Smallholders)	Location	GPS Coordinates	
		Latitude	Longitude
Segaria POM	Segaria Palm Oil Mill, KM30, Jalan Sungai Intan, 91308 Semporna, Sabah, Malaysia	4°28'56.0"N	118°23'55.0"E
Segaria Estate	Segaria Estate, KM30, Jalan Sungai Intan, 91308 Semporna, Sabah, Malaysia	4°29'54.3"N	118°24'03.8"E

5. Description of Supply Base					
New Planting Development	<input checked="" type="checkbox"/> No			<input type="checkbox"/> Yes	
Estate / Smallholders	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Segaria Estate	4,444.00	197.97	104.23	4,746.20	93.63
Total	4,444.00	197.97	104.23	4,746.20	93.63
Note: Adjustment on Total Planted due to replanting conducted in 2023 and additional of hectareage to Infrastructure & Others. Mainly the adjustment due to construction of field road at replanting area. Re survey was conducted in November 2023.					

6. Plantings & Cycle						
Estate / Smallholders	Age (Years) - ha				Mature	Immature
	0 - 3	4 - 14	15 - 25	>25		
Segaria Estate	692.90	1,229.80	2,521.30	-	3,751.10	692.90
Total (ha)	692.90	1,229.80	2,521.30	-	3,751.10	692.90

7. Summary of Certified Tonnage of FFB (Own Certified Scope)				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated Last Year (Mar 2023 – Feb 2024)	Actual (Feb 2023 – Jan 2024)		Forecast (Mar 2024 – Feb 2025)
		Previous license period (Feb 2023)	Current license period (Mar 2023 – Jan 2024)	
Segaria Estate	77,400.00	5,152.61	60,911.36	71,383.00
Total	77,400.00	66,063.97		71,383.00

8. Summary of Certified Tonnage of FFB (from other certified unit(s))				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (Mar 2023 – Feb 2024)	Actual (Feb 2023 – Jan 2024)		Forecast (Mar 2024 – Feb 2025)
		Previous license period (Feb 2023)	Current license period (Mar 2023 – Jan 2024)	
N/A		N/A	N/A	
Total		N/A		

9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate)				
Out growers / smallholders	Tonnage (MT) / year			
	Estimated last year (Mar 2023 – Feb 2024)	Actual (Feb 2023 – Jan 2024)		Forecast (Mar 2024 – Feb 2025)
		Previous license period (Feb 2023)	Current license period (Mar 2023 – Jan 2024)	
N/A	N/A	N/A	N/A	N/A
Total	N/A	N/A		N/A

9A. Monthly Records of Certified and Uncertified FFB Received since the last audit				
No.	Month - Year	Volume of FFB from certified supply base (mt)	Volume of FFB from uncertified supply base (mt)	Total FFB/Month (mt)
1	Feb 2023	5,152.61	N/A	5,152.61
2	Mar 2023	4,823.67	N/A	4,823.67
3	Apr 2023	4,684.41	N/A	4,684.41
4	May 2023	4,983.99	N/A	4,983.99
5	June 2023	4,959.86	N/A	4,959.86
6	July 2023	5,555.19	N/A	5,555.19

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7	Aug 2023	5,822.45	N/A	5,822.45
8	Sept 2023	6,438.19	N/A	6,438.19
9	Oct 2023	6,817.72	N/A	6,817.72
10	Nov 2023	6,301.30	N/A	6,301.30
11	Dec 2023	5,293.15	N/A	5,293.15
12	Jan 2024	5,231.43	N/A	5,231.43
TOTAL		66,063.97	N/A	66,063.97

10. Summary of Certified Tonnage (MT) (not applicable for ISS)

Estimated Last Year (Mar 2023 – Feb 2024)	Actual (Feb 2023 – Jan 2024)		Forecast (Mar 2024 – Feb 2025)
	Previous License Period (Feb 2023)	Current License Period (Mar 2023 – Jan 2024)	
FFB	FFB		FFB
102,100 mt	5,152.61 mt	60,911.36 mt	71,383.00 mt
	Total:	66,063.97 mt	
CPO (OER: 22.50 %)	CPO (OER: 23.94 %)		CPO (OER: 23.50 %)
23,225 mt	1,207.00 mt	14,610.00 mt	16,775.00 mt
	Total:	15,817.00 mt	
PK (KER: 3.51 %)	PK (KER: 3.56 %)		PK (KER: 3.50%)
3,818 mt	183.00 mt	2,166.00 mt	2,499.00 mt
	Total:	2,349.00 mt	

Note: Additional volume extension has been approved by RSPO dated 06/02/2024 for CPO: 4,400.00 MT, PK: 823.00 MT and FFB: 18,300 MT to cover the crop production until June 2024.

10A. Monthly Records of Certified CPO & PK since the last audit

No.	Month - Year	Certified CPO (MT)	Certified PK (MT)
1	Feb 2023	1,207.00	183.00
2	Mar 2023	1,122.00	170.00
3	Apr 2023	1,082.00	164.00
4	May 2023	1,148.00	173.00
5	Jun 2023	1,119.00	167.00
6	July 2023	1,285.00	187.00
7	Aug 2023	1,396.00	200.00
8	Sept 2023	1,623.00	234.00

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9	Oct 2023	1,725.00	254.00
10	Nov 2023	1,530.00	235.00
11	Dec 2023	1,291.00	199.00
12	Jan 2024	1,289.00	183.00
TOTAL		15,817.00	2,349.00

11. Summary of Actual Volume sold

Current License period (Mar 2023 – Jan 2024)

	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	Others		
CPO (MT)	13,268.95	0.00	0.00	200.00	13,468.95
PK (MT)	2,173.52	0.00	0.00	0.00	2,173.52
Credits	0.00	0.00	0.00	0.00	0.00

Previous License period (Feb 2023)

CPO (MT)	1,405.17	0.00	0.00	0.00	1,405.17
PK (MT)	205.65	0.00	0.00	0.00	205.65
Credits	0.00	0.00	0.00	0.00	0.00

Note: CPO carry forward from Jan 2023 was 435.62 MT and PK was 80.32 MT

11A. Records of Certified CPO & PK Sold under PalmTrace since the last audit (if any)

Buyers Name	PalmTrace Trading License Number	Certified CPO Sold (MT)	Certified PK Sold (MT)
Buyer A	RSPO_PO1000000071	14,674.12	0.00
Buyer B	RSPO_PO1000006525	0.00	2,379.17
TOTAL		14,674.12	2,379.17

Note: Data is consolidated, and each transaction were verified against PalmTrace

11B. Records of certified CPO & PK Sold under other schemes since the last audit (if any)

No.	Buyers Name	Scheme Name	Certified CPO Sold (MT)	Certified PK Sold (MT)
1	N/A	N/A	N/A	N/A
TOTAL			N/A	N/A

11C. Records of CPO & PK Sold as conventional since the last audit (if any)			
No.	Buyers Name	CPO Sold (MT)	PK Sold (MT)
1	XXXX	200.00	N/A
TOTAL		200.00	N/A
Note: Removal has been made in the Palm Trace and verified.			

11D. Records of Certified CPO Sold under RSPO Credits since the last audit (if any)			
No.	Buyers Name	PalmTrace Trading License Number	RSPO Credits of Certified CPO Sold
1	N/A	N/A	N/A
TOTAL			N/A

12. Independent Smallholders Certified Tonnage (MT) / Volume									
	Estimated last year (key in period)			Actual (key in period)			Forecast (key in period)		
Phase	Eligibility	MS A	MS B	Eligibility	MS A	MS B	Eligibility	MS A	MS B
	40%	70%	100%	40%	70%	100%	40%	70%	100%
FFB			N/A			N/A			N/A
IS-CSPO	N/A	N/A		N/A	N/A		N/A	N/A	
IS-CSPKO	N/A	N/A		N/A	N/A		N/A	N/A	
IS-CSPKE	N/A	N/A		N/A	N/A		N/A	N/A	
CSPK	N/A	N/A		N/A	N/A		N/A	N/A	

12A. Monthly Records of Certified CPO, PK & PKE (equivalent) produced since the last audit						
No.	Month - Year	FFB (MT)	Certified CPO (MT)	Certified PK (MT)	Certified PKO (MT)	Certified PKE (MT)
1	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL		N/A	N/A	N/A	N/A	N/A

13. Independent Smallholders Actual Sold Tonnage / Volume							
	FFB	FFB Conventional	FFB Other schemes	IS-CSPO	CSPK	IS-CSPKO	IS-CSPKE
Current License period							
Credits				N/A	N/A	N/A	N/A
Physical	N/A	N/A	N/A				

Previous License period							
Credits				N/A	N/A	N/A	N/A
Physical	N/A	N/A	N/A	N/A			

13A. Records of Certified FFB, CPO, PK & PKE (including credits) sold since the last audit							
No.	Buyers Name	PalmTrace Trading License Number	FFB Sold (MT)	Certified CPO Sold (MT/credit)	Certified PK Sold (MT/credit)	Certified PKO Sold (MT/credit)	Certified PKE Sold (MT/credit)
1	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL			N/A	N/A	N/A	N/A	N/A

Section 2: Assessment Process

Certification Body:

BSI Services Malaysia Sdn. Bhd. (ASI Accreditation Number: ASI-ACC-067)

Suite 29.01 Level 29, The Gardens North Tower,

Mid Valley City, Lingkaran Syed Putra,

59200 Kuala Lumpur, Malaysia.

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Representative: Dr. Chaipayorn Seekao (Chaipayorn.Seekao@bsigroup.com)

Website: www.bsigroup.com

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2.1 Assessment Methodology, Programme, Site Visits

The on-site assessment was conducted on **14-16/02/2024**. The audit programme is included as Section 2.3.

The approach to the audit was to treat the mill and supply base as an RSPO Certification Unit. A range of occupational health and safety, environmental, best practice management, and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HCVs, declared conservation areas, local communities engagement and workers welfare and safety.

The Critical NC close out on-site assessment was conducted on **23/04/2024**. The audit programs are included in Section 2.3.

The methodology for collection of objective evidence included physical site inspections, observation of tasks and processes, interviews of staff, workers and their families and external stakeholders, review of documentation and monitoring data. Malaysia National Interpretation 2019 of the RSPO P&C 2018 was used as the normative reference to assess compliance. The comments made by external stakeholders were also taken into account in the assessment.

The minimum sample size is four estates. Sample size for certification unit with more than four (4) estates were determined based on formula $N = (\sqrt{y}) \times (z)$ where y is the number of estates and where z is the multiplier defined by risk assessment. While, the sampling of smallholders were based on the formula $(\sqrt{y}) \times (z)$; where y is total number of group member and where z is the multiplier defined by the risk assessment. The sampled smallholder listed in Appendix E.

Meetings were held with stakeholders to seek their views on the performance of the certification unit with respect to the RSPO requirements and aspects where they considered that improvements could be made. At the start of each meeting, the interviewer explained the purpose of the audit followed by an evaluation of the relationship between the stakeholder and the company before discussions proceeded. The interviewer recorded comments made by stakeholders and these have been incorporated into the assessment findings.

Structured worker interviews with male and female workers and staff were held in private at the workplace in the mill and the estates. Fieldworkers were interviewed informally in small groups in the field. In addition, the wives of workers and staff were interviewed in informal group meetings at their housing. Separate visits were made to each of the local communities to meet with the village head and residents. Company officials were not present at any of the internal or external stakeholder interviews. A list of Stakeholders contacted is included as Section 3.4.

The non-conformities for this audit are detailed in Section 3.3 and unless it is stated in this section, all previous nonconformities including minor nonconformities are remains closed.

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This report is structured to provide a summary of assessment finding as provided in Appendix A. The assessment was conducted based on risk based approach sampling and therefore nonconformities may exist.

For Initial, Re-certification and Extension of Scope assessment, the report was externally reviewed by approved external peer reviewer prior to certification decision by BSI.

For Annual surveillance assessment, the report was internally reviewed and approved by BSI qualified certification reviewer.

The following table would be used to identify the locations to be audited each year in the 5 year cycle

Assessment Program					
Name (Mill / Supply Base)	Year 1 (Re- Certification)	Year 2 (ASA2-1)	Year 3 (ASA2-2)	Year 4 (ASA2-3)	Year 5 (ASA2-4)
Segaria POM	✓	✓	✓	✓	✓
Segaria Estate	✓	✓	✓	✓	✓

Tentative Date of Next Visit: February 10, 2025 - February 12, 2025

Total Number of Mandays: 12 Mandays

2.2 BSI Assessment Team

Name	Role	Competency
Nor Halis Abu Zar (NHAZ)	Team Leader	<p>Education: Bachelor of Science, Plantation Technology and Management, graduated from UiTM in 2012 and Diploma In Plantation and Industry Management from UiTM in 2009.</p> <p>Work Experience: He started his career as Assistant Manager at Kulim Plantations Sdn. Bhd. managing the day-to-day plantation operations. In his career at Kulim Plantation. He had accumulated more than 6 years of sustainability implementation experience. He is a qualified Lead Auditor for RSPO P&C 2018 MYNI 2019 and MS2530:2013. He mainly covered for ENV and OSH and has accumulated more than 500 audit days throughout his current career as the auditor for multiple disciplines covering Malaysia and International Level.</p> <p>Training attended: He has completed RSPO P&C Lead Auditor Course in Oct 2020, Refresher RSPO P&C Lead Auditor Course in May 2022, RSPO ISH Standard 2019 in December 2021 and August 2023, RSPO SCC 2020 in September 2022, QMS 9001:2015 Lead Auditor Course in April 2019, OSH 45001:2018 Lead Auditor Course in June 2021, IMS (ISO 9001:2015 & ISO 14001:2015) Lead Auditor Course, HCV & HCS Training in August 2022, MSPO 2530:2013 Lead Auditor Course in February 2019, , MSPO SCCS Auditor in February 2019 and also trained in SMETA Requirement Training on May 2021</p> <p>Language proficiency: Fluent in in both verbal/written Bahasa Malaysia and English.</p>

		Aspect covered in this audit: <input checked="" type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Health and Safety <input checked="" type="checkbox"/> Supply chain requirements <input type="checkbox"/> Social <input checked="" type="checkbox"/> Environmental <input checked="" type="checkbox"/> Market Communication and claim requirements <input type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system)
Mohd Razaleigh bin Mohamad (MRM)	Team Member	Education: Holds a Bachelor Degree in Plantation Management and Agrotechnology, University Technology Mara (UiTM). Work Experience: He has 5 years' experience in Oil Palm Estate Management with Tradewinds Plantation Berhad. The last position held was Senior Assistant Manager. He has more than 4 years of experience in Third Party Certification Audit with Control Union (M) Sdn Bhd for RSPO P&C, MSPO P&C and GLOBALG.A.P. IFA Fruits and Vegetables. Qualified as RSPO Lead Auditor and approved to conduct Environmental and Social elements. Training attended: He has completed ISO 9001-2015 Lead Auditor Course, ISO14001- 2015 Lead Auditor Course, ISO45001-2018 Lead Auditor Course, Endorsed RSPO P&C Lead Auditor Course, Endorsed MSPO P&C Lead Auditor Course, Social Accountability SA8000 Auditor Course, Endorsed RSPO Independent Smallholder Standard Auditor Training and Endorsed RSPO Refresher Trainings. Language proficiency: Fluent in in both verbal/written Bahasa Malaysia and English. Aspect covered in this audit: <input type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements <input checked="" type="checkbox"/> Social <input type="checkbox"/> Environmental <input type="checkbox"/> Market Communication and claim requirements <input type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system)
Fahmi Othman (FHO)	Team Member	Education: Bachelor's Degree in Industrial Biology from Universiti Teknologi Malaysia, graduated in 2010. Work Experience: He gained his working exposure in the plantation sector, serving as an Assistant Manager with FGV Plantation (M) Sdn Bhd managing the day-to-day plantation operations before joining FGV Holdings Berhad as Sustainability Officer for another significant numbers of years. In his career at FGV, Fahmi had accumulated more than 7 years of sustainability implementation experience including workers' welfare, workers' occupational, health & safety, environment conservation and protection at buffer areas and continuous improvement management plans Training attended: He has completed CQI – IRCA approved ISO 9001, and ISO 45001 Lead Auditor Course, MSPO 2530:2013 Lead Auditor Course, Endorsed RSPO Lead Auditor and RSPO SCC Auditor course as well as SA 8000.& ISH Training by RSPO December 2023 Language proficiency: Bahasa Malaysia and English.

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		Aspect covered in this audit: <input checked="" type="checkbox"/> Good Agriculture Practice <input checked="" type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements <input type="checkbox"/> Social <input type="checkbox"/> Environmental <input type="checkbox"/> Market Communication and claim requirements <input type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system)
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Accompanying Persons:

Name	Role
Farah Sahanim Paduka	Observer (Social Element)

2.3 Assessment Plan

The Assessment plan was sent to the client prior to the assessment.

Date	Time	Subjects	NHA	MRM	FHO	ZKZ	FSP
Tuesday, 13/02/2024	-	Audit Team Travel from KL to Tawau via Air Asia AK 5748 ETA 1540 Travel to Semporna Hotel	√	√	√	-	√
Wednesday 14/02/2024 Segaria Estate	0830 - 0900	Opening Meeting: - Opening Presentation by Audit Team Leader. - Confirmation of assessment scope and finalize Audit plan (including stakeholder's consultation).	√	√	√	-	√
	0900 - 1200	Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc), agrochemical mixing area, waste management, worker housing, clinic, Landfill etc. Meeting with Stakeholder (Government, village rep., smallholders, Union Leader, contractor etc)	√	√	√	-	√
	1230 - 1330	Lunch Break	√	√	√	-	√
	1330 - 1630	Document review P1 – P7: (General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation & etc.)	√	√	√	-	√
	1630 - 1700	Interim Closing Briefing	√	√	√	-	√

Date	Time	Subjects	NHA	MRM	FHO	ZKZ	FSP
Thursday 15/02/2024 Segaria Estate & Segaria POM	0830 - 1230	Continue: Document review P1 – P7: (General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation & etc.) Meeting with Stakeholder (Government, village rep., smallholders, Union Leader, contractor etc)	√	√	√	-	√
	1230-1330	Lunch Break	√	√	√	-	√
	1330 – 1630	Document review P1 – P7: Document Review P1 – P7: SOPs, Review on SEIA documents and records, wage records, employee data, training records, legal permits, mill inspection and internal monitoring records, CIP & implementation.	√	√	√	-	√
	1630 - 1700	Interim Closing Briefing	√	√	√	-	√
Friday 16/02/2024 Segaria POM	0830 - 1230	Inspection: FFB receiving, warehouse, workshop, wastes management & Landfill, Effluent Ponds, OSH & ERP, Environment issues, POME application, water treatment. Laboratory, weighbridge and palm product storage area, staff, workers and contractor interview, housing and facility inspection, clinic, Lab, weighbridge and palm product storage area, etc.	√	√	√	-	√
	1230 - 1330	Lunch Break & Friday Prayer	√	√	√	-	√
	1330 - 1600	Document review P1 – P7: Document Review P1 – P7: SOPs, Review on SEIA documents and records, wage records, employee data, training records, legal permits, mill inspection and internal monitoring records, CIP & implementation. Supply chain requirements for POM <ul style="list-style-type: none"> • SCCS Module • Internal Audit • Outsourcing activities • Purchasing and Goods In • Sales and Goods Out - Outsourcing Activities • Record keeping - Extraction Rate • Processing • Registration of transaction – Claims • Rules on market communication and claim 	√	√	√	√	√
	1600 - 1700	Audit Team Discussion and Closing Meeting	√	√	√	√	√

Date	Time	Subjects	NHA	MRM	FHO	ZKZ	FSP
	-	Auditor Travel Back To KL via Air Asia AK 5741 ETD 2135	✓	✓	✓	✓	✓

NC Closure Assessment Plan

Date	Time	Subjects	NHA
Monday 22/04/2024	-	Auditor Travel to Tawau and Check in at Hotel Tawau / Semporna	✓
Tuesday 23/04/2024 Segaria Estate	0800 - 0900	Auditor Travel from Hotel Tawau / Semporna to Segaria Estate	✓
	0900 - 1200	Soft Opening Meeting: <ul style="list-style-type: none"> Verification on previous Major NC: <ul style="list-style-type: none"> 2457558-202402-M1 Site observation, workers interview (individual and group session) if necessary Document review – implemented evidence 	✓
	-	Auditor Travel back to Kula Lumpur	✓

Section 3: Assessment Findings**3.1 Multiple Management Units and Time Bound Plan**

Requirement	Assessment	Compliance
Does the time bound plan include all current subsidiaries, estates and mills that is under the control and/or minor shareholding of the holding company?	Time bound plan has included all estates and mills under Boustead Plantation Sdn. Bhd (Sungai Jernih Business Unit, Trong Business Unit, Segaria Business Unit, Segamaha Business Unit, Nak Business Unit, Lapan Kabu Estate, Eldred Bekoh, Rimba Business Unit, Tawai Business Unit, Kanowit Tinjar). Refer TBP Approved by RSPO on 18/01/2024	Complied
Have all the estates and mills certified within five (5) years after obtaining RSPO membership? If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021	There are still 6 business units that pending for certification and expected to be certified in 2024 for Lapan Kabu and Eldred Bekoh while Rimba Nilai, Tawai, Solandra and Kanowit Tinjar will be certified at 2026. Refer TBP Approved by RSPO dated 18/01/2024.	Complied
Have there been any new acquisitions? If yes, the new acquisitions shall be certified within three (3) years from the date of acquisition. Certification plan for the new acquisition shall be available.	Yes, new acquisitions took place in 2018 involving Pertama Estate, Sabah from Duta Plantations Berhad and in 2019 involving Tawai Business Unit, Sabah from Sit Seng & Sons Realty Sdn Bhd. Certification plan for the new acquisition is 2022 as per planned. There are still 6 business units	Complied

If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021.	that pending for certification and expected to be certified in 2024 for Lepad Kabu and Eldred Bekoh while Rimba Nilai, Tawai, Solandra and Kanowit Tinjar will be certified at 2026. Refer TBP Approved by RSPO dated 18/01/2024.	
Any deviations from the maximum periods requires approval by the RSPO Secretariat.	Yes, there is deviations as per initial plan. Revision of Time bound plan has been submitted to RSPO. Refer TBP Approved by RSPO dated 18/01/2024.	Complied
Have there been any changes to the time-bound plan since the last audit (both new acquisition and existing)? If yes, justification is required. Is this consistent with the ACOP reporting?	Yes, there changes for business units that plan to be certified in 2022 has been deferred to 2024 & 2026. Expected to be certified in 2024 for Lepad Kabu and Eldred Bekoh while Rimba Nilai, Tawai, Solandra and Kanowit Tinjar will be certified at 2026. Refer TBP Approved by RSPO dated 18/01/2024. This is consistent with the ACOP 2022, which has been verified via Boustead Plantations Berhad ACOP2022.pdf (rspo.org)	Complied
Have there been any isolated lapses in implementation of the plan? If yes a Minor non-compliance shall be raised	No. Refer TBP Approved by RSPO dated 18/01/2024. There have not been any isolated lapses in implementation of the plan. The new plan year of certification in 2024 and 2026 as respective units.	Complied
Have there been any fundamental failure (e.g. unable to justify delay in planning the assessments) to proceed with implementation of the plan? If yes a Major non-compliance shall be raised	No. Referred to the TBP approved by RSPO dated 18/01/2024 that all justification is acceptable by the RSPO Secretariat.	Complied
Un-Certified Units or Holdings		
No replacement of primary forest or any area required to maintain or enhance HCVs and HCS in accordance with RSPO P&C criterion 7.12.	Neither any replacement after dates defined in NIs Criterion 7.3 for primary forest nor any area required to maintain or enhance HCVs in accordance with RSPO P&C criterion 7.3.	Complied
Any new plantings since January 1 st 2010 shall comply with the RSPO New Plantings Procedure.	As at this current audit, there has been no recent new or additional new plantings by the BPB.	Complied
Any Land conflicts are being resolved through a mutually agreed process, such as 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.	Updates on the RSPO case tracking, google search was referred to on issues related to BPB's uncertified units prior to and during the audit. As at this current audit, there has been no other incidences of any replacement of primary forest at any other area under the BPB. Any land conflicts occurred that require to be resolved through a mutually agreed process, such as RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 2.2, 6.4, 7.5 and 7.6.	Complied

Any Labor disputes are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2	Labor disputes has been reported to RSPO on 26/02/2020 by one of the ex-workers in Rimba Nilai Business Unit. The cases settle through RSPO complaint system and has been classified as closed. As at this current audit, under the BPB, there has been no further known or existing Labour disputes at the uncertified units which are not being resolved in a mutually agreed process in accordance with RSPO P&C Criterion 6.3.	Complied
Any Legal non- compliance is being addressed through measures consistent with the requirements of RSPO P&C criteria 2.1	No. Findings raised on legal non-compliance during this audit was resolved prior to certification. It is noted that BPB is aware of the Legal compliances needed at the uncertified units and actions has been active taken in stages to address and fully comply with requirements of the related laws and regulations at the uncertified units.	Complied
Did the company conduct internal audit for those uncertified estates against the uncertified management units requirement and covering the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12? If yes, a positive assurance statement shall be available and justified.	Yes, the internal audit been conducted by the sustainability team. Positive assurance was through the internal audit report conducted on the operation units which have complied with the company policy and SOPs. Internal audit progress report till latest in 2022, had covered the requirements, conducted by the HQ Sustainability Department. The report was available and submitted for verification. This was verified via: 1. BPB Details of Time Bound Plan and 2. Verification on Internal Assessment Checklist for Uncertified Management Units.	Complied
Are there any Critical (Major) non-compliance raised against any of the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12 during the last internal audit of the uncertified estates? If yes is the NC(s) actively addressed with RSPO?	No non-compliance raised against any of the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12 during the last internal audit of the uncertified estates.	Complied
Have there been any stakeholder (including NGO) consultation conducted?	Stakeholders are being engaged during stakeholders' consultation which are being carried out during social impact assessment (SIA). Issues raised during the session are being recorded and actions/resolutions being handled by respective units.	Complied

3.2 Progress of scheme smallholders and/or outgrowers

Progress of scheme smallholders or outgrowers towards compliance with relevant standards		
Requirement	Remarks	Compliance

Has 100% of scheme smallholders and/or scheme outgrowers comply with the standard within three years of the mill's initial certification? OFI shall be raised if after one year where 100% of the scheme smallholders and scheme outgrowers are not in compliance, a minor NC after two years, and a major NC if this requirement is not met after three years.	Not applicable since there is no scheme smallholders and scheme out growers.	Not Applicable
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Approved Time Bound Plan

Name of the Unit of Certification (UoC)	Country	Name of the Mills and Supply Bases	Total Managed Area (Ha)	Certification Status (Certified / Not certified)	Plan Year for Certification	Actual Certification Year	Date of Last TBP Verified and Approved by CB	REVISION OF THE TBP <i>(Only applicable when revision is made)</i>			
								Any revision from the last approved TBP? (Yes / No)	New Proposed Year for Certification	Justification of changes for each UoC	Date of approval from RSPO
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					

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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	Not Certified	2023		28/3/2023	Yes	2024	The company aims to certify Lepan Kabu by 2023. However, the appointment process for the certification body (CB), which began in October 2023, concluded only in December 2023. The initial certification audit is scheduled for February 2024.	18-Jan-24

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Eldred Bekoh	Malaysia	Eldred	1,827.3000	Not Certified	2023		28/3/2023	Yes	2024	The company aims to certify Eldred Bekoh by 2023. However, the ongoing appointment process for the certification body (CB), initiated in October 2023, is still pending completion.	18-Jan-24
Eldred Bekoh	Malaysia	Bekoh	1,226.1000	Not Certified	2023		28/3/2023	Yes	2024	The company aims to certify Eldred Bekoh by 2023. However, the ongoing appointment process for the certification body (CB), initiated in October 2023, is still pending completion.	18-Jan-24
Rimba Nilai Business Unit	Malaysia	Rimba Nilai Palm Oil Mill	0.0000	Not Certified	2023		28/3/2023	Yes	2026	The company plans to certify the certification unit in 2023, however the Land Liability Disclosure (LLD) studies discovered potential noncompliance at the certification unit. As a result, a Land Use Change Assessment (LUCA) is required to confirm the violation. The Company planned to carry out LUCA in 2024. The company is in the midst of engaging an ALS-certified consultant to undertake LUCA. Taking into consideration the time required to finish LUCA, the Concept Note is expected to be issued in 2025. As a result, the Company's goal to certify with the RSPO was shifted from 2023 to 2026.	18-Jan-24
Rimba Nilai Business Unit	Malaysia	Sungai Sungai 1	1,973.1000	Not Certified	2023		28/3/2023	Yes	2026	The company plans to certify the certification unit in 2023, however the Land Liability Disclosure (LLD) studies discovered potential noncompliance at the certification unit. As a result, a Land Use Change Assessment (LUCA) is required to confirm the violation. The Company planned to carry out LUCA in 2024. The company is in the midst of engaging an ALS-certified consultant to undertake LUCA. Taking into consideration the time required to finish LUCA, the Concept Note is expected to be issued in 2025. As a result, the Company's goal to certify with the RSPO was shifted from 2023 to 2026.	18-Jan-24

Rimba Nilai Business Unit	Malaysia	Sungai Sungai 2	2,342.3000	Not Certified	2023		28/3/2023	Yes	2026	The company plans to certify the certification unit in 2023, however the Land Liability Disclosure (LLD) studies discovered potential noncompliance at the certification unit. As a result, a Land Use Change Assessment (LUCA) is required to confirm the violation. The Company planned to carry out LUCA in 2024. The company is in the midst of engaging an ALS-certified consultant to undertake LUCA. Taking into consideration the time required to finish LUCA, the Concept Note is expected to be issued in 2025. As a result, the Company's goal to certify with the RSPO was shifted from 2023 to 2026.	18-Jan-24
Rimba Nilai Business Unit	Malaysia	Sungai Sungai 3	1,755.6000	Not Certified	2023		28/3/2023	Yes	2026	The company plans to certify the certification unit in 2023, however the Land Liability Disclosure (LLD) studies discovered potential noncompliance at the certification unit. As a result, a Land Use Change Assessment (LUCA) is required to confirm the violation. The Company planned to carry out LUCA in 2024. The company is in the midst of engaging an ALS-certified consultant to undertake LUCA. Taking into consideration the time required to finish LUCA, the Concept Note is expected to be issued in 2025. As a result, the Company's goal to certify with the RSPO was shifted from 2023 to 2026.	18-Jan-24
Rimba Nilai Business Unit	Malaysia	Lembah Paitan	1,373.7000	Not Certified	2023		28/3/2023	Yes	2026	The company plans to certify the certification unit in 2023, however the Land Liability Disclosure (LLD) studies discovered potential noncompliance at the certification unit. As a result, a Land Use Change Assessment (LUCA) is required to confirm the violation. The Company planned to carry out LUCA in 2024. The company is in the midst of engaging an ALS-certified consultant to undertake LUCA. Taking into consideration the time required to finish LUCA, the Concept Note is expected to be issued in 2025. As a result, the Company's goal to certify with the RSPO was shifted from 2023 to 2026.	18-Jan-24

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Rimba Nilai Business Unit	Malaysia	Kawananan	2,585.1000	Not Certified	2023		28/3/2023	Yes	2026	The company plans to certify the certification unit in 2023, however the Land Liability Disclosure (LLD) studies discovered potential noncompliance at the certification unit. As a result, a Land Use Change Assessment (LUCA) is required to confirm the violation. The Company planned to carry out LUCA in 2024. The company is in the midst of engaging an ALS-certified consultant to undertake LUCA. Taking into consideration the time required to finish LUCA, the Concept Note is expected to be issued in 2025. As a result, the Company's goal to certify with the RSPO was shifted from 2023 to 2026.	18-Jan-24
Tawai	Malaysia	Tawai Palm Oil Mill		Not Certified	2024		28/3/2023	Yes	2026	The certification unit is projected to be certified by 2024. However, the existing HCV report does not meet the RSPO P&C standard because it was prepared by a non-ALS-accredited consultant. As a result, the Company plans to re-conduct the HCV and SIA in order to meet the RSPO P&C requirement. The HCV and SIA were scheduled to take place in 2024. Following that, Land Liability Disclosure (LLD) to be conducted in 2024 as well. If there is a potential of noncompliance, LUCA will be undertaken in 2025. Finally, the RSPO initial certification is scheduled for 2026.	18-Jan-24
Tawai	Malaysia	Tawai 1	1,792.4000	Not Certified	2024		28/3/2023	Yes	2026	The certification unit is projected to be certified by 2024. However, the existing HCV report does not meet the RSPO P&C standard because it was prepared by a non-ALS-accredited consultant. As a result, the Company plans to re-conduct the HCV and SIA in order to meet the RSPO P&C requirement. The HCV and SIA were scheduled to take place in 2024. Following that, Land Liability Disclosure (LLD) to be conducted in 2024 as well. If there is a potential of noncompliance, LUCA will be undertaken in 2025. Finally, the RSPO initial certification is scheduled for 2026.	18-Jan-24

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Tawai	Malaysia	Tawai 2	3,232.7000	Not Certified	2024		28/3/2023	Yes	2026	The certification unit is projected to be certified by 2024. However, the existing HCV report does not meet the RSPO P&C standard because it was prepared by a non-ALS-accredited consultant. As a result, the Company plans to re-conduct the HCV and SIA in order to meet the RSPO P&C requirement. The HCV and SIA were scheduled to take place in 2024. Following that, Land Liability Disclosure (LLD) to be conducted in 2024 as well. If there is a potential of noncompliance, LUCA will be undertaken in 2025. Finally, the RSPO initial certification is scheduled for 2026.	18-Jan-24
Tawai	Malaysia	Pertama	2,703.9000	Not Certified	2024		28/3/2023	Yes	2026	The certification unit is projected to be certified by 2024. However, the existing HCV report does not meet the RSPO P&C standard because it was prepared by a non-ALS-accredited consultant. As a result, the Company plans to re-conduct the HCV and SIA in order to meet the RSPO P&C requirement. The HCV and SIA were scheduled to take place in 2024. Following that, Land Liability Disclosure (LLD) to be conducted in 2024 as well. If there is a potential of noncompliance, LUCA will be undertaken in 2025. Finally, the RSPO initial certification is scheduled for 2026.	18-Jan-24
Tawai	Malaysia	Sapa Payau	1,240.2000	Not Certified	2024		28/3/2023	Yes	2026	The certification unit is projected to be certified by 2024. However, the existing HCV report does not meet the RSPO P&C standard because it was prepared by a non-ALS-accredited consultant. As a result, the Company plans to re-conduct the HCV and SIA in order to meet the RSPO P&C requirement. The HCV and SIA were scheduled to take place in 2024. Following that, Land Liability Disclosure (LLD) to be conducted in 2024 as well. If there is a potential of noncompliance, LUCA will be undertaken in 2025. Finally, the RSPO initial certification is scheduled for 2026.	18-Jan-24

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Tawai	Malaysia	Ruku Ruku	3,196.2000	Not Certified	2024		28/3/2023	Yes	2026	The certification unit is projected to be certified by 2024. However, the existing HCV report does not meet the RSPO P&C standard because it was prepared by a non-ALS-accredited consultant. As a result, the Company plans to re-conduct the HCV and SIA in order to meet the RSPO P&C requirement. The HCV and SIA were scheduled to take place in 2024. Following that, Land Liability Disclosure (LLD) to be conducted in 2024 as well. If there is a potential of noncompliance, LUCA will be undertaken in 2025. Finally, the RSPO initial certification is scheduled for 2026.	18-Jan-24
Tawai	Malaysia	Lokan	2,565.1000	Not Certified	2024		28/3/2023	Yes	2026	The certification unit is projected to be certified by 2024. However, the existing HCV report does not meet the RSPO P&C standard because it was prepared by a non-ALS-accredited consultant. As a result, the Company plans to re-conduct the HCV and SIA in order to meet the RSPO P&C requirement. The HCV and SIA were scheduled to take place in 2024. Following that, Land Liability Disclosure (LLD) to be conducted in 2024 as well. If there is a potential of noncompliance, LUCA will be undertaken in 2025. Finally, the RSPO initial certification is scheduled for 2026.	18-Jan-24
Tawai	Malaysia	Lokan Baru	1,873.9000	Not Certified	2024		28/3/2023	Yes	2026	The certification unit is projected to be certified by 2024. However, the existing HCV report does not meet the RSPO P&C standard because it was prepared by a non-ALS-accredited consultant. As a result, the Company plans to re-conduct the HCV and SIA in order to meet the RSPO P&C requirement. The HCV and SIA were scheduled to take place in 2024. Following that, Land Liability Disclosure (LLD) to be conducted in 2024 as well. If there is a potential of noncompliance, LUCA will be undertaken in 2025. Finally, the RSPO initial certification is scheduled for 2026.	18-Jan-24
Kanowit Tinjar	Malaysia	Kanowit Palm Oil Mill		Not Certified	2024		2022	Yes	2026	The company plans to defer the certification for Kanowit Tinjar until 2026. This decision is to allow the completion of Land Liability Disclosure (LLD) in 2024, and if needed, the implementation of LUCA in 2025, with the ultimate goal of obtaining RSPO certification in 2026. Furthermore, Requests for Proposals (RFP) have been	18-Jan-24

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										issued for all assets in Sarawak. The disposal process has been initiated and is currently awaiting a potential buyer.	
Kanowit Tinjar	Malaysia	Jih	2,936.4000	Not Certified	2024		2022	Yes	2026	The company plans to defer the certification for Kanowit Tinjar until 2026. This decision is to allow the completion of Land Liability Disclosure (LLD) in 2024, and if needed, the implementation of LUCA in 2025, with the ultimate goal of obtaining RSPO certification in 2026. Furthermore, Requests for Proposals (RFP) have been issued for all assets in Sarawak. The disposal process has been initiated and is currently awaiting a potential buyer.	18-Jan-24
Kanowit Tinjar	Malaysia	Bawan	1,794.4000	Not Certified	2024		2022	Yes	2026	The company plans to defer the certification for Kanowit Tinjar until 2026. This decision is to allow the completion of Land Liability Disclosure (LLD) in 2024, and if needed, the implementation of LUCA in 2025, with the ultimate goal of obtaining RSPO certification in 2026. Furthermore, Requests for Proposals (RFP) have been issued for all assets in Sarawak. The disposal process has been initiated and is currently awaiting a potential buyer.	18-Jan-24
Kanowit Tinjar	Malaysia	Pedai	3,421.6000	Not Certified	2024		2022	Yes	2026	The company plans to defer the certification for Kanowit Tinjar until 2026. This decision is to allow the completion of Land Liability Disclosure (LLD) in 2024, and if needed, the implementation of LUCA in 2025, with the ultimate goal of obtaining RSPO certification in 2026. Furthermore, Requests for Proposals (RFP) have been issued for all assets in Sarawak. The disposal process has been initiated and is currently awaiting a potential buyer.	18-Jan-24
Kanowit Tinjar	Malaysia	Mapai	2,467.1000	Not Certified	2024		2022	Yes	2026	The company plans to defer the certification for Kanowit Tinjar until 2026. This decision is to allow the completion of Land Liability Disclosure (LLD) in 2024, and if needed, the implementation of LUCA in 2025, with the ultimate goal of obtaining RSPO certification in 2026. Furthermore, Requests for Proposals (RFP) have been issued for all assets in Sarawak. The disposal process has been initiated and is currently awaiting a potential buyer.	18-Jan-24

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Kanowit Tinjar	Malaysia	Kelikut	3,444.5000	Not Certified	2024		2022	Yes	2026	The company plans to defer the certification for Kanowit Tinjar until 2026. This decision is to allow the completion of Land Liability Disclosure (LLD) in 2024, and if needed, the implementation of LUCA in 2025, with the ultimate goal of obtaining RSPO certification in 2026. Furthermore, Requests for Proposals (RFP) have been issued for all assets in Sarawak. The disposal process has been initiated and is currently awaiting a potential buyer.	18-Jan-24
Kanowit Tinjar	Malaysia	Loagan Bunut Palm Oil Mill		Not Certified	2024		2022	Yes	2026	The company plans to defer the certification for Kanowit Tinjar until 2026. This decision is to allow the completion of Land Liability Disclosure (LLD) in 2024, and if needed, the implementation of LUCA in 2025, with the ultimate goal of obtaining RSPO certification in 2026. Furthermore, Requests for Proposals (RFP) have been issued for all assets in Sarawak. The disposal process has been initiated and is currently awaiting a potential buyer.	18-Jan-24
Kanowit Tinjar	Malaysia	Loagan Bunut	12,522.1200	Not Certified	2024		2022	Yes	2026	The company plans to defer the certification for Kanowit Tinjar until 2026. This decision is to allow the completion of Land Liability Disclosure (LLD) in 2024, and if needed, the implementation of LUCA in 2025, with the ultimate goal of obtaining RSPO certification in 2026. Furthermore, Requests for Proposals (RFP) have been issued for all assets in Sarawak. The disposal process has been initiated and is currently awaiting a potential buyer.	18-Jan-24

3.3 Details of Nonconformities

The nonconformities are listed below. The findings summary of the assessment by criteria are listed in Appendix A.

During this Assessment there were one (1) Critical; two (2) Minor nonconformities and Zero (0) Opportunity For Improvement raised. The Boustead Emastulin Sdn Bhd – Segaria Business Unit submitted Corrective Action Plans for the nonconformity. Corrective action plans with respect to the nonconformity was reviewed by the BSI audit team and accepted.

The implementation of the corrective action plans to address the minor nonconformity will be followed up during the next surveillance assessment. The implementation of the Corrective Actions for the Critical Nonconformity(ies) has been verified for its effectiveness and closed accordingly. The below is the summary of the non-conformity raised during this assessment.

Non-conformity			
NCR Ref #	2457558-202402-M1	Issued Date	16/02/2024
Due Date	15/05/2024	Closure Date	23/04/2024
Indicator & Category (Critical / Minor)	3.6.1 (Critical Major)		
Statement of Nonconformity:	Risk assessments were not fully assessed for all operation activities and the recommendation in the risk assessment were not fully implemented.		
Requirement Reference:	All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.		
Objective Evidence:	<ul style="list-style-type: none"> Site visit at field PR23A, it was found that there is no portable eyewash brought to manuring activities which is not as per recommendation in the CHRA report dated 09/12/2023 Section Recommendation stated where to continue bring portable eyewash to the block. HIRARC dated 19/12/2023 was referred. Few activities such as barn owl maintenance and manual weeding at nursery was not assessed and documented. 		
Corrections:	<ul style="list-style-type: none"> Purchase sufficient portable eyewash for manuring activities. Then, provide portable eyewash to all gang for manuring activities. Conduct HIRARC assessment for barn owl maintenance and manual weeding at the nursery. Next, document the result of assessment. 		
Root Cause Analysis:	<ul style="list-style-type: none"> No dedicated staff was appointed to implement and monitor the implementation of the CHRA recommendation. Manurers were not aware that portable eyewash is needed during manuring activities. No existing mechanism to monitor the implementation of CHRA recommendation. Person in-charge for HIRARC (Ms. Nurul Fazirah Rahim) was not well-verse with HIRARC procedure as she has not received training on the procedure upon joining the company on 22/01/2024. 		
Corrective Actions:	<ul style="list-style-type: none"> Appoint suitable staff as person in-charge to implement and monitor the CHRA recommendation. Conduct training on how to develop the CHRA action plan for the person in-charge. 		

	<ul style="list-style-type: none"> Brief the relevant working group i.e., manurer, etc. on the CHRA recommendation once received the CHRA report. Develop CHRA Management and Monitoring Plan. Conduct training on HIRARC procedure for the person in-charge for HIRARC and evaluate her understanding of the training using the training evaluation form.
Assessment Conclusion:	<p>Major NC Close Out</p> <ol style="list-style-type: none"> Sighted appointment letter to sustainability Clerk dated 01/02/2024 on Person In Charge in monitoring the implementation of CHRA. Appointment letter undersigned of Manager. Training on CHRA has been conducted on 26/03/2024. Sighted evidence of training material, attendance, and photos. Training evaluation has been documented. Training on CHRA Recommendation and action plan to manurer has been conducted on 19/02/2024 and 05/03/2024. Sighted evidence of training material, attendance and photos. Verification was made through site visit at Field PR2023, and all workers was completed with PPE and all required as per CHRA recommendation has been implemented. Interview to the Manurer found they have good awareness on the PPE and CHRA Recommendation. Monitoring on the PPE and availability of Portable eye wash has been made dated 07/03/2024. CHRA Mitigation plan has been established dated 30/03/2024. Plan was included all the recommendation in the CHRA. Sighted the evidence of monitoring in the column Person In Charge, Progress, Allocated Budget, Status and Reference. HIRARC on Barn Owl has been established dated 25/03/2024 by Assistant Manager. Training on HIRARC has been on 08/03/2024 with training evaluation. Interview with estate management confirmed that correction and corrective action has been implemented. <p>Based on the above evidence, the major non-Conformity is closed effectively on 23/04/2024. Continuous implementation will be further verified in the next assessment.</p>

Non-conformity			
NCR Ref #	2457558-202402-N1	Issued Date	16/02/2024
Due Date	Next Assessment (ASA1_2)	Closure Date	TBC
Indicator & Category (Critical / Minor)	7.3.1 (Minor)		
Statement of Nonconformity:	Waste Management Plan was not fully monitored and documented.		
Requirement Reference:	A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.		

Objective Evidence:	Based on document verification, there is no evidence that description on Empty Lubricant Containers and Electrical Waste was discussed in the Management Plan and there is no documented action to be taken. This was based on objective evidence sighted in the field visit at Segaria Estate whereby empty lubricant container was use for domestic purpose and electrical waste was disposed in the recycle bin.
Corrections:	<ul style="list-style-type: none"> Revise the Waste Management Plan to include the management of empty lubricants containers and electrical waste. Manage the empty lubricants containers and electrical waste accordingly as per revised Waste Management Plan.
Root Cause Analysis:	<ul style="list-style-type: none"> The person in-charge (Ms. Nurul Fazirah Rahim) of developing the Waste Management Plan was not fully aware of the importance of including all types of waste generated in the estate as she has not received any training pertaining to the guideline to developing management plan upon joining the company on 22/01/2024. No instruction given by the management of the estate to cease the practice of using empty lubricant container for domestic purposes. Existing housing inspection checklist does not include specific criteria to verify whether empty lubricant containers are being used for domestic purposes and the recycle bins are free from electrical waste.
Corrective Actions:	<ul style="list-style-type: none"> Conduct training on guideline to developing management plan for the person in-charge and evaluate her understanding of the training by using training evaluation form. Issue a memo to residents at all housing complex on prohibition of taking empty lubricant containers for domestic purposes and disposal of electrical waste into recycle bin. The memo will be displayed on respective housing complex public notice board. Revise the housing inspection checklist to verify the absence of empty lubricant containers being repurposed for domestic use and electrical waste disposed in the recycle bins.
Assessment Conclusion:	The CAP submitted found adequate to address the non-conformity. The effectiveness of CAP implementation will be assessed during next assessment.

Non-conformity			
NCR Ref #	2457558-202402-N2	Issued Date	16/02/2024
Due Date	Next Assessment (ASA1_2)	Closure Date	TBC
Indicator & Category (Critical / Minor)	3.4.2 (Minor)		
Statement of Nonconformity:	Social management plan has not been established as per VMO recommendation		
Requirement Reference:	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.		

Objective Evidence:	Verification conducted during the VMO visit on 26/01/2024, revealed that the chicken coop in the housing area might have negative health effects on nearby residents. Despite this, a site visit to Taman Mewah in Segaria Estate found that residents were still raising chickens. As per interview with workers, the chicken is one of source of food for the workers. However, the issues has not been included in the social management plan with consultation with the workers.
Corrections:	Conduct a meeting with residents in Taman Mewah on 4th March 2024 to explain on the VMO visit report pertaining to chicken coop and discuss the best way to manage the chicken coop issue as well as addressing chicken as source of food.
Root Cause Analysis:	The person in-charge assisting VMO visit was not well versed with social management plan which has to include all social-related issues raised during VMO visit.
Corrective Actions:	<ul style="list-style-type: none"> Conduct a briefing on VMO visit report, where necessary, to all housing complex representative, after VMO monthly visit. Revise the social management plan by incorporating all social-related issues including issues raised during VMO visit.
Assessment Conclusion:	The CAP submitted found adequate to address the non-conformity. The effectiveness of CAP implementation will be assessed during next assessment.

Opportunity for Improvements	
OFI #	Description
OFI 1	N/A

Positive Findings	
PF #	Description
PF 1	Good arrangement for audit visit and high commitment by Sustainability Department and units person in charge.
PF 2	Good positive relationship maintained and highlighted by internal and external stakeholders

3.3.1 Status of Nonconformities Previously Identified and Opportunity for Improvement

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2313739-202302-M1	Issued Date	23/02/2023
Due Date	23/05/2023	Closure Date	02/05/2023
Indicator & Category (Critical / Minor)	2.1.1 (Critical)		
Statement of Nonconformity:	Salary payment for field workers is not according to Minimum Wages Order 2022		
Requirement Reference:	The Unit of Certification complies with legal requirements		

Objective Evidence:	<p>Based on sample of payslips from different types of works, gender, and origin countries in Segaria Estate, it has been found out that salary payment is not according to the Minimum Wages Order 2022 which is RM57.69/day and RM1500/month. Details as per below:</p> <p>Employee ID Types works Month Total workdays Salary as per Minimum wages order Actual salary</p> <table><tr><td>2472</td><td>Field workers</td><td>Jan 23</td><td>21</td><td>1211.49</td><td>782.77</td></tr><tr><td>2527</td><td>Field workers</td><td>Jan 23</td><td>25</td><td>1442.56</td><td>1119.04</td></tr><tr><td>2560</td><td>Field workers</td><td>Jan 23</td><td>23</td><td>1326.87</td><td>839.05</td></tr><tr><td>1386</td><td>Harvesters</td><td>Mar 22</td><td>25</td><td>1057.75</td><td>821.11</td></tr><tr><td>2567</td><td>Harvesters</td><td>Mar 22</td><td>26</td><td>1100.06</td><td>973.22</td></tr></table>	2472	Field workers	Jan 23	21	1211.49	782.77	2527	Field workers	Jan 23	25	1442.56	1119.04	2560	Field workers	Jan 23	23	1326.87	839.05	1386	Harvesters	Mar 22	25	1057.75	821.11	2567	Harvesters	Mar 22	26	1100.06	973.22
2472	Field workers	Jan 23	21	1211.49	782.77																										
2527	Field workers	Jan 23	25	1442.56	1119.04																										
2560	Field workers	Jan 23	23	1326.87	839.05																										
1386	Harvesters	Mar 22	25	1057.75	821.11																										
2567	Harvesters	Mar 22	26	1100.06	973.22																										
Corrections:	<ol style="list-style-type: none">1. Identify workers that do not achieve the basic wages for January 2023 until March 2023.2. Reimburse the unpaid wages for workers that their salary does not as per Minimum Wages Order for the month of January 2023 until March 2023.																														
Root Cause Analysis:	<p>There is no proper monitoring and documentation of working hours that has been done by the management where sampled workers frequently did not complete their 8-hour shift, hence, caused the low productivity and their salary did not achieve minimum wage i.e., RM57.69/day.</p>																														
Corrective Actions:	<ol style="list-style-type: none">1. Establish clock-in and clock-out record for all workers and monitor the workers' working hours.2. Conduct motion study for all types of work, on an annual basis, to identify the average productivity for respective types of work to ensure rate offered comply with daily minimum wage i.e., RM57.69/day.3. Review the piece rate offered for all types of piece-rated job, on an annual basis. Revise the rate, where applicable which will be part of issues that will be discussed during the management review.4. Taking disciplinary action to workers who were not completing 8-hours of work by verbal and written warning.																														
Assessment Conclusion:	<ol style="list-style-type: none">1. Reimbursement of workers' salaries who did not achieve minimum wages has been paid base on the payment voucher dated 13/04/2023 base on sample workers that has been taken during the Major NC`s closure visit and has been confirmed through interview with sample workers which they confirmed that they received the reimbursement.2. Monitoring of working hours has been established which has been monitored by mandore for each gang. It can be sighted in the document "Kehadiran Pekerja" which has been signed/thumbprint by workers while start/end works. It has been confirmed through interview with workers.																														

	<p>3. Motion studies has been conducted by the management for each type of works and as per verification current rate is achievable base on average output for sample workers. The management decided there is no revision of rate required.</p> <p>4. Sighted sample of the workers that has been issued of reminder letters on 02/03/2023 for those that did not complete 8 working hours.</p> <p>Correction and corrective action have been identified sufficient to close the NC</p>
Effectiveness Closure (for previous audit closed Critical NC):	<p>Sample of 26 of workers has been taken and verified based on the employment contract that has been signed by both parties (management and workers), payslips for month June'23, Sept'23 and Oct'23, records of overtime, checkroll book and inputs form which confirmed that there is no underpaid workers and payment has been done accordingly as per job done. Time monitoring has been conducted to ensure that workers completed total 8 hours for them to entitle the minimum wages. Thus, Major Non-conformities remain closed.</p>

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2313739-202302-M2	Issued Date	23/02/2023
Due Date	23/05/2023	Closure Date	02/05/2023
Indicator & Category (Critical / Minor)	4.2.2 (Escalated to Major)		
Statement of Nonconformity:	The implementation of the complaint procedure was ineffective		
Requirement Reference:	Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.		
Objective Evidence:	<p>Grievances procedure has been documented in the document title "Policy and procedures- grievance procedure" reference number HR/2022/023/003 revision 0 issuance date 01/03/2022 that been prepared by Mr Fadzly Mahyuddin, Head, Human Resources and Admin. As per stated in the CAP, briefing on the SOPs will be conducted on monthly basis by the management during the morning muster call, however, it has been verified that latest communication has been done on 11/07/2022 by Ms Noor Era Fazirah Jundam.</p> <p>Further verification has been done by auditor during the interview, one of stakeholders mentioned that she has lodged complaint to assistant manager regards to sundry shops. However, until the day of audit, there is no respond by the management.</p> <p>Current practices is incompliance with CAP established, hence it is not sufficient to the non-conformities. Non-conformities have been escalated to Major Non-conformities.</p>		
Corrections:	<p>1. Management to review the complaint form regarding a complaint about the sundry shop. Once the management have come up with a solution to the complaint lodged, the management engages with the affected stakeholder to explain the decision and get mutual agreement on the decision with the affected stakeholder. The next action is according to the established grievance procedure.</p>		

	<ol style="list-style-type: none"> 2. Conduct briefing on grievance procedure to all workers and stakeholders. Record and document the briefing. 3. Conduct briefing on the established grievance procedure and emphasize the timeline for resolving the complaint received to person in-charge. Record and document the briefing.
Root Cause Analysis:	<ol style="list-style-type: none"> 1. No dedicated staff were assigned to record the grievance procedure communication on a monthly basis. 2. Previous person in-charge to monitor complaint record resigned and the new person in-charge is not familiar with the grievance procedure timeline as she never been briefed on the grievance procedure.
Corrective Actions:	<ol style="list-style-type: none"> 1. Appoint person in-charge to record and document the communication on grievance procedure, monthly basis. 2. Conduct training on established grievance procedure, on an annual basis, to the appointed person in-charge who monitors the complaint record. Evaluate the understanding of the person in-charge via Training Evaluation Form. In case of unsatisfactory training evaluation score, conduct re-training. 3. Establish monthly grievance procedure briefing schedule and record the briefing.
Assessment Conclusion:	<ol style="list-style-type: none"> 1. Issues that have been highlighted has been responded to the sundry shops owner which sighted in the document "request and response". As per interview with sundry shops owner. It has been confirmed that action has been taken and respond has been communicated to her. 2. Communication of grievance procedure plan has been established "Grievance procedure briefing plan" and latest communication has been done on 17/04/2023 to workers and stakeholders conducted on 05/04/2023. Next training has been planned on 22/05/2023. 3. Appointment of PIC for handling grievance procedure sighted in the appointment letter dated 06/03/2023 to Ms Noor Era Fazirah binti Jundam and communication of grievance procedure conducted by the assistant manager on 05/04/2023 to PIC. Assessment on understanding on the communication sighted in the Training evaluation form. As per interview with PIC, she can demonstrate her understanding on procedure. <p>Correction and corrective action has been identified sufficient to close the NC</p>
Effectiveness Closure (for previous audit closed Critical NC):	<p>Records of grievances and complaint has been verified for both operating units where the complaint received is related to workers housing and has been responded within the time frame of 14 days as per stated in the procedure.</p> <p>Interview with the PIC confirmed that she can demonstrate her understanding on the procedure.</p> <p>Sighted training records on communication of procedure to workers that has been conducted during the morning muster call and further verified through interview.</p> <p>Evidence satisfactorily verified, thus the Major Non-conformities remain closed.</p>

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2313739-202302-M3	Issued Date	23/02/2023
Due Date	23/05/2023	Closure Date	02/05/2023
Indicator & Category (Critical / Minor)	2.2.2 (Escalated to Major)		
Statement of Nonconformity:	Contractor unable to demonstrate compliance to legal requirement		
Requirement Reference:	All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party. Evidence of legal due diligence of all contracted third parties, recruitment agencies (licensed/ accredited) for migrant workers, service providers and labour contractors, is available.		
Objective Evidence:	<p>As per interview with one FFB transport contractors, the PIC confirmed that salary payment has been done to his lorry driver on 10th onwards after the contractors received payment from the estates. It is contradicted with Sabah Labour ordinance clause 108. (1) The wages of an employee shall be paid not later than seven days after the expiration of the wage period in respect of which they are due.</p> <p>Non-conformities have been raised in the same indicator during the previous audit, hence, the non-conformities has been escalated to Major NC.</p>		
Corrections:	Immediately conduct engagement with the FFB Transport Contractor on the legal requirement as per RSPO principles and criteria i.e., paying salary to worker no later than seven days after the expiration of the wage period in respect of which they are due.		
Root Cause Analysis:	No mechanism was established to track the legal compliance of contractors.		
Corrective Actions:	<ol style="list-style-type: none"> 1. Establish a legal compliance checklist i.e., date of salary payment, date of pay slip issuance, contribution of EPF, contribution of SOCSO, etc. and conduct monitoring on the legal compliance to all contractors between 3rd to 5th of the month. Contractor to acknowledge the legal compliance checklist and provide the required documentations to the estate for record keeping. 2. Conduct an annual briefing on the legal requirement as per RSPO principles and criteria to all contractors. 		
Assessment Conclusion:	<ol style="list-style-type: none"> 1. Engagement with contractors has been conducted on 18/04/2023 with attendance of 5 contractors. Communication on legal requirement and requirement to comply with the legal requirement as per stated in the contract agreement. As per interview, all contractors can demonstrate their understanding on legal requirement that need to be comply. 2. Legal compliance checklist has been established in document in "Contractor's legal compliance checklist". Latest due diligence was done for month March 2023 3. As per interview with the contractor's workers of Asniey Jaya, it has been confirmed that salary has been paid before 7th for March salary 		

	<p>4. Communication of the legal requirement will be conducted on annual basis and has been included in the management plan which is during the stakeholder's consultation.</p> <p>Correction and corrective action has been identified sufficient to close the NC</p>
Effectiveness Closure (for previous audit closed Critical NC):	<p>Sample of pay slips and payment voucher for workers salary who work 2 contractors for FFB transport has been verified by the auditor and found out that the salary payment has been made before 7th every month. Sample has been taken for month April'23, June'23 and September'23. It has been further confirmed through interview with sample contractors' workers.</p> <p>Interview with contractors show that they can demonstrate their understanding on basic labour legal requirements.</p> <p>Evidence satisfactorily verified, thus the Major Non-conformities remain closed.</p>

Previous Audit Minor Non-conformity			
NCR Ref #	2313739-202302-N1	Issued Date	23/02/2023
Due Date	16/02/2024	Closure Date	16/02/2024
Indicator & Category (Critical / Minor)	7.8.1 (Minor)		
Statement of Nonconformity:	Water management plan for water analysis that incompliance with parameter has not been established		
Requirement Reference:	<p>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:</p> <p>a) The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities.</p> <p>b) Workers have adequate access to clean water.</p>		
Objective Evidence:	<p>Drinking water analysis has been conducted latest on 30/01/2023 with lab reference number W230109/08 sent Dynakey Laboratories Sdn Bhd and results shows that total coliform is 120MPN/ 100ml count comparing to parameter a zero count of total coliform per 100 ml of water is considered safe for drinking. However, there is no management plan has been established for incompliance for the parameter</p>		
Corrections:	<ol style="list-style-type: none"> 1. Establish management plan for incompliance for the total coliform parameter. 2. Clean the main water tank. 3. Replace of the chlorine dosing on concrete tank from dripping to direct inject on pipeline before entering overhead tank. 4. Conduct retest sampling. 5. Endorse an awareness Memo for all resident regarding the result of Water Quality Analysis and the mandatory of boiling water for drinking purposes. 		
Root Cause Analysis:	<p>The mill management discussed and decided on how to manage the water analysis results verbally, either in person or over the phone. There was no dedicated staff assigned to record and integrate the decision into the management plan.</p>		

Corrective Actions:	<div>1. Include an agenda to discuss the result of Water Quality Analysis during Mill Co-Ordinating Committee Meeting / Environment Meeting Committee to aware the committee on the compliance of treated water with the parameter limits.</div> <div>2. Assigned a staff to monitor and record the progress of the implementation on the established management plan.</div>																			
Assessment Conclusion:	<div>Based on documents verification and interviews, it has been verified Water Quality Monitoring Matters has been included in the Environment Meeting that collaborate with OSH Meeting. Refer Minutes of meeting dated:</div> <table><tr><td>Operating Unit</td><td>1st meeting</td><td>2nd meeting</td><td>3rd meeting</td><td>4th meeting</td></tr><tr><td>Segaria Estate</td><td>29/03/2023</td><td>21/06/2023</td><td>27/09/2023</td><td>20/12/2023</td></tr><tr><td>Segaria POM</td><td>08/03/2023</td><td>26/06/2023</td><td>23/09/2023</td><td>09/12/2023</td></tr></table> <div>Furthermore, water quality monitoring has been diligently conducted. Please refer to the Certificate of Analysis provided below:</div> <div><u>Segaria Estate</u></div> <div>Date sample: 19/10/2023</div> <div>Date report: 03/11/2023</div> <div>Report No.: W231019/06</div> <div>Laboratory: DYNAKEY Laboratories Sdn Bhd</div> <div>Result: Showed not exceed as per DWQS guidelines.</div> <div><u>Segaria POM</u></div> <div><u>Sample: Upstream, Downstream, Final Discharge</u></div> <div>Date sample: 17/01/2024</div> <div>Date report: 29/01/2024</div> <div>Report No.: E240117/02A-02C</div> <div>Laboratory: DYNAKEY Laboratories Sdn Bhd</div> <div>Result: Showed not exceed as per DWQS guidelines.</div> <div>Monitoring of the implementation of the water management plan has been done by Assistant manager and verified by Manager. Sighted evidence of monitoring form dated January 2024.</div> <div>Thus, Minor NC was effectively closed on 16/02/2024</div>					Operating Unit	1 st meeting	2 nd meeting	3 rd meeting	4 th meeting	Segaria Estate	29/03/2023	21/06/2023	27/09/2023	20/12/2023	Segaria POM	08/03/2023	26/06/2023	23/09/2023	09/12/2023
Operating Unit	1 st meeting	2 nd meeting	3 rd meeting	4 th meeting																
Segaria Estate	29/03/2023	21/06/2023	27/09/2023	20/12/2023																
Segaria POM	08/03/2023	26/06/2023	23/09/2023	09/12/2023																

Previous Audit Minor Non-conformity			
NCR Ref #	2313739-202302-N2	Issued Date	23/02/2023
Due Date	16/02/2024	Closure Date	16/02/2024
Indicator & Category (Critical / Minor)	3.3.2 (Minor)		
Statement of Nonconformity:	The mechanism to check consistent implementation of procedures was no monitored effectively.		
Requirement Reference:	A mechanism to check consistent implementation of procedures is in place.		
Objective Evidence:	Noted during site visit at EFB conveyor, it was noted that there is maintenance and repair job conducted. Sighted that 2 set of gas cutting cylinder (Oxygen and Acetylene) was not appropriately equip with safety equipment such as flashback arrestor and chain and lock. Reviewed the latest workplace inspection records dated 01/12/2022, it was found that the findings were inconsistent.		
Corrections:	<ol style="list-style-type: none"> 1. Immediately install flashback arrestor, chain, and lock to all set of gas cutting cylinder. 2. Revise workplace inspection form to ensure all work area covered and consistent finding. 		
Root Cause Analysis:	No competent person in Occupational Safety and Health (OSH) is present at Segaria Mill to monitor the OSH implementation.		
Corrective Actions:	<ol style="list-style-type: none"> 1. Revise the Workplace Inspection Checklist by adding the condition of the gas cutting cylinder set i.e., flashback arrestor, chain, and lock, and discuss the workplace inspection report at the quarterly Safety Committee Meeting. 2. Conduct training to all workplace inspector / safety committee on the revised Workplace Inspection Checklist. 3. Include the training on Workplace Inspection Checklist in the annual safety program. 4. Appoint suitable staff as OSH Coordinator and send the staff on OSH Coordinator training for better monitoring in OSH implementation. 		
Assessment Conclusion:	<ol style="list-style-type: none"> 1. Reviewed Workplace Inspection Checklist which has been updated with the condition of the gas cutting cylinder set i.e., flashback arrestor, chain, and lock. Reviewed Workplace Inspection Record on 07/12/2023,21/09/2023, and 14/06/2023. 2. Quarterly Safety Committee Meeting on 23/09/2023 and 09/12/2023 has evident that every workplace inspection report is being discussed. 3. Sighted and reviewed training to all workplace inspector / safety committee on the revised Workplace Inspection Checklist on 18/09/2023. 4. Training on Workplace Inspection Checklist in the annual safety program for 2024 <p>Thus, Minor NC was effectively closed on 16/02/2024</p>		

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Previous Audit Opportunity for Improvement	
OFI#	Description
OFI 1	N/A

3.3.2 Summary of the Nonconformities and Status

CAR Ref.	Category (Critical / Minor)	P&C Indicator	Issued Date	Status & Date (Closure)
2313739-202302-M1	Critical (Major)	2.1.1	23/02/2023	Closed on 02/05/2023
2313739-202302-M2	Critical (Major)	4.2.2	23/02/2023	Closed on 02/05/2023
2313739-202302-M3	Critical (Major)	2.2.2	23/02/2023	Closed on 02/05/2023
2313739-202302-N1	Minor	7.8.1	23/02/2023	Closed on 16/02/2024
2313739-202302-N2	Minor	3.3.2	23/02/2023	Closed on 16/02/2024
2457558-202402-M1	Critical (Major)	3.6.1	16/02/2024	Closed on 23/04/2024
2457558-202402-N1	Minor	7.3.1	16/02/2024	Open
2457558-202402-N2	Minor	3.4.2	16/02/2024	Open

3.4 Stakeholders and previous land owner / user consultation

Stakeholder consultation involved internal and external stakeholders. External stakeholders were contacted by telephone to arrange meetings at a location convenient to them to discuss Boustead Emastulin Sdn Bhd – Segaria Business Unit Certification Unit's environmental and social performance, legal and any known dispute issues.

Meetings were conducted with stakeholders to seek their views on the performance of the company with respect to the RSPO requirements and aspects where they considered that improvements could be made. At the start of each meeting, the interviewer explained the purpose of the audit followed by an evaluation of the relationship between the stakeholder and the company before discussions proceeded. The interviewer recorded comments made by stakeholders and later was verified with the management team. Any comment which is not complying to the RSPO P&C requirements have been incorporated as an assessment finding.

Structured worker interviews with male and female workers and staff were held in private at the workplace. Fieldworkers were interviewed informally in small groups in the field. In addition, the wives of workers and staff were interviewed in informal group meetings at their housing. Separate visits were made to each of the local communities to meet with the village head and residents. Company officials were not present at any of the internal or external stakeholder interviews. A list of Stakeholders contacted is included as below.

Stakeholders contacted		
Type of Stakeholder (e.g. Internal, Union, Contractor, Governmental Department, NGO, External, Communities)	Stakeholder name / organization	Means of communication (e.g. face to face interview, email, phone interview, comment from public notice)
Government agencies	JTK Semporna	Face to face
Government agencies	Guru Besar Ladang Segaria	Face to face
Contractor	Syarikat Menuju Puncak	Face to face
Contractor	Kedai Nurhayati	Face to face

Contractor	Kantin Segaria	Face to face
Union	Workers representative	Face to face
Internal	Newly recruited workers	Face to face
Internal	New mother	Face to face

Stakeholders comment	
1	<p>Feedbacks: JTK Semporna</p> <p>Segaria POM and estate is under Jabatan Tenaga Kerja Semporna As per interviewed, it has been confirmed that good relationships has between both parties has been often invited for stakeholder consultations. He also mentioned that he aware about procedure and policy that has been established. There is no issues related to labour has been highlighted and received by JTK. He also mentioned the management has consistently contacted him for consultations and advise.</p> <p>Audit Team verification and response: No further verification required.</p>
2	<p>Feedbacks: Guru Besar Ladang Segaria</p> <p>As per interview with the head master of SK Segaria, most of the kids stays in Segaria complex studied in SK Segaria and they went to school by the own transport which it is located inside the estate compound. As far as he concern, there is no kids working in the estate and did not attend school. SK Segaria is only for local kids while for foreign kids, they will attended CLC for education. He also mentioned that he always get support by the estate and POM in term of man power, machineries and money.</p> <p>Audit Team verification and response: No further verification required.</p>
3	<p>Feedbacks: Syarikat Menuju Puncak</p> <p>Syarikat Menuju Puncak is FFB transporter works at Segaria Estate for more than 10 years. He mentioned that contract will be renewed on annual basis and need to go through tendering process and some document need to be provided during the process. They also mentioned that they aware with the content of the agreement including terms to comply with legal requirement and no force, trafficked and child labour. There is no issues of payment and they has been paid according to the payment mentioned in the invoices. All workers recruited by them is illegal and has been paid before 7th every months.</p> <p>Audit Team verification and response: No further verification required.</p>
4	<p>Feedbacks: Kedai Nurhayati and Kantin Segaria</p> <p>As per interview, both mentioned that they already signed contract agreement and aware on compliance of legal requirement and prohibition for force, child labour which mentioned in the contract agreement. Both mentioned that there is child labour has been recruited and both aware on the legal requirement such as business registration and controlled items which required permit and licences.</p> <p>Audit Team verification and response: No further verification required.</p>
5	<p>Feedbacks: Workers representative</p> <p>Workers representative has been interviewed for each operating units and confirmed that there is no prohibition to be member of any trade union. However, there is no trade union in Sabah where they can be a member. They also mentioned that there has been selected through election that has been conducted during morning muster call and there is no interference by the management. Meeting has been conducted and they invited to discuss any issues during the meeting and will be resolved by the management.</p> <p>Audit Team verification and response: No further verification required.</p>

6	Feedbacks: Female workers and new mother 15 female workers has been interviewed for each operating units and has been confirmed that there is no discrimination has been practices in the POM and estates. All of them has been paid equally and according to the minimum wages. They also mentioned that pregnancy test only been conducted for those handling chemicals when they has been delayed on menstruation. They also mentioned that they has been invited to be part of gender committee and aware the objective of the gender committee.
	Audit Team verification and response: No further verification required.


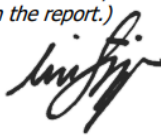
List of landowner / user contacted					
Name	Years of ownership / used	Land area (ha)	Agreement (Yes / No)	Agreement base on FPIC (Yes/No)	Compliance on the agreement terms and conditions
N/A	N/A	N/A	N/A	N/A	N/A
Notes: Not applicable. The plantation was planted with oil palm since 1965 and underwent 2 nd cycle planting previously named as Ladang Segaria Sdn Bhd. After 2005, changed their name to Boustead Emastulin Sdn. Bhd.					

Previous land owner / user comment	
	Feedbacks: Not applicable. The plantation was planted with oil palm since 1965 and underwent 2 nd cycle planting previously named as Ladang Segaria Sdn Bhd. After 2005, changed their name to Boustead Emastulin Sdn. Bhd.
	Audit Team verification and response: No further verification required.

3.5 Impartiality and conflict of interest

During this assessment there was no circumstances or pressure that had influenced the independence or confidentiality of the assessment team.

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The audit objectives have been achieved and the certificate scope is appropriate. Based on the results of this audit, it is concluded that Boustead Emastulin Sdn Bhd – Segaria Business Unit has complied with the Malaysia National Interpretation 2019 of the RSPO P&C 2018 and audit criteria identified within the audit report. It is deemed that the management system has achieved its intended outcomes. Therefore, it is recommended that Boustead Emastulin Sdn Bhd – Segaria Business Unit is remain certified.	
Report prepared by	Acceptance of Assessment Conclusion
Name: NOR HALIS ABU ZAR	Name: MITAH LIMPU
Company Name: BSI SERVICES MALAYSIA SDN BHD	Company Name: BOUSTEAD PLANTATIONS BERHAD
Title: CLIENT MANAGER	Title: EXECUTIVE, SUSTAINABILITY
Signature: 	Signature: (I the undersigned, being the most senior relevant management representative of the operation seeking or holding certification, agree with the contents of this report and accept the liability in execution of the procedure in the report.) 
Date: 24/04/2024	Date: 30/04/2024

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Appendix A: Summary of Findings

Criterion / Indicator		Assessment Findings	Compliance
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) Documents that are specified in the RSPO P&C are made available to the public. - Critical (Major) compliance -	Segaria POM and Segaria Estate have established a documented communication procedure containing a list of publicly available documents, which remains unchanged from the previous year. Verification confirms that all documents specified in the RSPO P&C are categorized as publicly available and accessible to stakeholders upon request. Additionally, stakeholders can access company policies through https://www.boustead.com.my/sustainability-governance/ .	Complied
1.1.2	Information is provided in appropriate languages and accessible to relevant stakeholders. - Minor compliance -	As per verification, all the document has been established in both Bahasa Melayu and English. As per interview with the management, if there any clarification, the manager will be responsible to explain to any stakeholders requested for information.	Complied
1.1.3	(C) Records of requests for information and responses are maintained. - Critical (Major) compliance -	All incoming information requests will be documented in the designated "Consultation and Communication Logbook." On the day of the audit, no information requests were received; only requests for assistance were recorded.	Complied
1.1.4	(C) Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by nominated representative. - Critical (Major) compliance -	Communication and consultation procedure has been established by Boustead Plantations Berhad and the objective of the procedure is to handle communication for internal and external stakeholders. The methods of communication such as formally write in, through phone call, discussion or meeting and etc. External Communication	Complied

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		<p>Form (PKSJ-001) and Communication Record (PKSJ-002) was implemented and can be sighted during the audit.</p> <p>It has been made available and posted at the notice board for both operating units. Communication to stakeholders has been conducted during the stakeholders' consultations where has been verified based on the minute's meetings. Further verification has been done through interview, where stakeholders can demonstrate their understanding on the procedure and the person in charge for handling consultation and communication.</p>	
1.1.5	<p>There is a current list of contact and details of stakeholders and their nominated representatives.</p> <p>- Minor compliance -</p>	<p>List of stakeholders has been maintained for both operating units and has been verified based on the document "List of stakeholders" and "List of external stakeholders. list of stakeholders and grouped them into two categories: internal and external. The internal stakeholders consist of 15 entities, which include the grocery store, the representative of the workers' committee, the gender committee, the church, the surau, HUMANA, and the clinic. The external stakeholders comprise the FFB supplier, contractor, supplier, and transporter.</p>	Complied
Criterion 1.2: The unit of certification commits to ethical conduct in all business operations and transactions.			
1.2.1	<p>A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.</p> <p>- Minor compliance -</p>	<p>There are no changes compare to last year where all the operating units under Boustead Plantation Berhad adopt the same Policy of code ethical conduct was established with document title "Code of Ethics and Conduct".</p> <p>The policy include:</p> <p>a) Dealing fairly with customers, suppliers, contractors, competitors, and other employees.</p> <p>b) Avoid situations of conflict of interests between personal interest and interests of the Company.</p>	Complied

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		<p>c) Not to be influenced by receiving favours, and not to influence by giving favours.</p> <p>d) Not to accept any kinds of bribes or kickbacks or other unlawful or unethical benefits.</p> <p>As per stated in the policy, any Boustead executive, and staff found did not comply with the policy will be investigate by the management. As per interview with the management for each operating units can demonstrate their understanding on the policy. Sample of implementation has been taken for dealing with contractors and suppliers where it has been verified that the tendering process has been done according to the procedure to award the new contractor. As per verification by auditor, there is no issues of incompliance of the policy</p>	
1.2.2	<p>A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.</p> <p>- Minor compliance -</p>	<p>A system is in place to monitor compliance and the implementation of the policy has been done during the internal audit that has been conducted for each operating unit. Internal audit for Segaria POM and Segaria Estate was conducted the Sustainability Department which there is no nonconformities related to ethical conduct has been raised. Other than that, group internal audit by internal audit department which focusing on business operations and transaction and sighted in the group internal audit report No PE22_SGM-SAM-R-009- Boustead Segaria POM that has been done on 05-09/02/2023 which has been verified and highlighted during the previous audit report. There is no latest audit has been by the group internal audit for Segaria POM and estate.</p> <p>Both operating units adopt the grievance mechanism support with Whistleblowing Policy document number BHB-GIG-POL02 dated 01/12/2021 stated that the complainants may choose to remain anonymous when reporting on the particular grievance).</p>	Complied

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Principle 2: Operate legally and respect rights			
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 legal requirements - Critical (Major) compliance -	<p>Segaria Business Units have created a register encompassing all relevant legal and other requirements, which is documented in the "List of Laws, Regulations & Standards Applicable to Segaria Estate and Segaria POM Operations."</p> <p>The operating units maintain compliance with the majority of legal requirements. However, there is one instance of non-compliance, which is outlined below. The Sustainability Department, along with designated personnel in the Operating units, monitors compliance with each applicable law and regulation.</p> <p>Furthermore, the operating units have obtained and renewed licenses and permits as mandated by the law. Some of the licenses/permits reviewed include:</p> <p>Segaria Estate</p> <ol style="list-style-type: none"> 1. MPOB Licence #504677002000 valid from 01/04/2023 until 31/03/2024 2. MPOB Nursery Licence #622004011000 valid until 30/06/2024 3. Diesel storage licence #S010222 valid until 23/02/2024 4. Air compressor #SBPPMT 13364 valid until 25/10/2024 5. Deduction permits #600-1/2/16/1 valid until 18/07/2024 6. Energy commission permit #2023/02109 valid until 18/09/2024. <p>Segaria POM</p> <ol style="list-style-type: none"> 1. MPOB Licence #508110904000 valid from 01/06/2023 until 31/05/2024 2. DOE Licence #003471 valid until 30/06/2024 	Complied

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		<ol style="list-style-type: none"> 3. Water Tube Boiler No 2 #SB PMD2100 valid until 07/09/2024 4. Back Pressure Steam Receiver #SB PMT9322 avlid until 07/09/2024 5. Tilting Steriliser #SB PMT11172 valid until 07/12/2024 6. Competence person Steam Engineer G2 #JKKP/2023/JS02/290 to Assistant Engineer NRIC 951027-XX-XXXX 7. Competence person #CePPOME/00254 to Supervisor NRIC 950702-XX-XXXX 8. Competence person #CePSWaM/03323 to Supervisor NRIC 950702-XX-XXXX 9. Competence Person AGT #HQ/22/AGTES/00/15202 to Supervisor NRIC 950702-XX-XXXX 10. Weighbridge calibration #B2013772 inspected by De Metrology dated 12/01/2024 	
2.1.2	<p>A documented system for ensuring legal compliance is in place. This system has a means to track changes to the laws and regulations.</p> <p>- Minor compliance -</p>	<p>A monitoring system to ensure legal compliance has been established, incorporating mechanisms to track changes to laws and regulations as outlined in Chapter 15, Legal Procedure, referenced as BEA/LP/2017 dated 01/01/2017.</p> <p>Changes to the law are monitored through various channels, including news releases in daily newspapers, updates from law book publishers, and circulars from relevant associations such as MPOA, MPOB, MAPA, etc. The Legal and other Requirement register (LORR) dated 06/01/2023 documents these mechanisms.</p> <ol style="list-style-type: none"> 1. Anti Sexual Harassment Act 2022 2. Employment Act (Amendment) Act 2022 3. Occupational Safety & Health (Amendment) Act 2022 4. Minimum Wages Order 2022 	Complied

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2.1.3	Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries. - Minor compliance -	<div>The legal boundaries for Segaria Estate and Segaria POM have been clearly demarcated and visibly maintained. It has been confirmed that there is no planting beyond these legal or authorized boundaries.</div> <table><tr><td>Field</td><td>Neighbouring</td></tr><tr><td>PM2006B</td><td>Chinka Realty</td></tr><tr><td>PM2011C1</td><td>KLK Ladang Segalong</td></tr><tr><td>PM2000A1</td><td>Lexis Power</td></tr></table>	Field	Neighbouring	PM2006B	Chinka Realty	PM2011C1	KLK Ladang Segalong	PM2000A1	Lexis Power	Complied
Field	Neighbouring										
PM2006B	Chinka Realty										
PM2011C1	KLK Ladang Segalong										
PM2000A1	Lexis Power										
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. - Minor compliance -	There are 4 contracted parties has been listed in the list stakeholders for Segaria Estate which are Asniey Jaya Enteprise, Bryan Enteprise, Syarikat Menuju Puncak, Seng Lee Enterprise and Pemborong Faidz Enteprise.	Complied								
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. Evidence of legal due diligence of all contracted third parties, recruitment agencies (licensed/ accredited) for migrant workers, service providers and labour contractors, is available. - Minor compliance -	<div>There is evidence that the statement of compliance of legal requirement has been included in the contract agreement. As per verification through interview, document review (employment contract, payslips), there is evidence compliance to the legal requirement.</div> <div>Sample of contract agreement taken</div> <div>a) Pemborong Faidz Enterprise document number PFE01/2024</div> <div>b) Syarikat Menuju Puncak document number SMP01/2024</div> <div>c) Seng Lee Enterprise SLE 01/2024</div> <div>d) Asniey Jaya AJE01/2024</div> <div>e) Bryan Enteprise BE 01/2022</div> <div>There is no FFB supplier for Segaria POM where POM operated under IP model.</div>	Complied								

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2.2.3	<p>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.</p> <p>- Minor compliance -</p>	<p>Stated in the contract agreement that contain specific clauses on meeting applicable legal requirements and clauses disallowing child, forced and trafficked labour As per verifications, there is no child, forced and trafficked labour has been identified. It has been confirmed through documentation (master list of workers, employment contract, payslips), interview with sample contractor`s workers. Sample verified as per detail in indicator 2.2.3</p>	Complied
Criterion 2.3: All FFB supplies from outside the unit of certification are from legal sources.			
2.3.1	<p>(C) For all directly sourced FFB, the mill requires:</p> <ul style="list-style-type: none"> • Information on geo-location of FFB origins • Evidence of the ownership status or the right/claim to the land, or valid use of land by the grower/smallholder • One or more supporting documents for claims • Valid MPOB license <p>- Critical (Major) compliance -</p>	<p>Segaria POM implemented the Identity Preserve Supply Chain Module. The audit confirmed that the mill received only RSPO certified Fresh Fruit Bunches (FFB) from its Supply Base, Segaria Estate. All information about the direct source of FFB was available for verification.</p>	Complied
2.3.2	<p>For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator2.3.1.</p> <p>- Minor compliance -</p>	<p>Segaria POM implemented the Identity Preserve Supply Chain Module. The audit confirmed that the mill received only RSPO certified Fresh Fruit Bunches (FFB) from its Supply Base, Segaria Estate. No indirect FFB supplier</p>	Not Applicable
Principle 3: Optimise productivity, efficiency, positive impacts and resilience			
Criterion 3.1: There is an implemented management plan that aims to achieve long-term economic and financial viability.			
3.1.1	<p>(C) A business or management plan (minimum three years) is documented that includes, where applicable, a jointly developed business case for Scheme Smallholders.</p> <p>- Critical (Major) compliance -</p>	<p>The management has outlined a five-year business plan documented in the "Five Years Planning Horizon FY 2024 – 2028." The business management plan encompasses the following aspects:</p> <p>Estate:</p> <ul style="list-style-type: none"> • Crop Yielding Areas 	Complied

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		<ul style="list-style-type: none"> ○ PM areas (hectares) ○ Production (tonnes) • Prime Mature Cost of Production <ul style="list-style-type: none"> ○ General Charges ○ Upkeep ○ Manuring ○ Collection ○ Depreciation • Immature Upkeep Cost • Capital Expenditure <ul style="list-style-type: none"> ○ Buildings, utility ○ Buildings, Welfare ○ Machinery and Installation ○ Vehicle, agricultural machinery ○ Office equipment/furniture ○ Domestic equipment/furniture and fittings <p>Palm Oil Mill:</p> <p>Throughput</p> <ul style="list-style-type: none"> • FFB – Tonne • OER (%) • KER (%) • Summary of Expenditure • General Charges • Manufacture • Depreciation 	
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		<ul style="list-style-type: none">• Dispatch• Capital Expenditure• Buildings, utility• Buildings, Welfare• Machinery and Installation• Vehicle, agricultural machinery• Office equipment/furniture• Domestic equipment/furniture and fittings													
3.1.2	An annual replanting programme projected for a minimum of five years with yearly review, is available. - Minor compliance -	<p>Segaria Estate has a replanting program scheduled until the fiscal year 2028. The program focuses on replanting palm trees that are older than 25 years, those in fields with low yield, and those infected with ganoderma. The observed replanting figures for the upcoming financial years are as follows:</p> <table><tr><th>Replanting Year</th><th>Hectarage, Ha</th></tr><tr><td>2024</td><td>208.70</td></tr><tr><td>2025</td><td>228.10</td></tr><tr><td>2026</td><td>220.20</td></tr><tr><td>2027</td><td>239.70</td></tr><tr><td>2028</td><td>202.10</td></tr></table>	Replanting Year	Hectarage, Ha	2024	208.70	2025	228.10	2026	220.20	2027	239.70	2028	202.10	Complied
Replanting Year	Hectarage, Ha														
2024	208.70														
2025	228.10														
2026	220.20														
2027	239.70														
2028	202.10														
3.1.3	The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertake. - Minor compliance -	<p>The budget plan undergoes annual review, encompassing both actual and forecasted figures for the next five years, extending up to 2028. This information is meticulously documented and available upon request.</p> <p>Boustead Plantations Berhad closely monitors the performance of its estates and mills against the projected estimates. This</p>	Complied												

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		<p>monitoring is conducted through monthly Estate/Mill Progress Reports, with action plans developed as necessary to address any deviations from expectations.</p> <p>Regarding sustainability certifications, the business unit holds annual management review meetings. The latest meeting occurred on 30/12/2023, chaired by the Segaria Business Unit Sustainability Chairman and attended by Sustainability Members, operating unit Managers, and Assistant Managers. Discussions in the meeting covered the following points:</p> <ol style="list-style-type: none"> 1. The status of actions from previous management review 2. Changes in: <ul style="list-style-type: none"> - External and internal issue that are relevant to the RSPO/MSPO system. - The need and expectation of interested parties (stakeholder), including compliance obligations 3. The extent to which RSPO/MSPO management plan have been achieved. 4. Information on the organisation performance including trend in: <ul style="list-style-type: none"> - Nonconformities and corrective actions - Monitoring and measurement results - Fulfilments of its compliance obligations - Audit result 5. Adequacy of resources 6. Relevant communication from stakeholders including complaints. 7. Opportunities for continual improvement 8. Any other business. 	
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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	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>A documented action plan for continuous environmental improvement has been established for the year 2023. Some of the main topics and associated action plans are outlined as table below: Segaria Estate</p> <table border="1"> <thead> <tr> <th>Objective</th><th>Target</th><th>Action Plan</th><th>Proposed Budget</th></tr> </thead> <tbody> <tr> <td>Water Source Contamination</td><td>Water quality index is achieved or met with WQI at range 81-100</td><td> <ul style="list-style-type: none"> • To conduct water sampling • To reduce chemical usage • To maintain buffer zone area </td><td>RMX,XXX</td></tr> <tr> <td>Conservation Soil Erosion</td><td>To minimize slope area</td><td> <ul style="list-style-type: none"> • Construct terracing and platform for replanting area • Construct silt pit </td><td>RMX,XXX</td></tr> <tr> <td>Agricultural Land Contamination</td><td>To ensure reduce application of highly</td><td> <ul style="list-style-type: none"> • Chemical usage monitoring </td><td>RMX,XXX</td></tr> </tbody> </table>	Objective	Target	Action Plan	Proposed Budget	Water Source Contamination	Water quality index is achieved or met with WQI at range 81-100	<ul style="list-style-type: none"> • To conduct water sampling • To reduce chemical usage • To maintain buffer zone area 	RMX,XXX	Conservation Soil Erosion	To minimize slope area	<ul style="list-style-type: none"> • Construct terracing and platform for replanting area • Construct silt pit 	RMX,XXX	Agricultural Land Contamination	To ensure reduce application of highly	<ul style="list-style-type: none"> • Chemical usage monitoring 	RMX,XXX	Complied
Objective	Target	Action Plan	Proposed Budget																
Water Source Contamination	Water quality index is achieved or met with WQI at range 81-100	<ul style="list-style-type: none"> • To conduct water sampling • To reduce chemical usage • To maintain buffer zone area 	RMX,XXX																
Conservation Soil Erosion	To minimize slope area	<ul style="list-style-type: none"> • Construct terracing and platform for replanting area • Construct silt pit 	RMX,XXX																
Agricultural Land Contamination	To ensure reduce application of highly	<ul style="list-style-type: none"> • Chemical usage monitoring 	RMX,XXX																

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			toxicity pesticides	<ul style="list-style-type: none"> • Prohibit blanket spraying • Practice manual weeding 		
		House Maintenance and repair	To keep houses in convenient and safe condition	<ul style="list-style-type: none"> • To allocate capital expenditure for house maintenance and repair 	RMXXX,XXX	
		Segaria POM				
		Objective	Target	Action Plan	Proposed Budget	
		Environment Handling	To control and solve environment concerns	<ul style="list-style-type: none"> • Additional staff for attending competency course • Environment training awareness to all staff 	RMX,XXX	
		Height Solid for effluent pond	Full of solid	<ul style="list-style-type: none"> • Manage solid using MDS Dewatering System 	RMX,XXX	

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		Oil spill that occurs in the Scheduled Waste Store	To control oil spilled to the floor and easy to retrieve it	• Make sure all oil spillage in good condition	RMX,XXX	
		Air pollution handling	Control air pollution from boiler	• To install dust particular system – boiler’s ESP	RMXXX,XXX	
3.2.2	<p>As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the [RSPO metrics template].</p> <p>PROCEDURAL NOTE:</p> <p>The RSPO metrics template is awaiting decision/agreement by RSPO and the issue is still being discussed.</p> <p>Until such metrics is agreed and developed, companies will carry on with existing reporting e.g. PalmGHG, Annual Communication of Progress (ACOP) reporting, and information provided to Certification Body and feedback via RSPO Secretariat is required.</p> <p>- Minor Compliance -</p>	The reporting of metrics for Segaria POM Certification Unit utilizes RSPO metric template version 2.1. The data reporting period covers January to December 2023 for social and environmental metrics, and economic metrics. Following a verification process with input data, it has been confirmed that there are no discrepancies in the reported data for all metrics during the specified period.				Complied
Criterion 3.3: Operating procedures are Appropriately documented, consistently implemented and monitored.						
3.3.1	<p>(C) Standard Operating Procedures (SOPs) for the unit of certification are in place.</p> <p>- Critical (Major) compliance -</p>	In Segaria Estate, a comprehensive set of Standard Operating Procedures (SOPs) has been formulated and implemented to serve as guidance for the daily operations of both the estates and mills across all activities.				Complied

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		<p>The most recent revision of the Standard Operating Procedures (SOP) took place on 29/06/2021, documented in an internal memo signed by the Chief Executive Officer. The SOP includes:</p> <ul style="list-style-type: none">• Harvesting• Weeding (Manual/With Tools)• Manuring• Replanting activities• Rat Baiting• FFB Transportation• Pruning• Pest & Disease• Pollination• Soil and water conversation• FFB Collection• Nursery activities• Planting material <p>While in Segaria POM, verified set of Standard Operating Procedure for Mill known as Mill Operation Manual (MOM), latest updated January 2018. Among stations listed in the manual such as:</p> <ul style="list-style-type: none">• Reception station• Fruit handling station• Sterilisation station• Threshing station• Pressing station• Depericarping station	
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		<ul style="list-style-type: none"> • Nut cracking and Kernel station • Clarification station • Boiler station • Engine room station • Effluent treatment station • Laboratory station and Laboratory test method • Raw water treatment • Mill stores • Security <p>Additionally, both the Estate and Mill are guided by SWP (Safe Working Procedure) which covered safety related primary and support operations within the estate and mill.</p>	
3.3.2	<p>A mechanism to check consistent implementation of procedures is in place.</p> <p>- Minor Compliance -</p>	<p>Noted that monitoring of both mill and estate daily activities is overseen by the Mill/Estates Manager and their team. All activities progress and updates are systematically documented and summarized in a daily report.</p> <p>In Segaria Estate, for harvesting activity at PM94, verified documented record of list of harvesters, productivity target, grading chit and bunch harvested record.</p> <p>The management observes the performance of the estate/mill in comparison to the estimates, utilizing the Estate/Mill Monthly Progress Report.</p> <p>Estates use Performance Monitoring Units and Agronomist Visits to check if procedures are being followed. These visits focus on improving yield, recovering crops, replanting, and maintaining both immature and mature palms. While for mill, it was affirmed that</p>	Complied

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		<p>performance of operation and productivity regularly monitored by Visiting Mill Engineer from headquarter.</p> <p>While for safety work implementation, monitoring was conducted via workplace inspection, PPE enforcement, first aid kit inspection and firefighting inspection.</p> <p>In terms of sustainability practices, sighted annual internal audit for both estate and mill has been conducted by Sustainability and Safety Department prior to external audit by Certification Body.</p>	
3.3.3	<p>Records of monitoring and any actions taken are maintained and available.</p> <p>- Minor Compliance -</p>	<p>The records of monitoring and actions taken are maintained by the operating units. Verified visiting report and monitoring records as following:</p> <p>Segaria Estate</p> <ul style="list-style-type: none"> • Monthly Progress Report for the month of December 2023, and January 2024. • Agronomist visiting report dated 26-26/09/2023 which concludes yield performance, age profile analysis, replanting program monitoring, pest and disease management, leaf and soil nutrient analysis and manuring recommendations. • RSPO P&C 2018, MYNI 2019 Internal Audit Report dated 27-30/11/2023, conducted Sustainability Team from headquarter. Raised 7 NCRs and 9 OFIs. All non-conformance issued has been closed and verified on 22/12/2023. <p>Segaria POM</p> <ul style="list-style-type: none"> • FFB process, OER, KER and loss were monitored daily by mill management. • Monthly progress report was observed for December 2023 and January 2024 	Complied

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		<ul style="list-style-type: none"> • Engineering Visit Report by visiting Mill Advisor that was conducted on 31/01/-02/02/2024 was verified. The visit focused on evaluation of condition of stations such as sterilizer station, press station, kernel station, oil room station, diesel storage, effluent treatment and mill compound area. • Internal audit against RSPO P&C 2018, MYNI 2019 was conducted by Sustainability Team from headquarter, dated 27-30/11/2023 with 7 NCRs and 9 OFIs has been raised. • Inspection of workplace was conducted regularly by mill engineer. Latest inspection on 07/12/2023,21/09/2023, and 14/06/2023 	
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/out-grower scheme, is documented. - Critical (Major) compliance -	There is no new planting and new operations in both Segaria POM and Segaria estate and the latest social impact assessment, "Social impact assessment, Boustead Emastulin Sdn Bhd, Segaria Estate and Mill" was conducted on 27/09 – 01/10/2017 for by Malaysian Environmental Consultant (MEC). The objective of the assessment is for information and data collection related to social and workers` livelihood issues in Segaria Estate and POM and to propose management actions and provide recommendation for identified issues and to manage the social impacts that has been occurred. The assessment has been done based on different methodology in order to ensure accurate data and information collection which are data collection from in depth interview with various categories of stakeholders, filed observation and focus group discussion. Other than that, data analysis has been done through the records and document that has been established by the management. Issues that have been highlighted has been tabulated in table 4 together	Complied

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		<p>with the recommendation by the assessor. Samples of issues that has been highlighted as per below.</p> <ol style="list-style-type: none"> 1. Infrastructure issues related to workers housing. Water quality for workers and waste disposal. 2. Periodic inspection and maintenance at workers housing. 3. Clean water and sanitation. 4. There are no toys has been provided at creche. 5. There is no health program conducted by the clinic. 6. Pending renewal for permit for workers and families. 7. Each sprayer needs to achieve a minimum of 4-5 ha per day to eligible for the minimum daily rate wages. <p>While for environment, Environmental Aspects Impacts was available. Refer Environmental Aspects & Impacts Identification Form review dated 18/09/2018. Among activities discussed were:</p> <p>Segaria Estate</p> <ol style="list-style-type: none"> a) Main entrance b) Petrol / diesel c) Schedule waste store d) Line site and recreational area e) Workshop f) Weeding and spraying g) Harvesting and collection h) FFB Transportation 	
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		Segaria POM a) Boiler b) Steriliser c) Workshop d) Schedule waste store e) Lab f) EFB dumping area	
3.4.2	<p>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.</p> <p>- Minor Compliance -</p>	<p>Social management plan has been established and documented in "Social Action Plan Year 2024", and the management plan has been established from the outcome with meeting that previously done, stakeholders' consultation. There is also evidence the management has been developed with participation of affected parties.</p> <p><u>Segaria Estate</u></p> <p>Verification conducted during the VMO visit on 26/01/2024, revealed that the chicken coop in the housing area might have negative health effects on nearby residents. Despite this, a site visit to Taman Mewah in Segaria Estate found that residents were still raising chickens. As per interview with workers, the chicken is one of source of food for the workers. However, the issues has not been included in the social management plan with consultation with the workers. Hence, Minor Non-conformities has been raised.</p> <p>For Segaria Estate, management plan has been developed and documented in the document title "Social action plan year 2023" which include information of the estates, social action plan objective, social action plan, estates map and also related minutes meeting and procedure. There is evidence that the management plan has been conducted with participation of affected stakeholders and has been confirmed through stakeholder consultation from</p>	Non-compliance

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		<p>different category, chairman for Persatuan Pekerja Segaria (PPS), gender committee, CLC teacher and etc.</p> <ol style="list-style-type: none"> 1. Infrastructure issues related to workers housing. Water quality for workers and waste disposal. Management plan: <ol style="list-style-type: none"> a. As per water management plan, drinking water analysis will be conducted quarterly. b. Replace media in sand filter in water treatment plan c. Weekly Line site inspection d. Weekly Communication on the grievance procedure especially on worker housing repair 2. There are no toys has been provided at creche Management plan: To provide toys and constructed playground for the creche 3. There is no health program conducted by the clinic Management plan: To organise frequent program on health and safety 4. Pending renewal for permit for workers and families Management plan: <ol style="list-style-type: none"> a. Establish Foreign Workers Procedure for new passport application and PLKS renewal. b. To appoint PIC for permit renewal c. Monitoring through workers list and implementation of the procedure 5. Each sprayer needs to achieve a minimum of 4-5 ha per day to eligible for the minimum daily rate wages. Management plan: 	
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		<p>a. To ensure those eligible workers being paid for top ip minimum wages of RM1500/months</p> <p>b. Communication of the minimum wages order will be conducted during morning muster call.</p> <p>While for environment, Environmental management plan established has been developed with participation with internal and external stakeholders. Sighted evidence in the Stakeholders Minutes of meeting discussed on the environment issue. Refer latest meeting conducted:</p> <p>Segaria Estate and Segaria POM:</p> <p>a) Internal stakeholder: 17/11/2022</p> <p>External stakeholder: 27/10/2022</p>	
3.4.3	<p>(C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.</p> <p>- Critical (Major) compliance -</p>	<p>Management and monitoring plan has been reviewed on annual basis with participation of relevant stakeholders and workers (Stakeholder consultation from different category, chairmen for Persatuan Pekerja Segaria (PPS), gender committee, CLC teacher and etc). Details of implementation of social management plan as per below</p> <p>1. Infrastructure issues related to workers housing. Water quality for workers and waste disposal.</p> <p>Management plan/Implementation:</p> <p>a. As per water management plan, drinking water analysis will be conducted quarterly.</p> <p>Drinking water analysis has been conducted latest on 30/01/2023 with lab reference number W230109/08 sent Dynakey Laboratories Sdn Bhd</p> <p>b. Weekly Line site inspection – Line site inspection has been conducted on 04/02/2023, 12/02/2023 and 19/02/2023</p>	Complied

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		<p>2. There are no toys has been provided at creche Management plan: To provide toys and constructed playground for the creche Implementation: There is evidence that toys has been provided to creche and verified during the site visit by the auditor</p> <p>3. There is no health program conducted by the clinic Management plan: To organise frequent program on health and safety Implementation: a. Training for 1st aid to 1st aider total 41 persons on 14/02/2023 b. Pregnant women and health kids training on 13/02/2023 c. Blood contribution program on 24/01/2023</p> <p>4. Pending renewal for permit for workers and families Management plan: a. Establish Foreign Workers Procedure for new passport application and PLKS renewal. b. To appoint PIC for permit renewal c. Monitoring through workers list and implementation of the procedure Implementation: Verified has been done by the auditor base on the sample of workers that has been selected from the list of workers documented in the document title "Stakeholder list (internal)" that had been updated on 04/02/2023/ Total 15 of workers has been selected based on different categories which are types of works, origin countries and gender. As per verification, there is no expired work permit has been identified and renewal process has been done</p>	
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		<p>according to internal procedure title "Prosedur pengurusan penyambungan pas lawatan kerja sementara (PLKS)". Details of workers that has been sample as per below</p> <table border="1"> <thead> <tr> <th>Workers ID</th><th>Origin Countries</th><th>Gender</th><th>Permit Expiry Date</th></tr> </thead> <tbody> <tr> <td>1386</td><td>Indonesia</td><td>Male</td><td>01/02/2024</td></tr> <tr> <td>1628</td><td>Indonesia</td><td>Male</td><td>01/02/2024</td></tr> <tr> <td>1240</td><td>Filipina</td><td>Male</td><td>17/10/2023</td></tr> <tr> <td>1501</td><td>Indonesia</td><td>Female</td><td>22/05/2023</td></tr> <tr> <td>1579</td><td>Indonesia</td><td>Female</td><td>31/10/2023</td></tr> <tr> <td>2796</td><td>Filipina</td><td>Female</td><td>01/05/2023</td></tr> <tr> <td>1785</td><td>Indonesia</td><td>Male</td><td>01/04/2023</td></tr> <tr> <td>2520</td><td>Indonesia</td><td>Male</td><td>01/02/2024</td></tr> </tbody> </table> <p>As per interview with the PIC that responsible for workers, Ms. Saimah binti Buraera, she can demonstrate her understanding on the SOPs that has been established.</p> <p>Environment management plan has been prepared for the year of 2023. Most of the plan was same as last year and status was continuously. The action plan was monitored by details in the Proposed and completion date, Proposed budget, Person in charge and Status/verification. Topics covered in the Environment Management Plan were:</p> <p>Segaria Estate</p> <ul style="list-style-type: none"> a) Water source contamination b) Conservation of soil erosion c) Reduction of agricultural land contamination 	Workers ID	Origin Countries	Gender	Permit Expiry Date	1386	Indonesia	Male	01/02/2024	1628	Indonesia	Male	01/02/2024	1240	Filipina	Male	17/10/2023	1501	Indonesia	Female	22/05/2023	1579	Indonesia	Female	31/10/2023	2796	Filipina	Female	01/05/2023	1785	Indonesia	Male	01/04/2023	2520	Indonesia	Male	01/02/2024	
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		d) Degradation of agriculture land e) Chemical reduction Segaria POM a) Environment handling b) Height solid for effluent pond c) Oil spill that occurs in the SW store d) Air Pollution handling e) Water emission f) Sludge cake for dewatering and decanter g) Save the river from pollutant h) Water Quality Monitoring i) Water tank	
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 where applicable. - Minor Compliance -	There are no changes compare to last year where Bosuted Plantation Berhad adopted procedure that has been documented in the document title Recruitment, selection, hiring has been documented in 2 different documents, the Procedure of New Local Staff/Workers Hiring; Rev. # 1; Effective date: Feb 2020 and Foreign Workers Procedure; Rev. # 1; Issue date: Jan 2016. The procedure has been categorizing as publicly available document upon request.	Complied
3.5.2	Employment procedures are implemented, and records are maintained. - Minor Compliance -	Verifications has been made for local and foreign workers in term of implementation of procedure. There is evidence that procedure has been properly implemented. Document verified as per below: <ul style="list-style-type: none"> • Job application forms • Interview records 	Complied

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		<ul style="list-style-type: none"> Approval records Employment contract/ Contract of services. <p>Sample has been taken for 6 workers in both operating units that has been recruited in year 2023 which is both from Indonesia and Malaysia. It has been further verified through interview with the workers itself which confirmed that recruitment procedure has been implemented accordingly.</p> <p>There is no termination has been made by the management for both operating units.</p>	
Criterion 3.6: An occupational health and safety (H&S) plan is documented, effectively communicated and implemented.			
3.6.1	<p>(C) All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.</p> <p>- Critical (Major) compliance -</p>	<p>Boustead Plantations Berhad has developed Safety and health policy signed by CEO dated 12/06/2021.</p> <p>The policy is crafted in both Bahasa Malaysia and English, ensuring easy comprehension for all employee levels. It has been effectively conveyed to the workforce through induction training for new hires, morning briefings, and display on multiple notice boards across the estate and mill.</p> <p>Noted that management has updated Standard Operating Procedure for risk assessment and documented in Hazard Identification, Risk Assessment, and Risk Control (HIRARC), SOP. No. SSD/03/HRP-02, date approved on 21/02/2023.</p> <p>HIRARC has been reviewed and updated based on:</p> <ul style="list-style-type: none"> Routine and non-routine activities Activities of all persons having access to the workplace Human behaviour and capabilities Infrastructure, equipment and materials at the workplace Change or proposed changes in operating unit 	Non-compliance

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		<ul style="list-style-type: none">• Modifications to the OSH management system• Applicable legal obligations <p>Both mill and estate have assessed risks for all operations and documented them in Hazard Identification, Risk Assessment, and Risk Control (HIRARC) as well as Chemical Hazard Risk Assessment and Noise Risk Assessment. This assessment includes all main activities including support operations. The review of the risk assessment is outlined as follows:</p> <p>Segaria Estate</p> <ul style="list-style-type: none">• The estate has created a HIRARC register that includes all primary estate operations and support operations. The most recent review of harvesting activity register was conducted on 19/12/2023. This is due to an accident occurred on 18/11/2023 on one of the harvesters which caused the harvester received medical leave for 51 days.• Chemical & Health Risk Assessment (CHRA) has been conducted on 09/12/2023, Ref. No. HQ/11/ASS/00/298-122023/03 by assessor with DOSH Registration No. HQ/11/ASS/00/298. The assessment covered 5 work units which includes genset operator, manuring operator, sprayer operator, store operator and workshop operator.• The estate completed its Initial Noise Risk Assessment on 16-17/12/2021, report no. DAB/1221/127 conducted by an assessor with DOSH registration no. HQ/18/PEB/00/00024. Verified that grass operator was tested to be exceeding the permitted noise level of 140 dB (C) and required to conduct audiometry test and annual training. However, sighted an amendment letter by the assessor dated 08/04/2023 to exclude the grass operator from annual audiometric test due to typographical error and the reading can be discarded.	
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		<p>Segaria POM</p> <ul style="list-style-type: none"> • HIRARC documents for mill has assessed all stations and activities in mill. Latest updated was at December 2022. • The Initial Noise Risk Assessment was carried out by an assessor with DOSH registration number HQ/18/PEB/00/00024 on 15-16/11/2021. The report referred to DABOH/1221/126. • The most recent Chemical Health Risk Assessment was performed by an assessor with DOSH registration number HQ/11/ASS/00/298-2022/269 on 14/11/2021 <p>Risk assessments were not fully assessed for all operation activities and the recommendation in the risk assessment were not fully implemented.</p> <p>1. Site visit at field PR23A, it was found that there is no portable eyewash brought to manuring activities which is not as per recommendation in the CHRA report dated 09/12/2023 Section Recommendation stated where to continue bring portable eyewash to the block.</p> <p>2. HIRARC dated 19/12/2023 was referred. Few activities such as barn owl maintenance and manual weeding at nursery was not assessed and documented. Thus, major NC was raised.</p>	
3.6.2	<p>(C) The effectiveness of the H&S plan to address health and safety risks to people is monitored.</p> <p>- Critical (Major) compliance -</p>	<p>The operating units have developed the Occupational Safety and Health Plan for the years 2024. The progress of the management plan's implementation as follows:</p> <p>Segaria Estate:</p> <ul style="list-style-type: none"> • Referring to previous audiometric test on 25/11/2022, there are 4 workers with abnormal results. It has been confirmed that a repeated audiometry test was performed for all four workers on 09/12/2023, with report number HQ/19/DOC/00/00399. The findings concluded that the workers are affected by a non- 	Complied

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		<p>occupational noise-related hearing disorder. For 2023, audiometry test was conducted on 22/12/2023 by OHS with DOSH registration no. HQ/11/doc/00/223 for 25 workers. All workers found to pass the test without any hearing disorder.</p> <ul style="list-style-type: none">• The estate carried out annual medical surveillance for chemical handlers, in accordance with the CHRA (Chemical Hazard Risk Assessment) report recommendations. The most recent medical surveillance took place on 24/11/2023, conducted by OHD with DOSH registration number HQ/11/DOC/00/223. Out of the 65 workers subjected to surveillance, all exhibited normal results and were deemed fit to continue their roles as chemical handlers.• The estate performed PPE inspections at least once every six months. The inspection records dated 07/08/2023, 24/10/2023 and 06/01/2024 were observed and reviewed.• The estate carried out workplace inspections quarterly, preceding each safety and health committee meeting, facilitated by the established Workplace Inspection Committee. The outcomes of these inspections were deliberated during the safety and health committee meetings. The inspection records for review include those dated 16-18/06/2023, 20-23/09/2023 and 18-19/12/2023. <p>Segaria POM</p> <ul style="list-style-type: none">• Chemical & Health Risk Assessment (CHRA) has been conducted on 15/12/2021, Ref. No. HQ/11/ASS/00/298-2022/269 by assessor with DOSH Registration No. HQ/11/ASS/00/298-2022/269. The assessment covered 8 stations which includes lab operator, store operator, water treatment plant operator, workshop operator, boiler operator,	
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		<p>dewatering plant operator, mini lab operator and genset operator.</p> <ul style="list-style-type: none"> As per recommendation by NRA report, report no. DABOH/1221/126, annual audiometric test was conducted on 13/07/2023. It was found that 56 workers have been tested and 55 of them has normal audiogram, and 1 has abnormal audiogram. Recommendation of NRA assessor mentioned that the abnormal audiogram workers need annual audiometric test in addition of regular training and hearing protection awareness. Medical surveillance was conducted on 19/06/2023 by Occupational Health Doctor (OHD) with DOSH Reg. No. HQ/19/DOC/00/00399. It was found that all 42 workers who went the check-up are fit to continue for work without any abnormal results. The results of medical surveillance have been acknowledged by the workers involved in medical surveillance. It was noted that the document entitled in Summary Report Medical Surveillance, dated in June 2023. Inspection of workplace was conducted regularly by mill engineer. Latest inspection on 07/12/2023, 21/09/2023, and 14/06/2023. 	
Criterion 3.7: All staff, workers, Scheme Smallholders, out-growers, and contract workers are appropriately trained.			
3.7.1	<p>(C) A documented programme that provides training is in place, which is accessible to all staff, workers, Scheme Smallholders and out-growers, taking into account gender-specific needs, and which covers applicable aspects of the RSPOP&C, in a form they understand, and which includes assessments of training.</p> <p>- Critical (Major) compliance -</p>	<p>Each operational unit has developed and documented a training plan, guided by an annual training needs analysis. The assessment of the training needs analysis conducted on 15/11/2023 is reviewed. Training program was developed according to training need analysis as baseline and sighted 2024 training plan has been established. The training program encompasses topics such as Safety, Environment, and Management Systems.</p>	Complied

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		There is currently no established scheme for smallholders and out-growers within the certification unit.	
3.7.2	Records of training are maintained. - Minor Compliance -	<p>The operating units retained records of the conducted training sessions. Reviewed the training records as follows:</p> <p>Segaria Estate</p> <ul style="list-style-type: none"> • Policies briefing for workers dated 03/06/2023. • Fire prevention training with stakeholders, dated 21/10/2023. • Chemical handling training dated 07/02/2024. • Safety work procedure training for harvesting activity, dated 23/01/2024. • Safety work procedure training for pruning activity, dated 31/01/2024. • Safety work procedure training for EFB application, dated 29/01/2024. • Safety work procedure training for chemical application, dated 25/01/2024. • Safety work procedure training for vehicle drivers, dated 06/02/2024. • Chemical handling and triple rinse training dated 07/02/2024. • Childcare basic course dated 26/01/2024. • Oil Spillage management training dated 27/12/2023. • Emergency Response Action training dated 01/06/2023. • HCV and RTE Awareness training, dated 01/06/2023. 	Complied

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		<p>Segaria POM</p> <ul style="list-style-type: none"> • Safety work procedure training for Water Treatment Station, dated 10/08/2023. • Safety work procedure training for Effluent Station, dated 10/08/2023. • Safety work procedure training for Boiler Station, dated 09/08/2023. • Safety work procedure training for Oil Room Station, dated 08/08/2023. • First Aid Training dated 27/01/2024 and 29/10/2023. • Briefing on scheduled waste management, dated 25/11/2023. • Fire Drill dated 21/10/2023. • Briefing on GHG calculator, dated 19/10/2023. • Briefing on NRA and CHRA recommendation, dated 26/09/2023. • Briefing on safety and hearing dated 11/09/2023. • HIRARC briefing for workers dated 04/07/2023. • Workplace harassment prevention talk dated 18/09/2023. • RSPO/MSPO, Supply Chain and Policies training, dated 04/11/2023 	
3.7.3	<p>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.</p> <p>- Minor Compliance -</p>	<p>The mill has diligently identified all pertinent personnel involved in the supply chain system, including key roles such as the Mill Manager, Assistant Mill Manager, Compliance Executive, Compliance Clerk, Laboratory Staff, Weighbridge Operator, Security, and Grader. To ensure the effective implementation of the Supply Chain Certification Standard, the identified personnel receive tailored training.</p>	Complied

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		Specifically, reference is made to the RSPO Supply Chain Training conducted on 04/11/2023, which involved 20 participants. This training is designed to equip personnel with the knowledge and skills crucial for the successful implementation of the Supply Chain Certification Standard. These efforts underscore the commitment to comprehensive training initiatives for individuals involved in the supply chain system.	
Criterion 3.8: Supply chain requirement for mills (note: All supply chain requirements are considered as Critical (C) . However, it will not contribute to suspension if there is more than 5 non-compliance within a principle)			
3.8.1	Identity Preserved Module A mill is deemed to be Identity Preserved (IP) if the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO Principles and Criteria (RSPO P&C), or against the Group Certification scheme. Certification for CPO mills is necessary to verify the volumes and sources of certified FFB entering the mill, the implementation of any processing controls (for example, if physical separation is used), and volume sales of RSPO certified products. If a mill process certified and uncertified FFB without physically separating them, then only Mass Balance Module is applicable.	Segaria POM adopted the Identity Preserve Supply Chain Module. Verified during the audit, the mill only received RSPO certified FFB from the Supply Base, Segaria Estate. Segaria POM has established SOP entitled Supply Chain and Traceability Procedure with reference number: SSD/01/SCT-01 dated 25/01/2022. The SOP covers: <ul style="list-style-type: none"> a) 4.4 Supply chain module b) 4.4.1 Identity Preserve or Segregation c) 4.4.2 Mass Balance d) 4.5 Reclassification of Mill's Supply Chain e) 4.6 Material accounting System (Fixed Inventory Periods) f) 4.7 Outsource activities g) 4.8 Claims h) 4.9 Complaint and Grievances i) 4.10 Registration of transaction j) 5.0 Reference k) 6.0 Revision History l) 7.0 Appendices 	Complied

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3.8.2	<p>Mass Balance Module</p> <p>A mill is deemed to be Mass Balance (MB) if 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. In that scenario, the mill can claim only the volume of oil palm products produced from processing of the certified FFB as MB.</p>	<p>The mill adopted the Identity Preserve Supply Chain Module. Verified during the audit, the mill only received RSPO certified FFB from the Supply Base, Segaria Estate. Thus, this indicator was not applicable.</p>	Not Applicable
3.8.3	<p>The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the certification body (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.</p>	<p>The public summary report includes the estimated tonnage of Crude Palm Oil (CPO) and Palm Kernel (PK) products that the certified mill has the potential to produce. The summary of CPO and PK deliveries since the last audit is presented in Table 10 of the report. This table likely provides a detailed breakdown of the actual quantities of CPO and PK delivered by the mill since the last audit, offering a transparent overview of the production output during that period.</p>	Complied
3.8.4	<p>The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO IT platform.</p>	<p>The mill has fulfilled all the necessary registration and reporting obligations for the relevant supply chain via the RSPO's supply chain managing organization, PalmTrace. The registration process for PalmTrace was handled by the Marketing Department at headquarters. Here are the registration details:</p> <ul style="list-style-type: none"> • License ID: CB135497 (Active) • Member Name: Boustead Emastulin Sdn Bhd – Segaria Business Unit • Member ID: RSPO_PO1000003734 • RSPO Membership Number: 1-0012-04-000-00 (Boustead Plantation Berhad) • Type of Business: Oil mill • Issued On: 13/07/2022 • Issued By: BSI Services Malaysia Sdn Bhd. 	Complied

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		<ul style="list-style-type: none"> Start Date: 07/06/2023 End Date: 06/06/2024 <p>The reporting requirements for the supply chain were verified using the RSPO's IT platform, specifically through the Summary of Transactions feature.</p>	
3.8.5	<p>Documented procedures</p> <p>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:</p> <ol style="list-style-type: none"> Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements. Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records). Identification of the role of the person having overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the mill's procedures for the implementation of this standard. The mill shall have documented procedures for receiving and processing certified and non-certified FFBs including ensuring no contamination in the IP mill. 	<p>Segaria POM adopted the Identity Preserve Supply Chain Module. Verified during the audit, the mill only received RSPO certified FFB from the Supply Base, Segaria Estate. Segaria POM has established SOP entitled Supply Chain and Traceability Procedure with reference number: SSD/01/SCT-01 dated 25/01/2022. The SOP covers:</p> <ul style="list-style-type: none"> 4.4 Supply chain module 4.4.1 Identity Preserve or Segregation 4.4.2 Mass Balance 4.5 Reclassification of Mill's Supply Chain 4.6 Material accounting System (Fixed Inventory Periods) 4.7 Outsource activities 4.8 Claims 4.9 Complaint and Grievances 4.10 Registration of transaction 5.0 Reference 6.0 Revision History 7.0 Appendices <p>For Internal Audit, the frequency was annually. As per SOP Section 4.1.5 "Internal audits shall be conducted at planned intervals to determine whether the RSPO requirement are effectively implemented and maintained (Internal audit Plan & Schedule).</p>	Complied

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		<p>Up-to date records available including the following:</p> <ul style="list-style-type: none"> • Segaria Palm Oil Mass Balancing Record for Oil Mills FY 2023/2024 • Certified CPO sales contract - Certified PK sales contract • Despatch records <p>As per SOP established, the HOD has an overall responsibility and authority over the implementation of the procedure, requirements, and compliances with all the applicable RSPO Supply Chain Certification Standard and assisted by Assistant Managers, Engineers and Technical Executives as per stated in its procedure.</p> <p>Segaria POM adopted the Identity Preserve Supply Chain Module. Verified during the audit, the mill only received RSPO certified FFB from the Supply Base, Segaria Estate. There was no third party's crop nor non-certified FFB received by the mill.</p>	
3.8.6	<p>Internal Audit</p> <p>i) The mill shall have a written procedure to conduct annual internal audit to determine whether the mill:</p> <ol style="list-style-type: none"> a. Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents. b. Effectively implements and maintains the standard requirements within its organisation. <p>ii) Any non-conformities found as part of the internal audit shall be issued 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 mill shall maintain the internal audit records and reports.</p>	<p>The Internal Audit at Segaria Palm Oil Mill was carried out in accordance with the Internal Audit Procedure Rev. 02 dated 24/05/2022. The internal audit is scheduled to occur once a year.</p> <p>The most recent Internal Audit for RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents was conducted jointly with RSPO Principles and Criteria, MYNI 2019 on 27-30/11/2023 by the headquarters. There is no non-conformities has been raised on the supply chain. If there is any non-conformities being raised, management will provide the corrective action plan, review in the meeting as per indicates in the procedures.</p>	Complied

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3.8.7	<p>Purchasing and Goods In</p> <p>i) The mill shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received.</p> <p>ii) The mill shall inform the CB immediately if there is a projected overproduction of certified tonnage.</p> <p>iii) The mill shall have a mechanism in place for handling non-conforming FFB and/or documents.</p>	<p>In accordance with section 4.3.1(c) of the Supply Chain and Traceability Procedure with reference number SSD/01/SCT-01 dated 25/01/2022, it is stated that all received crops must be accompanied by relevant documents, such as the FFB despatch chits. These documents should clearly state information as seen in the sampled records.</p> <p>Sample 1</p> <ul style="list-style-type: none"> • Estate: Segaria Estate • Date: 23/12/2023 • Receipt No: 482XXX • Lorry No: STXXXX • Field No: PM03C1/28A • RSPO Cert. No.: RSPO682292 • Weight: 8.21 MT <p>Sample 2</p> <ul style="list-style-type: none"> • Estate: Segaria Estate • Date: 29/01/2024 • Receipt No: 483XXX • Lorry No: SAXXXX • Field No: PM11A1, PM11A2 • RSPO Cert. No.: RSPO682292 • Weight: 5.45 MT <p>Additional volume extension has been approved by RSPO dated 06/02/2024 for CPO: 4,400.00 MT, PK: 823.00 MT and FFB: 18,300 MT to cover the crop production until June 2024.</p>	Complied
3.8.8	Sales and Goods Out	As outlined in the Supply Chain and Traceability Procedure with reference number SSD/01/SCT-01 dated 25/01/2022, section 4.3.2	Complied

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	<p>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 document or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documents and specification documentation):</p> <ul style="list-style-type: none"> a) The name and address of the buyer; b) The name and address of the seller; c) The loading or shipment / delivery date; d) The date on which the documents were issued; e) RSPO certificate number; f) A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation; i) A unique identification number. 	<p>addresses the delivery of Crude Palm Oil (CPO), specifying that it must be accompanied by relevant documents such as weighbridge tickets, delivery orders, shipping documents, and so on. During the audit, the sampled despatch records were reviewed in accordance with this requirement. Sampled as below:</p> <p>CSPO</p> <ul style="list-style-type: none"> a) Buyer Name: Lahad Datu Edible Oil Sdn Bhd b) Seller Name: Segaria POM c) Loading/Delivery date: 14/12/2023 d) Document issue date: 14/12/2023 e) RSPO Certificate No: RSPO682292 f) Description of product: CSPO IP g) Quantity of product: 35.28 MT h) Transport Documentation: SD XXXX i) Unique Identification No: 482XXX <p>CSPK</p> <ul style="list-style-type: none"> a) Buyer Name: Lahad Datu Edible Oil Sdn Bhd b) Seller Name: Segaria POM c) Loading/Delivery date: 30/12/2023 d) Document issue date: 30/12/2023 e) RSPO Certificate No: RSPO682292 f) Description of product: CSPK IP g) Quantity of product: 34.86 MT h) Transport Documentation: SW XXXX i) Unique Identification No: 483XXX 	
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3.8.9	<p>Outsourcing Activities</p> <p>i) The mill shall not outsource its milling activities. In cases where he mill outsources 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 Supply Chain Certification</p> <p>ii) The mill shall ensure the following:</p> <p>a) The mill has legal ownership of all input material to be included in outsourced processes</p> <p>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 certification body (CB) has access to the outsourcing contractor or operation if an audit is deemed necessary.</p> <p>c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor.</p> <p>d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to their respective operations, systems, and all information, when this is announced in advance.</p>	<p>The mill has updated its procedures for handling, as outlined in the Supply Chain and Traceability Procedure with reference number SSD/01/SCT-01 dated 25/01/2022, specifically in Section 4.7. Outsourcing is only applicable for dispatching Crude Palm Oil (CPO) and Palm Kernel (PK) based on contracts with buyers. Contracts for CPO and PK transporters were observed, including those with Jacpheine Shipping & Freight Forwarding Sdn Bhd and Pengangkutan Dagang Tera Sdn Bhd, both dated 01/01/2024.</p> <p>According to the agreements, the mill must provide enough licensed and insured lorry tankers for transporting CPO to designated oil refineries or bulking stations. The transport policy outlined in the contracts allows certification bodies conducting audits for RSPO, ISCC, and MSPO standards to have periodic access to the transporters' operations if necessary. This access is granted with the understanding that the transporters will provide unrestricted access to their operations.</p> <p>Communication regarding the document control system was conducted on 26/10/2023 as per training records. Additionally, the agreements specify that independent third parties must provide relevant access to duly accredited Certification Bodies (CBs) for auditing purposes, following advanced notice.</p>	Complied
3.8.10	The mill shall record the names and contact details of all contractors used for the physical handling of RSPO certified oil palm products.	The mill has a record of all contact detail for transporter and updated in the stakeholder list. Refer Stakeholder List updated on 31/01/2024.	Complied
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.	The mill understands that they must notify the Certification Body (CB) in advance if they employ new contractors for handling RSPO certified palm products physically. The Transport Policy specifies	Complied

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		that approved certification bodies conducting audits for RSPO, ISCC, and MSPO standards have the authority to audit contractors periodically, if needed. Contractors and transporters are required to grant unrestricted access to their operations, systems, and information regarding the handling of Certified Sustainable Palm Oil (CSPO) and Certified Sustainable Palm Kernel (CSPK).	
3.8.12	<p>Record keeping</p> <ul style="list-style-type: none"> 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: <ul style="list-style-type: none"> a) Shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis. b) All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO. c) The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock. 	<p>Boustead Plantations Berhad has established Standard Operating Procedure to maintain all records of evidence on the implementation of SCCS documented in Supply Chain and Traceability Procedure. Refer SOP no. SSD/01/SCT-01, dated 25/01/2022. Addressed under section 4.1.4 Record Keeping which stated "Retention times for all records and reports shall be a minimum of three (3) and shall comply with legal and regulatory requirement and be able to confirm the certified status of oil palm materials or products held in stock."</p> <ul style="list-style-type: none"> i. All the sampled records related to the movements of RSPO certified materials and products were found to be accurate, complete, up-to-date, and accessible. ii. The retention period for maintaining the traceability records is 3 years as stated in the SOP. iii. The material and products movement on real-time basis is recorded in "Month End Production Report" for both CPO and PK. The data is summarised in "CPO/PK Mass Balancing Record FY 2023 & 2024. Among the information available in the format is date, FFB processed, OER, CPO amount (opening, produced and closing) and transferred CPO (mill weight, refinery weight). iv. Not Applicable since the model use was IP 	Complied

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3.8.13	<p>Extraction Rate</p> <p>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.</p>	The extraction rate for mill is calculated in daily production detail report. Conversion factor of CPO and PK production is depending on the actual OER and KER. The previous actual OER & KER is reported in Table 10 of this report.	Complied
3.8.14	<p>Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.</p>	The oil extraction rate (OER) and kernel extraction rate (KER) are updated on a daily basis. Upon reviewing the monthly production records, it is evident that the OER and KER of the mill fall within the industry average.	Complied
3.8.15	<p>Processing</p> <p>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.</p>	<p>According to the announcement summary, all registrations were found to be in order, with no RSPO volume sold for other schemes. RSPO certified volume was only downgraded to conventional Crude Palm Oil (CPO)/Palm Kernel (PK). This is in line with the Supply Chain and Traceability Procedure outlined in SOP no. SSD/01/SCT-01, dated 25/01/2022, under section 4.4 Supply Chain Models, subsection 4.4.1 Identity Preserve or Segregation. The SOP states that the mill must ensure there is no mixing of certified and non-certified material in the processing and storage of sustainable products, using methods like cleaning, flushing, or other appropriate means to achieve 100% segregated sustainable products.</p> <p>The mill received 100% certified Fresh Fruit Bunches (FFB) from its own certified supplying estate and produced 100% certified products. There were no non-certified materials received or processed, as verified through the summary mass balance for the period.</p>	Complied
3.8.16	<p>Registration of Transactions</p>	The palm oil mill, as the actor in this scenario, produces Crude Palm Oil (CPO) and Palm Kernel (PK), both covered under Figure 2 and	Complied

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	<p>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.</p> <p>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.</p>	<p>3, Annex 1 of the RSPO Supply Chain Certification Standard (SCCS). By downloading the transactions register from the certification unit's PalmTrace, the company was able to demonstrate its adherence to registering transactions in PalmTrace correctly. From February 2023 to January 2024, there were 36 announcements for CPO and 46 announcements for PK.</p> <p>RSPO Certified Volumes Sold under as conventional has been removed as per verification with Palm Trace with reference number ST-TR-4949460c-3644.</p>	
3.8.17	<p>Claims</p> <p>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.</p>	<p>The RSPO trademark was not utilized. However, the facility is cognizant of the requirements outlined in the RSPO Rules on Market Communications and Claims.</p>	Complied
General corporate communications			
4.1	<p>A corporate communication is one made by any RSPO member that highlights its RSPO membership and/or its commitment to the objectives and principles of RSPO. Corporate communication is a "non-product related" claim.</p>	<p>Boustead Plantations Berhad (BPB) has communicated its RSPO membership and commitment to the objectives and principles of RSPO through its website, specifically on the certification page (https://bousteadplantations.com.my/certification/), as well as in its Sustainability Report 2020 (https://bousteadplantations.com.my/sustainability-report/).</p>	Complied
4.2	<p>In corporate communications, a member is allowed to:</p> <ul style="list-style-type: none"> A. display its RSPO membership status B. display the RSPO web address (www.rspo.org) C. state that the member supports the work of RSPO D. state the member's history with regard to RSPO E. use the RSPO Trademark (as shown below) with a valid trademark licence number to promote its RSPO membership 	<p>In its corporate communications, Boustead Plantations Berhad (BPB) has adhered to the allowable practices. It has displayed its RSPO membership status, stated its support for the work of RSPO, and provided information about its history regarding RSPO.</p>	Complied

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4.3	Members are not allowed to use the RSPO corporate logo as shown below. This is for the sole use of the RSPO Secretariat.	Based on desktop review, site visit and documentation review it is verified that the RSPO corporate logo is not use by the UoC.	Complied
4.4	In corporate communications, RSPO members must not make any statement that may lead consumers to believe that RSPO membership by itself implies the selling of RSPO certified palm oil products.	Based on desktop review, site visit and documentation review it is verified that the no such communication has been made by the UoC.	Complied
4.5	<p>Additionally, RSPO certified members are allowed to make statements that highlight their RSPO certification status and product-related claims in their corporate communication tools. Some permitted examples include:</p> <ul style="list-style-type: none"> • "We have been sourcing RSPO certified palm oil since (YEAR)." • "We have used (X) tonnes of RSPO certified palm oil for our products manufactured in the last year." • "We have been RSPO certified since (YEAR)." • "We have (X NUMBER OF PRODUCTS) produced using RSPO certified MB/SG palm oil." • "In (YEAR), our company sourced (X%) of palm oil derivative volumes that was used across our products manufactured as MB certified." • "Our company covered (X%) of palm oil derivative volumes used across all our products manufactured in (YEAR) with smallholder credits." • "We are RSPO certified. Ask us for our RSPO certified products." 	Referred to https://bousteadplantations.com.my/certification/ , there is a statement "As at December 2021, we have successfully obtained RSPO certification for six of our business units, comprising 20 estates and six mills. We are on track to certify all our business units by 2023".	Complied
4.6	<p>RSPO non-certified members are allowed to make product-related claims in their corporate communication tools by doing the following:</p> <p>A. Use the RSPO Trademark with a valid trademark licence number to promote its membership of RSPO. It is sufficient for non-certified members to indicate this only once in their communication.</p> <p>B. Claim statements are limited to the following examples:</p>	Referred to https://rspo.org/members/1-0012-04-000-00/ , Boustead Plantations Berhad is one of the RSPO certified members with Membership Number 1-0012-04-000-00, and has been RSPO member since 11 October 2004. Therefore, this requirement is not applicable.	Not Applicable

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	<p>i. "The rate of RSPO-certified palm oil procurement was (X%). We aim to achieve (X%) sustainable procurement by fiscal year (YEAR)."</p> <p>ii. X% of palm oil sourced by our organisation are certified through the Roundtable on Sustainable Palm Oil (RSPO) supply chains as (a) Identity Preserved, (b) Segregated, (c) Mass Balance, or (d) Book and Claim.</p> <p>C. In cases wherein an organisation/member would like to indicate their commitment to sourcing RSPO certified volumes, the statement shall be accompanied with a disclaimer: "This reported figure is not audited through RSPO Certification".</p>		
Product-specific communications			
5.1 General			
5.1.1	Product-specific communications refer to any public statement about an individual product that contains RSPO certified sustainable palm oil. These product-specific communications can be made on pack and/or off pack such as shipping documents, advertisements, flyers, brochures, posters, displays, newsletters, websites, emails, letters, offerings, invoices, (annual) reports, or media interviews.	The product-specific communications via shipping documents, advertisements, flyers, brochures, posters, displays, newsletters, websites, emails, letters, offerings, invoices, (annual) reports, or media interviews were made accordingly and as per requirements.	Complied
5.1.2	Product-specific communications are voluntary.	The product-specific communications via shipping documents, advertisements, flyers, brochures, posters, displays, newsletters, websites, emails, letters, offerings, invoices, (annual) reports, or media interviews were made accordingly and as per requirements.	Complied
5.1.3	Wherever the RSPO Label is displayed for product-specific communications, the applicable trademark licence number must be shown immediately under or next to the RSPO Label or the statement itself.	No RSPO Label is use on the product-specific communications via shipping documents, advertisements, flyers, brochures, posters, displays, newsletters, websites, emails, letters, offerings, invoices, (annual) reports, or media interviews.	Complied

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5.1.4	Use of any other trademark or label to highlight the presence of RSPO certified sustainable palm oil products is an unauthorised product-specific communication.	No other trademark or label to highlight the presence of RSPO certified sustainable palm oil products is use on the product-specific communications via shipping documents, advertisements, flyers, brochures, posters, displays, newsletters, websites, emails, letters, offerings, invoices, (annual) reports, or media interviews.	Complied
5.1.5	<p>If any organisation, which does not further modify end products or does not need to undergo Supply Chain Certification such as retailers, traders or distributors, enters into any agreement whereby the RSPO certified supplier labels products with the retailers/traders/distributors RSPO Trademark licence number, the following conditions shall be met as shown below</p> <ul style="list-style-type: none"> • RSPO members should be registered on the RSPO IT Platform and complete the information under 'description of products' field. • Both parties shall inform their certification body in writing about the agreement. • The RSPO certified supplier is responsible for ensuring that the buyer's RSPO Trademark licence number is used only on products that are supplied to that buyer. 	Based on the registration at RSPO PalmTrace, the Type of Business of the UoC is Oil Mill. Therefore, this indicator is Not Applicable.	Not Applicable
5.1.6	Organisations that do not further modify end products or that do not need to undergo Supply Chain Certification such as retailers, traders, or distributors who intend to use the RSPO Label with their own RSPO Trademark licence number in any of their product-specific communications, can do so by undergoing a remote audit. A remote audit shall be conducted by an RSPO-accredited certification body (CB) prior to the use of the RSPO Label whereby the organisation will need to demonstrate that the use is in compliance with the rules contained within this document and that the claim itself can be supported through a certified supply chain.	Based on the registration at RSPO PalmTrace, the Type of Business of the UoC is Oil Mill. Therefore, this indicator is Not Applicable.	Not Applicable

5.2 Off pack claims

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5.2.1	<p>Off pack claims are product-specific communications regarding the certified sustainable palm oil contained within the product(s) made on any communication materials such as shipping documents, advertisements, flyers, brochures, posters, displays, newsletters, websites, emails, letters, offerings, invoices, (annual) reports, or media interviews. The RSPO Label should be used together with the valid trademark licence number wherever an off pack claim is made.</p>	<p>The product-specific communications via shipping documents, advertisements, flyers, brochures, posters, displays, newsletters, websites, emails, letters, offerings, invoices, (annual) reports, or media interviews were made accordingly and as per requirements.</p> <p>No RSPO Label is use on the product-specific communications via shipping documents, advertisements, flyers, brochures, posters, displays, newsletters, websites, emails, letters, offerings, invoices, (annual) reports, or media interviews.</p> <p>Despatch of Mill Produce stated all despatch of CSPO and CSPK must be accompanied by relevant documents such as weighbridge tickets, delivery order, shipping documents etc. reviewed the sampled despatch records as follows:</p> <p>CSPO</p> <ul style="list-style-type: none"> a) Buyer Name: Lahad Datu Edible Oil Sdn Bhd b) Seller Name: Segaria POM c) Loading/Delivery date: 14/12/2023 d) Document issue date: 14/12/2023 e) RSPO Certificate No: RSPO682292 f) Description of product: CSPO IP g) Quantity of product: 35.28 MT h) Transport Documentation: SD XXXX i) Unique Identification No: 482XXX <p>CSPK</p> <ul style="list-style-type: none"> a) Buyer Name: Lahad Datu Edible Oil Sdn Bhd b) Seller Name: Segaria POM c) Loading/Delivery date: 30/12/2023 	Complied
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		d) Document issue date: 30/12/2023 e) RSPO Certificate No: RSPO682292 f) Description of product: CSPK IP g) Quantity of product: 34.86 MT h) Transport Documentation: SW XXXX i) Unique Identification No: 483XXX	
5.2.2	When confirming the sale of certified palm oil products, members must adhere to the requirements of the RSPO SCCS. This includes stating the supply chain model and certificate number under which the claim is being made.	<p>Each RSPO Shipping Announcement was performed accordingly by the Marketing Department.</p> <p>Despatch of Mill Produce stated all despatch of CSPO and CSPK must be accompanied by relevant documents such as weighbridge tickets, delivery order, shipping documents etc. reviewed the sampled despatch records as follows:</p> <p>CSPO</p> <ul style="list-style-type: none"> a) Buyer Name: Lahad Datu Edible Oil Sdn Bhd b) Seller Name: Segaria POM c) Loading/Delivery date: 14/12/2023 d) Document issue date: 14/12/2023 e) RSPO Certificate No: RSPO682292 f) Description of product: CSPO IP g) Quantity of product: 35.28 MT h) Transport Documentation: SD XXXX i) Unique Identification No: 482XXX <p>CSPK</p> <ul style="list-style-type: none"> a) Buyer Name: Lahad Datu Edible Oil Sdn Bhd b) Seller Name: Segaria POM 	Complied

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		c) Loading/Delivery date: 30/12/2023 d) Document issue date: 30/12/2023 e) RSPO Certificate No: RSPO682292 f) Description of product: CSPK IP g) Quantity of product: 34.86 MT h) Transport Documentation: SW XXXX i) Unique Identification No: 483XXX	
5.2.3	<p>Where a distributor or wholesaler takes title to products containing certified sustainable palm oil products, the requirements of the RSPO SCCS can follow either one of these two options:</p> <ul style="list-style-type: none"> • If the distributor or wholesaler holds only a distributor licence, it may only communicate RSPO certified palm oil products by linking the product to the manufacturer using the manufacturer's SCCS certificate number. This covers both brand and own brand products. However, in the case of own brand products, it is essential that customers are aware that the products have been made on behalf of the distributor or wholesaler, with specific evidence either through on pack claims or documentation. • If the distributor or wholesaler is supply chain certified, they should follow the requirements outlined in section 5.2.2. 	Based on the registration at RSPO PalmTrace, the Type of Business of the UoC is Oil Mill. Therefore, this indicator is Not Applicable.	Not Applicable
5.3 On pack claims			
5.3.1	Only RSPO members who have supply chain certification and members who have undergone remote audit as per 5.1.6 are allowed to make on pack claims about the certified sustainable palm oil contained within the product(s) as per Module A, B, C and E. RSPO members who have purchased RSPO Credits are entitled to claim their support for the production of certified sustainable palm oil as per Module D.	There is no On Pack Claim by mill since they produce only raw product which is CPO and PK only. Not applicable as no packings required for the mill products as deliveries made in bulk via tanker for CPO and cargo lorry for PK. Delivery documents specified only RSPO module i.e. CPO IP and PK IP.	Not Applicable
5.3.2	In case of limited space, RSPO allows flexibility to use a one-line arrangement claim together with a valid trademark licence number for on	There is no On Pack Claim by mill since they produce only raw product which is CPO and PK only. Not applicable as no packings	Not Applicable

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	<p>pack communications as below without having to use any RSPO Label. The licence number has to measure at least 4pt (1.4mm) in size and the font must be Calibri. The following options shall be considered:</p> <p>A) For Identity Preserved (IP)/ Segregated (SG) Certified Products:</p> <ul style="list-style-type: none"> • RSPO IP/SG CERTIFIED* • Contains RSPO IP/SG palm oil* • Contains RSPO certified palm oil (IP/SG)* <p>*Add RSPO TM Licence Number below or next to the claim.</p>	<p>required for the mill products as deliveries made in bulk via tanker for CPO and cargo lorry for PK. Delivery documents specified only RSPO module i.e. CPO IP and PK IP.</p>	
	<p>B) or Mass Balance (MB) Certified Products:</p> <ul style="list-style-type: none"> • RSPO MIXED* • Contributes to the production of RSPO certified palm oil* • Contains RSPO certified palm oil (MB)* <p>*Add RSPO TM Licence Number below or next to the claim.</p>	<p>There is no On Pack Claim by mill since they produce only raw product which is CPO and PK only. Not applicable as no packings required for the mill products as deliveries made in bulk via tanker for CPO and cargo lorry for PK. Delivery documents specified only RSPO module i.e. CPO IP and PK IP.</p>	Not Applicable
	<p>C) For Partially Certified Products:</p> <ul style="list-style-type: none"> • RSPO 50% MIXED* • Contains at least 50% RSPO certified palm oil* <p>*Add RSPO TM Licence Number below or next to the claim.</p>	<p>There is no On Pack Claim by mill since they produce only raw product which is CPO and PK only. Not applicable as no packings required for the mill products as deliveries made in bulk via tanker for CPO and cargo lorry for PK. Delivery documents specified only RSPO module i.e. CPO IP and PK IP.</p>	Not Applicable
	<p>D) For Products covered with Book and Claim (B&C):</p> <ul style="list-style-type: none"> • RSPO CREDITS* • Supports the production of RSPO certified palm oil* • Contains palm oil covered by the purchase of RSPO Credits* <p>*Add RSPO TM Licence Number below or next to the claim.</p>	<p>There is no On Pack Claim by mill since they produce only raw product which is CPO and PK only. Not applicable as no packings required for the mill products as deliveries made in bulk via tanker for CPO and cargo lorry for PK. Delivery documents specified only RSPO module i.e. CPO IP and PK IP.</p>	Not Applicable
5.3.3	<p>On pack claims shall not include information about the claimant's RSPO membership status.</p>	<p>There is no On Pack Claim by mill since they produce only raw product which is CPO and PK only. Not applicable as no packings required for the mill products as deliveries made in bulk via tanker</p>	Not Applicable

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		for CPO and cargo lorry for PK. Delivery documents specified only RSPO module i.e. CPO IP and PK IP.	
5.3.4	Members shall not communicate to consumers information about their suppliers' RSPO membership status.	There is no On Pack Claim by mill since they produce only raw product which is CPO and PK only. Not applicable as no packings required for the mill products as deliveries made in bulk via tanker for CPO and cargo lorry for PK. Delivery documents specified only RSPO module i.e. CPO IP and PK IP.	Not Applicable
5.3.5	Use of the RSPO Label is restricted to claims about RSPO certified sustainable palm oil contained in products and is not authorised for use in relation to any other ingredient.	There is no On Pack Claim by mill since they produce only raw product which is CPO and PK only. Not applicable as no packings required for the mill products as deliveries made in bulk via tanker for CPO and cargo lorry for PK. Delivery documents specified only RSPO module i.e. CPO IP and PK IP.	Not Applicable
5.3.6	All members making on pack claims are encouraged to submit the information and images of their end products that carry the RSPO Label via the MyRSPO portal.	There is no On Pack Claim by mill since they produce only raw product which is CPO and PK only. Not applicable as no packings required for the mill products as deliveries made in bulk via tanker for CPO and cargo lorry for PK. Delivery documents specified only RSPO module i.e. CPO IP and PK IP.	Not Applicable
MODULE A – IDENTITY PRESERVED			
	95% of the palm oil content must be RSPO IP certified.	CPO and PK content is 100% IP Certified Oil Palm where Segaria POM only received FFB from one supply bases which is Segaria Estate. There no changes compare to last year.	Complied
	If 100% of RSPO IP certified palm oil content cannot be sourced, a maximum of 5% volume from other non-certified sources is allowed and the reason for this must be fully justified. The volume of the non-certified palm oil content shall be covered by the purchase of RSPO Credits of equivalent volume.	CPO and PK content is 100% IP Certified Oil Palm where Segaria POM only received FFB from one supply bases which is Segaria Estate. There no changes compare to last year.	Complied
Messaging			

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	<p>Messaging ALLOWED for storytelling in product-specific communications may include any of the following elements:</p> <ul style="list-style-type: none"> The palm oil products contained in this product have been certified to come from RSPO sources. www.rspo.org By choosing this product, you are sure that it contains RSPO certified palm oil. For more information: www.rspo.org RSPO certified sustainable palm oil products were kept apart from other palm oil products throughout the supply chain. www.rspo.org Certified sustainable palm oil products can be traced back to RSPO certified mills and plantations. www.rspo.org The entire supply chain is monitored by independent, RSPO-accredited auditors. www.rspo.org RSPO certified sustainable palm oil has been produced according to stringent environmental and social criteria. www.rspo.org 	<p>No evidence of storytelling in product related communication. Segaria POM is producing crude palm product and does not involved in any labelling of end product</p> <p>The product-specific communications via shipping documents, advertisements, flyers, brochures, posters, displays, newsletters, websites, emails, letters, offerings, invoices, (annual) reports, or media interviews were made accordingly and as per requirements.</p> <p>The messaging use on the product-specific communications via shipping documents, advertisements, flyers, brochures, posters, displays, newsletters, websites, emails, letters, offerings, invoices, (annual) reports, or media interviews was made aligned with the requirement.</p> <p>Palm Oil Mill is producing crude palm product and does not involved in any "messaging". Therefore, this indicator was not applicable.</p>	Not Applicable
Product-Specific Communications Labelling			
	<p>Members are allowed to use the RSPO Label in one of the following ways:</p> <ul style="list-style-type: none"> RSPO Trademark that includes the tag "CERTIFIED"; or RSPO Trademark that includes the tag "This product contains certified sustainable palm oil". 	<p>No evidence of use the RSPO Label by the UoC. Thus, cant further assess during this audit.</p>	Complied
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	<p>(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, FFB suppliers and local communities and prohibits intimidation and harassment by the</p>	<p>There are no changes compare to last year where Boustead Plantations Berhad adopt the Policy that has been established for respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD) is documented, "Polisi</p>	Complied

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	unit of certification and contracted services, including contracted security forces. - Critical (Major) compliance -	Kemampuan BPB” that has been signed by chief executive officer, Mr Zainal Abidin Shariff, on 12/07/2021. Stated in the clause 2.2.4, that the management committed to ensure that no harassment to HRD either individual or group. Communication of the policy has been conducted during the morning muster call for Segaria Estate while for Segaria POM, it has been conducted in separate session for both Shift A and Shift B. For stakeholders, it has been conducted during the stakeholders’ consultation that has been done for both operating units. Interview conducted by auditor for sample workers and stakeholders confirmed that the policy has been communicated and they can demonstrate their understanding on the policy.	
4.1.2	The unit of certification does not instigate violence or use any form of harassment in their operations. - Minor compliance -	Boustead Plantations Berhad prohibits any form of harassment in their operation as per policy that has been established. Interview with the workers and stakeholders confirmed that they are aware of prohibition for any harassment by the management and action will be taken for any cases of harassment that happen. As verified during the audit, there was no harassment cases that has happen in both operating units that been confirmed through interview with both workers and stakeholders	Complied
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 whistle-blowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD. - Critical (Major) compliance -	Grievances procedure has been documented in the document title “Policy and procedures- grievance procedure” reference number HR/2022/023/003 revision 0 issuance date 01/03/2022 that been prepared by Mr Fadzly Mahyuddin, Head, Human Resources and Admin. Stated in the procedure that for workers, it can be reported to immediate superior and need to be responded within (3) working days and if the workers did not satisfied with the decision, the	Complied

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		<p>grievance can be transferred to head of department and HOD need to respond within (5) working days and grievance will be transferred to Human Resource department and need to be responded within (10) workings days and human resource need to facilitate a discussion that consist three (3) panel members to be appointed by the human resources. If no agreement reached after (10) days of meetings, issues will be presented to chief executive officer and decision of executive officer is final.</p> <p>Stated in the clause 5.8, that the management of Boustead Plantations Berhad gives full assurance to employees, complainants and individuals or associations action as human rights defenders (HRD) that there will be no violence, intimidation, or retaliation before, during and after the problem-solving process. Stated also that the company assured to complainants will be protected and will not be threatened or disclosure of the complainant`s information to the parties involved.</p>	
4.2.2	<p>Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.</p> <p>- Minor compliance -</p>	<p>The management has conducted the stakeholders meeting for both operating units. Sighted the minute of meeting and attendance list. The stakeholders were briefed regarding the sustainability of the estate, the management plan, policy and complaint/grievances procedure.</p> <p>Socialization of the procedure by the mill manager for all the workers during the morning briefing and has been verified based on the training records and interview conducted to the workers. There is evidence that all workers can demonstrate their understanding on the procedure. There is no illiterate parties has been identified.</p>	Complied
4.2.3	<p>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.</p> <p>- Minor compliance -</p>	<p>Sample has been taken for some complaint date has been maintained by the management of all operating units in the logbook title Compliant/Grievances records books. Most of the complaint is</p>	Complied

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		regards to house repair. There is evidence that action has been taken for each complaint as per timeline stated.	
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. - Minor compliance -	Stated in the grievance procedure in clause 5.8.3, the complainants can use a third party such as lawyer, association, or non-profit organizations (NGO) to make a complaint directly to the management. Neither any complaints nor land dispute occurred in Segaria POM and estates at the time of audit that require the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.	Complied
Criterion 4.3: The unit of Certification contributes to local sustainable development as agreed by local communities.			
4.3.1	Contributions to community development that are based on the results of consultation with local communities are demonstrated. - Minor compliance -	The estate has conducted multiple Corporate Social Responsibilities (CSR) events in the year 2023. Sighted the record of CSR which include: 1. Covid 19 Vaccine dated 24/01/2023 2. Majlis Berbuka Puasa – 14/04/2023 3. Sambutan Hari Raya – 03/05/2023 4. Rice incentive to workers	Complied
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. - Critical (Major) compliance -	There is no changes compare to last year. Segaria Estate consist of 2 division which are Main division and Sipit Division with total area of 4,746.20 Ha. Sipit Division has been leased for 98 years originally owned by Sabah Agri Development (Holdings) Co. Sdn Bhd in year 1965. Leasing agreement sighted for provisional lease title number 126290122 and in 1974, additional area leased for 99 years old for 2 land provisional leasing reference number 126290060 which also where Segaria POM located and 125311284 by Sabah state	Complied

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		government. In 1980, 85% of the land has been planted with oil palm. As for the day of audit, total 4,465.10Ha.	
4.4.2	Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include:	There is no evidence of any use local community land that requires negotiations or agreements detailing FPIC processes. Details of the land ownership are as per Indicator 4.4.1 above. All palms that have been planted has entered 2 nd cycle of planting. Therefore, this indicator is not applicable.	Complied
4.4.2a	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. - Minor compliance -	There is no evidence of any local community land that requires discussions or with affected community groups. Details of the land historical ownership are as per Indicator 4.4.1 above. Therefore, this indicator is not applicable.	Complied
4.4.2b	Evidence that the unit of certification has respected communities' decisions to give or withhold their consent to the operation at the time that these decisions were taken. - Minor compliance -	There is no evidence of any local community land that requires discussions or with affected community groups. Details of the land historical ownership are as per Indicator 4.4.1 above. Therefore, this indicator is not applicable.	Complied
4.4.2c	Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by affected communities, including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land. - Minor compliance -	There is no evidence of any local community land that requires discussions or with affected community groups. Details of the land historical ownership are as per Indicator 4.4.1 above. Therefore, this indicator is not applicable.	Complied
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).	There is no evidence of any local community land that requires maps of appropriate scale showing the extent of recognized legal, customary or user rights affected local communities. Therefore, this indicator is not applicable.	Complied

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	- Critical (Major) compliance -		
4.4.4	All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements. - Minor compliance -	All available relevant documents are as per details in Indicator 4.4.1 which show legal ownerships of each operating units above. There is no land conflict involved and no proposed benefit sharing nor legal arrangements. All palms that have been planted has entered 2 nd cycle of planting. Therefore, this indicator is not applicable.	Complied
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. - Critical (Major) compliance -	There is no evidence of any local community land involved and so this indicator is not applicable.	Complied
4.4.6	There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties. - Minor compliance -	There is no evidence of any local community land involved and so this indicator is not applicable.	Complied
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. - Critical (Major) compliance -	There is no changes compare to last year. Segaria Estate consist of 2 division which are Main division and Sipit Division with total area of 4,746.20 Ha. Sipit Division has been leased for 98 years originally owned by Sabah Agri Development (Holdings) Co. Sdn Bhd in year 1965. Leasing agreement sighted for provisional lease title number 126290122 and in 1974, additional area leased for 99 years old for 2 land provisional leasing reference number 126290060 which also where Segaria POM located and 125311284 by Sabah state government. In 1980, 85% of the land has been planted with oil palm. As for the day of audit, total 4,465.10Ha.	Complied
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	There is no new planting for all operating units. It has been verified by the auditor through Global Risk Assessment Services System	Complied

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	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. - Critical (Major) compliance -	(GRASS) and interview with local communities and neighbouring estate.	
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 are non-coercive and entered into voluntarily and carried out prior to new operations. - Minor compliance -	There is no new planting for all operating units. It has been verified by the auditor through Global Risk Assessment Services System (GRASS) and interview with local communities and neighbouring estate.	Complied
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. - Minor compliance -	There is no new planting for all operating units. It has been verified by the auditor through Global Risk Assessment Services System (GRASS) and interview with local communities and neighbouring estate.	Complied
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. - Minor compliance -	There is no new planting for all operating units. It has been verified by the auditor through Global Risk Assessment Services System (GRASS) and interview with local communities and neighbouring estate.	Complied
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. - Minor compliance -	There is no new planting for all operating units. It has been verified by the auditor through Global Risk Assessment Services System (GRASS) and interview with local communities and neighbouring estate.	Complied

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4.5.7	New lands are not acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations without consent under the right of eminent domain of the federal and state land acquisition legislations. - Minor compliance -	There is no new planting for all operating units. It has been verified by the auditor through Global Risk Assessment Services System (GRASS) and interview with local communities and neighbouring estate.	Complied
4.5.8	(C) New lands are not acquired in areas inhabited by communities in voluntary isolation. - Critical (Major) compliance -	There is no new planting for all operating units. It has been verified by the auditor through Global Risk Assessment Services System (GRASS) and interview with local communities and neighbouring estate.	Complied
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. - Critical (Major) compliance -	Documented in "Prosedur Penentuan Hak Pemilikn Tanah". The procedure has outlined the process of identifying legal, customary or user rights and also people that entitle for compensation. Based on documentation review and interviews conducted with local communities, there is no evidence of any land dispute.	Complied
4.6.2	(C) A mutually agreed procedure for calculating and distributing fair 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. - Critical (Major) compliance -	There are no changes compared to last year where previous procedure is still applicable in the document Fair Compensation dated 04/02/2015. The objective of the procedure is to ensure implementation of a fair compensation for any issue/ disputes related land power to claim rights, ownership and access to land between parties involved in considering differences in ethic groups' gender differences etc. It is also to ensure any negotiation concerning compensation are dealt with through a documented system that enables indigenous people, local communities and other stakeholders are treated fairly and to have mutual benefit of the company and the parties involved. Based on documentation review and interviews conducted with local communities, there is no evidence of any land dispute.	Complied

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4.6.3	Evidence is available that equal opportunities are provided to both men and women to hold land titles for scheme small holdings. - Minor compliance -	There is no scheme smallholder involved in the certification unit.	Not Applicable
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. - Minor compliance -	SOP refer to Indicator 4.6.1. There was no land dispute reported since last. This has verified through interview with the stakeholders.	Complied
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. - Critical (Major) compliance -	Documented in "Prosedur Penentuan Hak Pemilikn Tanah". The procedure has outline the process of identifying legal, customary or user rights and also people that entitle for compensation. Based on documentation review and interviews conducted with local communities, there is no evidence of any land dispute.	Complied
4.7.2	(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. - Critical (Major) compliance -	There are no changes compared to last year where previous procedure is still applicable in the document Fair Compensation dated 04/02/2015. The objective of the procedure is to ensure implementation of a fair compensation for any issue/ disputes related land power to claim rights, ownership and access to land between parties involved in considering differences in ethic groups' gender differences etc. It is also to ensure any negotiation concerning compensation are dealt with through a documented system that enables indigenous people, local communities and other stakeholders are treated fairly and to have mutual benefit of the company and the parties involved. Based on documentation review and interviews conducted with local communities, there is no evidence of any land dispute.	Complied

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4.7.3	Communities that have lost access and rights to land for plantation expansion are given opportunities including employment and supply contracts to benefit from plantation development. - Minor compliance -	Not applicable since there is no issues of land has been identified.	Complied
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. - Minor compliance -	There are no customary right lands both operating units under Segaria Certification Units. It has been confirmed through interview with local communities and neighbouring estate.	Complied
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. - Critical (Major) compliance -	There are no customary right lands both operating units under Segaria Certification Units. It has been confirmed through interview with local communities and neighbouring estate.	Complied
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) - Minor compliance -	There are no customary right lands both operating units under Segaria Certification Units. It has been confirmed through interview with local communities and neighbouring estate.	Complied
4.8.4	For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable).	There are no customary right lands both operating units under Segaria Certification Units. It has been confirmed through interview with local communities and neighbouring estate.	Complied

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	- Minor compliance -		
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. - Minor compliance -	Current FFB prices was displayed at Weighbridge. FFB Prices was based on MPOB, and it was publicly available and accessible. Segaria POM operates under the Identity Preserve Supply Chain Model without the inclusion of smallholders. Thus, this indocatopr was not applicable.	Not Applicable
5.1.2	(C) Evidence is available that the unit of certification explains the FFB pricing to smallholders on request from individual smallholders (at least once a year or upon request). - Critical (Major) compliance -	The management has socialized the ISH programs during the stakeholder meeting dated 29/01/2024. The topics covered was Current and previous FFB Prices, FFB Pricing Mechanism, RSPO Certification and RSPO P&C. Segaria POM operates under the Identity Preserve Supply Chain Model without the inclusion of smallholders. Thus, this indicator was not applicable.	Not Applicable
5.1.3	(C) Fair pricing, calculated as a portion of the international CPO price less costs is provided to smallholders in the supply base and documented. - Critical (Major) compliance -	The management has socialized the ISH programs during the stakeholder meeting dated 29/01/2024. The topics covered was Current and previous FFB Prices, FFB Pricing Mechanism, RSPO Certification and RSPO P&C. Segaria POM operates under the Identity Preserve Supply Chain Model without the inclusion of smallholders. Thus, this indicator was not applicable.	Not Applicable
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. - Critical (Major) compliance -	The management has socialized the ISH programs during the stakeholder meeting dated 29/01/2024. The topics covered was Current and previous FFB Prices, FFB Pricing Mechanism, RSPO Certification and RSPO P&C. Segaria POM operates under the Identity Preserve Supply Chain Model without the inclusion of smallholders. Thus, this indicator was not applicable.	Not Applicable

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5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe. - Minor compliance -	The management has socialized the ISH programs during the stakeholder meeting dated 29/01/2024. The topics covered was Current and previous FFB Prices, FFB Pricing Mechanism, RSPO Certification and RSPO P&C. Segaria POM operates under the Identity Preserve Supply Chain Model without the inclusion of smallholders. Thus, this indicator was not applicable.	Not Applicable
5.1.6	(C) Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given. - Critical (Major) compliance -	The management has socialized the ISH programs during the stakeholder meeting dated 29/01/2024. The topics covered was Current and previous FFB Prices, FFB Pricing Mechanism, RSPO Certification and RSPO P&C. Segaria POM operates under the Identity Preserve Supply Chain Model without the inclusion of smallholders. Thus, this indicator was not applicable.	Not Applicable
5.1.7	Weighbridges used for determining payment to smallholders are verified by an independent third party on a regular basis (this can be government). - Minor compliance -	Records of weighing equipment stamping was maintained on annual basis at visited operating units even though there is no smallholder within Segaria POM certification unit. Weighbridge calibration #B2013772 inspected by De Metrology dated 12/01/2024	Complied
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. - Minor compliance -	The management has socialized the ISH programs during the stakeholder meeting dated 29/01/2024. The topics covered was Current and previous FFB Prices, FFB Pricing Mechanism, RSPO Certification and RSPO P&C. Segaria POM operates under the Identity Preserve Supply Chain Model without the inclusion of smallholders. Thus, this indicator was not applicable.	Not Applicable
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. - Critical (Major) compliance -	Grievances procedure has been documented in the document title "Policy and procedures- grievance procedure" reference number HR/2022/023/003 revision 0 issuance date 01/03/2022 that been prepared by Head, Human Resources and Admin.	Complied
Criterion 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains.			

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5.2.1	<p>The Company consults with interested smallholders (irrespective of type) within the Unit of Certification, 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.</p> <p>- Minor compliance -</p>	<p>Segaria POM adopted Identity Preserved Supply Chain Module and only processes Fresh Fruit Bunches (FFB) from Segaria Estate. There are no smallholders in its supply base. It was confirmed via interview session with stakeholders that they have been briefed during stakeholder consultation dated 29/01/2024. As per audit sate, there is no smallholders interested to join the RSPO ISH programme.</p>	Complied
5.2.2	<p>The unit of certification develops and implements smallholder support programme to improve smallholder livelihood and build their capacity to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Independent Smallholder Standard or RISS).</p> <p>- Minor compliance -</p>	<p>Segaria POM adopted Identity Preserved Supply Chain Module and only processes Fresh Fruit Bunches (FFB) from Segaria Estate. There are no smallholders in its supply base. It was confirmed via interview session with stakeholders that they have been briefed during stakeholder consultation dated 29/01/2024. As per audit sate, there is no smallholders interested to join the RSPO ISH programme.</p>	Complied
5.2.3	<p>Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production.</p> <p>- Minor compliance -</p>	<p>Segaria POM adopted Identity Preserved Supply Chain Module and only processes Fresh Fruit Bunches (FFB) from Segaria Estate. There are no smallholders in its supply base. It was confirmed via interview session with stakeholders that they have been briefed during stakeholder consultation dated 29/01/2024. As per audit sate, there is no smallholders interested to join the RSPO ISH programme.</p>	Complied
5.2.4	<p>(C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.</p> <p>- Critical (Major) compliance -</p>	<p>Segaria POM adopted Identity Preserved Supply Chain Module and only processes Fresh Fruit Bunches (FFB) from Segaria Estate. There are no smallholders in its supply base. It was confirmed via interview session with stakeholders that they have been briefed during stakeholder consultation dated 29/01/2024. As per audit sate, there is no smallholders interested to join the RSPO ISH programme.</p>	Complied

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5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the Smallholder support programme. - Minor compliance -	Segaria POM adopted Identity Preserved Supply Chain Module and only processes Fresh Fruit Bunches (FFB) from Segaria Estate. There are no smallholders in its supply base. It was confirmed via interview session with stakeholders that they have been briefed during stakeholder consultation dated 29/01/2024. As per audit sate, there is no smallholders interested to join the RSPO ISH programme.	Complied
Principle 6: Respect workers' rights and conditions			
Criterion 6.1: Any form of discrimination is prohibited.			
6.1.1	(C) A 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. - Critical (Major) compliance -	There are no changes compare to last year where Boustead Plantations Berhad adopt Equal Opportunity Policy dated 02/12/2019 signed by CEO and displayed at the main notice boards and at the workers' housing. The Policy states that there will be no discrimination based on race, national origin, religion, gender, union membership and age. Interviews held with local and foreign workers (both male and female) at both units, confirmed that there is no form of discrimination. The workers confirmed that they were given equal employment opportunities and are able to enjoy all the benefits and use of amenities accorded by the Company.	Complied
6.1.2	(C) Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against including charging of recruitment fees for foreign workers. - Critical (Major) compliance -	Based on interviews with workers at both sites, documents sighted, and observations made, there is no evidence that there has been any form of discrimination against any local or foreign employees. Review of pay checks and employment contracts also confirm that all workers irrespective of nationalities, gender, religion, etc. are accorded the same employment terms and receive the same wages for the same scope of work. All foreign workers sampled confirmed that they enjoy the same benefits and amenities such as sick leave, annual leave.	Complied

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		There is also no evidence of recruitment fee has been imposed on any of the workers sampled. As per verification, the system that has been established since last year is effective to ensure that there is no discrimination in both operating units	
6.1.3	The unit of certification demonstrates that recruitment selection, hiring, access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available. - Minor compliance -	Verifications has been made for local and foreign workers in term of implementation of procedure. There is evidence that procedure has been properly implemented. Document verified as per below: a) Job application forms b) Interview records c) Approval records d) Employment contract/ Contract of services. Sample has been taken for 6 workers in both operating units that has been recruited in year 2023 which is both from Indonesia and Malaysia. It has been further verified through interview with the workers itself which confirmed that recruitment procedure has been implemented accordingly. There is no termination has been made by the management for both operating units.	Complied
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. - Minor compliance -	As per interview with female workers, there is no pregnancy test has been done to all workers regardless types of workers. It has been further confirmed with hospital assistant for both operating units. Pregnancy test only will be conducted once there is delay of menstrual report by the workers itself.	Complied
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. - Critical (Major) compliance -	Gender committee has been established for both operating units which has been known is PEWANIS (Persatuan Wanita Segaria) with participation of female workers and staff. The objective of the gender committee is to raised awareness on sexual harassment, and any issues of women and to organize any activities related to women. For Segaria POM, latest gender committee meeting has	Complied

		been conducted on 17/06/2023 and for Segaria Estate, it has been done on 28/01/2023. Several activities have been done such as women's night, women health talks, cooking class and others. Interview with sample female workers confirmed that all women has been given opportunities to be part of the committee.	
6.1.6	There is evidence of equal pay for the same work scope. - Minor compliance -	There is evidence that all workers have been paid according to minimum wages order 2022 and equal to types of works. For Segaria POM, all workers have been on daily rates RM57.69. While for estates workers, most of the operations, has been paid on piece rate. Sample has been taken for fertilizers applications, spraying and harvesting. Sample has been taken for workers from different origin which are Indonesia, Malaysia and Philippines and different gender.	Complied
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 (English or Bahasa Malaysia) and explained to them in language they understand. - Critical (Major) compliance -	There is no collective agreement for all operating units since there is no union has been established or existed in both operating units. Pays and conditions based on Sabah Labor Ordinance, employment contract, and others permit that applicable While piece rate works, it has been documented approved by the management and will be revised on annual basis if there is any requirement. As per interview, the rate has been done base on the motion study conducted and average earning per workers and productivity. Communication of the employment contract has been done to all workers which has been verified based on the training records and interview with sample workers where they can demonstrate their understanding on the content of the employment contract.	Complied
6.2.2	(C) Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions,	Sample has been taken for both estate and POM from different categories, gender, origin countries and gender has been sampled	Complied

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	<p>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. This includes a form of record for work done by family members.</p> <p>- Critical (Major) compliance -</p>	<p>and sighted there is evidence that employment contract has been signed by the employees and the management. The employment contract has detail up the term and condition and payment such as types of works, wages, notice period, overtime, annual leave, and sick leave.</p> <ul style="list-style-type: none"> Public holiday: 15 days Sick leave: 14 days for less than 2 years, 18 days for 2 years and below 5 years, 22 days for more than 5 years Maternity leave: 60 days Overtime: paid 1.5 x total hours works x salary per hours Notice period: 1 months 	
6.2.3	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>There is evidence compliance of legal requirement base on sample workers that has been taken based on pay slips, overtime records and employment contract.</p> <p>Sample of 26 of workers has been taken and verified based on the employment contract that has been signed by both parties (management and workers), payslips for month June'23, Sept'23 and Oct'23, records of overtime, checkroll book and inputs form.</p>	Complied
6.2.4	<p>(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 (5years) is allowed to upgrade the infrastructure.</p> <p>- Critical (Major) compliance -</p>	<p>There is evidence that adequate housing has been provided to all the workers where 1 family has been provided with 1 house with 2 or 3 rooms. There is evidence that all house attached with bathroom and toilet. Water has been provided for free which has been treated by Segaria POM. There are 1 government school which is SK Segaria and also Community Learning Centre (CLC) which has been managed by Indonesian Government with assistance of Segaria Estate. There are sport facilities such as futsal court, badminton court and <i>sepak takraw</i> court. Other than that, the management has provided creche for kids below than 5 years old. Linesite inspection has been conducted on weekly basis. Refer latest</p>	Complied

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		inspection record dated 28/01/2024 and 27/01/2024. The records for weekly on-site inspections by the Medical Assistant (estate) are examined on a fortnightly basis in accordance with the Workers Minimum Housing and Amenities Regulation 2020.	
6.2.5	The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food. - Minor compliance -	There are 2 sundry shops has been established has been contracted to external parties. Site visit to the sundry shops confirmed that the basic needs has been sold at the sundry store. Monitoring of the pricing has been done by management on monthly basis. There is also 1 canteen has been established which sell cook foods. Night market from external parties on the 1 st week for each month selling groceries.	Complied
6.2.6	<p>A DLW is paid to all workers, including piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours.</p> <p>PROCEDURAL NOTE:</p> <p>STATEMENT FROM THE RSPO STANDARDS STANDING COMMITTEE REGARDING INDICATOR 6.2.6 ON DECENT LIVING WAGE</p> <p>With reference to procedural note of indicator 6.2.6, the RSPO has published a guidance on the DLW calculation in June 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 (As of September 2019, GLWC has developed national benchmarks in Bangladesh, Belize, Brazil, China, Colombia, Costa Rica, Dominican Republic, Ecuador, Ethiopia, Ghana, Guatemala, India, Kenya, Malawi, Mexico, Nicaragua, Pakistan, South Africa, Sri Lanka, Uganda and Vietnam These benchmarks are developed based on banana, coffee, floriculture, textile, manufacturing, seafood processing and tea industry. The RSPO is in the process of commissioning benchmarks for Malaysia and Indonesia for the palm oil sector and will develop methods to calculate and/or define DLW applicability for all palm oil producing countries in which RSPO members operate).</p> <p><i>Where a GLWC living wage standard (benchmark), or one that fulfils the basic requirements of the RSPO-endorsed living wage methodology, has been established in the country or region of operation, the same should be used as benchmarks.</i></p> <p>In the absence of such benchmarks, the RSPO will collaborate with the GLWC and/or local experts on developing oil palm industry benchmarks (Benchmark in this context may include</p>	Living wages was calculated by the management for both operating units based on RSPO "Guidance on Calculating Prevailing Wages" and Household Expenditure Report, 2019, published by Department of Statistic Malaysia. Calculation was documented in the prevailing wages which considering housing, electricity & water, education, healthcare and other benefits that has been provided. Total value calculated is MYR1,850 for both local and foreign workers.	Complied

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	<p>other approaches and/or methods to calculate the applicability of DLW in the country or region in accordance to the RSPO endorsed method for determining a DLW. Local applicability for benchmarks is important and it may differ based on the needs of each locality or country). These benchmarks will be developed in collaboration and consultation with relevant stakeholders such as palm oil industry members, workers' union, authorities and/or relevant organisations.</p> <p><i>For countries where no living wage standard is established, until such time that an RSPO endorsed benchmark for the country is in place, national minimum wages shall be paid to all workers. In addition to the payment of minimum wages, the Unit of Certification (UoC) shall conduct an assessment of the prevailing wages and in-kind benefits provided to workers in the Unit of Certification aligned with the RSPO Guidance for Implementing a Decent Living Wage (RSPO Guidance for Implementing a Decent Living Wage). The RSPO will also develop further guidance and tools to calculate DLW in line with the RSPO endorsed methodology which may include independent studies by local experts in their respective region or country).</i></p> <p>Once these benchmarks are available, this procedural note is no longer applicable. UoC shall have an implementation plan towards the payment of a DLW with specific targets, and a phased implementation process including:</p> <ul style="list-style-type: none"> • Updated assessment on prevailing wages and in-kind benefits • There is annual progress on the implementation of living wages • Where a minimum wage, based on equivalent of baskets of goods, is stipulated in Collective Bargaining Agreements (CBAs), this should be used as the foundation for the gradual implementation of the living wage payment • The UoC may choose to implement the living wage payment in a specific section as a pilot project; the pilot will then be evaluated and adapted before eventual scale up of the living wage implementation. <p>- Minor compliance -</p>		
6.2.7	<p>Permanent, full-time employment including contractors' workers and contracted workers 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</p> <p>- Minor compliance -</p>	<p>There is evidence that permanent, full-time employment is used for all core work in all operating units. It has been verified based on the workers master list, employment contract, site visit and interview with sample workers. Contractor only been appointed for FFB transport for field to POM using bin system</p>	Complied

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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	<p>(C) A published statement recognising freedom of association and right to collective bargaining in national languages (English and/or Bahasa Malaysia) is available and is explained to all workers, in language that they understand, and is demonstrably implemented.</p> <p>- Critical (Major) compliance -</p>	<p>Internal policy has been established for protection of children that has been documented in "Polisi Kemampanan BPB" that was signed by Chief Executive Officer, Mr Zainal Abidin Shariff, on 12/07/2021. Stated in clause 2.1.2, that the management respect freedom of association and right to collective bargaining as long as compliance with local regulations. The policy has been established in Bahasa and English.</p> <p>Communication of the policy has been conducted during the morning muster call for Segaria Estate while for Segaria POM, it has been conducted in separate session for both Shift A and Shift B. For stakeholders, it has been conducted during the stakeholders consultation that has been done for both operating units.</p> <p>Interview conducted by auditor for sample workers and stakeholders confirmed that the policy has been communicated and they can demonstrate their understanding on the policy.</p>	Complied
6.3.2	<p>Minutes of meetings between the unit of certification with trade unions or workers representatives, who are freely elected, are documented in national languages (English and/or Bahasa Malaysia) and made available upon request.</p> <p>- Minor compliance -</p>	<p>There is no union in Sabah and the management of operating units has taken initiate to established workers representative committee and part of mechanism to lodge any complaint and grievances. Sighted minutes meeting for both operating units conducted latest 09/12/2023 with attendance of workers representative that has been elected. Minutes meetings has been documented in Bahasa Malaysia and has been classified as publicly available document.</p>	Complied
6.3.3	<p>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.</p>	<p>As per verification, the selection of workers representative has been elected during morning mustercall. It has been further verified based on interview with workers representative and sample of</p>	Complied

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	- Minor compliance -	workers. There is evidence that those workers that has been elected including migrant workers.	
Criterion 6.4: Children are not employed or exploited.			
6.4.1	<p>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.</p> <p>- Minor compliance -</p>	<p>Internal policy was established for protection of children documented in "Polisi Kemampanan BPB" that was undertaken by chief executive officer, Mr Zainal Abidin Shariff, on 12/07/2021. Stated in clause 2.1.3, that they will practice responsible recruitment and prohibit force and child labour. Stated in clause 2.1.4, the management will practices no exploitation of child and complied with local regulations "Akta Kanak-kanak dan orang muda (pekerjaan) (Pindaan) 2019.</p> <p>Sample has been taken for contractor contract agreement where clearly stated the requirement to protect children and prohibition of child labor.</p> <p>Sample of contract agreement taken</p> <p>a) Pemborong Faizd Enterprise document number PFE01/2024</p> <p>b) Syarikat Menuju Puncak document number SMP01/2024</p> <p>c) Seng Lee Enterprise SLE 01/2024</p> <p>d) Asniey Jaya AJE01/2024</p> <p>e) Bryan Enterprise BE 01/2022</p>	Complied
6.4.2	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>The management of each operating units follows requirement as per stated in local regulations which is "Akta Kanak-kanak dan orang muda (pekerjaan) (Pindaan)" 2019 where persons under 16 and below has been classified as children and young workers has been classified between 16-18 years.</p> <p>As per sampled personal file for both operating units, there are evidence that all workers recruited were above 18 years. Age screening verification procedure has been documented in the</p>	Complied

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		recruitment procedure and established the Procedure of New Local Staff/Workers Hiring; Rev. # 1; Effective date: Feb 2020 and Foreign Workers Procedure; Rev. # 1; Issue date: Jan 2016. For recruitment of foreign workers, the main criteria must be within 18 – 45 years old. Before interview for local worker, they are required to submit copy of certificate of education and identification card for age verification and declaration of age is required during the application. Reviewed the master list of employees found that no child labour was employed.	
6.4.3	(C) Young persons may be employed only for non- hazardous work, with protective restrictions in place for that work. - Critical (Major) compliance -	Review from the master list of workers for both estate and POM and interview with the workers, it was confirmed that there are no young workers recruited by the managements of each operating units. .	Complied
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. - Minor compliance -	Communication of the policy has been conducted during the morning muster call for Segaria Estate while for Segaria POM, it has been conducted in separate session for both Shift A and Shift B. For stakeholders, it has been conducted during the stakeholders consultation that has been done for both operating units. Interview conducted by auditor for sample workers and stakeholders confirmed that the policy has been communicated and they can demonstrate their understanding on the policy.	Complied
Criterion 6.5: There is no harassment or abuse in the workplace, and reproductive rights are protected.			
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. - Critical (Major) compliance -	There is no changes compare to last year where Policy for sexual harassment policy has been established in Bahasa Malaysia and documented "Kenyataan Dasar Anti Gangguan" which has been signed by chief executive officer, Mr Zainal Abidin Shariff, 01/03/2022. As per stated in the policy that the management is committed to prohibit any sexual and harassment in all operating units in Boustead Plantation Berhad documented in the Policy and procedure- managing sexual harassment in the workplace" issuance	Complied

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		dated 01/03/2022 revision number HR/2022/023/002 where any cases of sexual/harassment that has been reported will be investigate through domestic inquiry that clearly outline in clause 5.0. In the procedure also mentioned types of harassment which are physical conduct of sexual nature, verbal conduct of sexual nature, nonverbal conduct of sexual nature and sex-based conduct. Communication of the policy Segaria POM- 14/11/2023 Segaria Estate- 17/10/2023	
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. - Critical (Major) compliance -	There are no changes compare to last year where Policy for sexual harassment policy was established in Bahasa Malaysia and documented in the document title "Kenyataan Dasar Anti Gangguan" which has been signed by chief executive officer, Mr Zainal Abidin Shariff, 01/03/2022. As per stated in the policy in clause 2.2.1, the management of Boustead Plantation Berhad will respect right especially female to reproductive right and sexual health as long as compliance with local legal and regulations. Communication of the policy Segaria POM- 14/11/2023 Segaria Estate- 17/10/2023	Complied
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. - Minor compliance -	For Segaria Estate, sample of 2 new mother has been taken that delivered on 13/08/2023 and 20/01/2024 where the new mother assessment has been done by estate hospital assistant, Puan Jeha. And has been documented in the document "Rekod Penilaian Risiko & Keperluan Bakal & Ibu Baru. There are no special needs that has been highlighted and has been confirmed through interview with new mother herself. While for Segaria POM, there are 2 females workers has been identified as new mother which the delivery date in 2022 and 2023.	Complied

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		There is no special request has been requested by both new mother and has been confirmed through interview with sample workers.	
6.5.4	A grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce. - Minor compliance -	There are no changes compare to last year where Policy for sexual harassment has been established by Boustead Plantation Berhad which clearly stated that the management is committed and guarantee that complainant will be protected, and any information will not be disclosed. Any complaint will be handled through the specific internal procedure in the document "Policy and procedure-managing sexual harassment in the workplace" issuance dated 01/03/2022 revision number HR/2022/023/002. Communication of the policy Segaria POM- 14/11/2023 Segaria Estate- 17/10/2023	Complied
Criterion 6.6: No forms of forced or trafficked labour are used.			
6.6.1	<p>(C) All workers have entered into employment voluntarily and the following are prohibited:</p> <ul style="list-style-type: none"> Retention of identity documents or passports (except for administration purposes including legalisation and renewal processes) Charging the workers for recruitment fees. Contract substitution Involuntary overtime Lack of freedom of workers to resign Penalty for termination of employment Debt bondage Withholding of wages <p>- Critical (Major) compliance -</p>	<p>As per verification by auditor, there is evidence that all workers entered into employment voluntarily.</p> <p>a. Retention of identity document or passport- As per interview and site visit, it has been found out that all workers has rights to hold their own passport including their dependent. The workers only need to submit their passport 3 months prior to the renewal.</p> <p>b. Charging of recruitment fees- It has been confirmed through interview that there is no recruitment fees has been charged for newly recruited workers. Sample has been taken for workers recruited in October'23, November'23 and December'23. It has been further confirmed through employment contact and pay slips of the workers.</p> <p>c. Contract substitution- There is no contract substitution where the workers that has been recruited aware that they will be</p>	Complied

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		<p>working in the oil plantation sector in Sabah prior to the recruitment. It also has been confirmed through the employment contract that has been signed by the workers itself and it is the only employment contract that has been signed.</p> <p>d. Involuntary overtime- As per records of check roll and payslips where overtime only allowed for daily wages not piece rate workers. Verification also has been done through interview where the workers agreed that can either accept or reject the overtime offered.</p> <p>e. Lack of freedom to resign- Stated in the employment contract that workers is able to resign with notice period of 4 weeks. Sample has been taken for workers resigned on 30/09/2023 where he has tender resignation and verified base on the resignation letter.</p> <p>f. Debt bondage: There is no evidence of any incidence of debt bondage. It has been verified based on sample of pay slips where there is no deduction of salary for debt. Further verification has been done through interview where there is no debt has been given to the workers. The is also no recruitment fee has been charged to the workers hence confirmed that there is debt bondage implement.</p> <p>g. Withholding of wages: There is no evidence of withholding of wages. Workers' wages have been paid by cash and sighted evidence of payment that has been signed by the workers. There is evidence that there no workers' wages has been withhold. It has been further confirmed through interview.</p>	
6.6.2	<p>(C) Where temporary or migrant workers are employed, a specific labour policy and/or procedures are established and implemented.</p> <p>- Critical (Major) compliance -</p>	<p>Workers for Segaria POM and Segaria Estate has been recruited from Indonesia, Philippine and Malaysia and operating units under Boustead Plantation Berhad in the document "Polisi Pekerja Asing"</p>	Complied

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		<p>which has been signed by Mr Ibrahim bin Abdul Majid on 02/12/2019.</p> <p>Stated in the policy that the foreign workers will be paid as per Minimum Wages Order 2022 and there is no discrimination will be practices. Orientation will be done for newly recruited workers regardless to the origin countries.</p> <p>Implementation has been verified where all foreign workers has been paid according to minimum wages order 2022 and treated fairly with other workers. Orientation sighted for sample of 4 newly recruited workers recruited in year 2023. Further verification has been done through interview confirmed the implementation of the policy.</p>	
Criterion 6.7: The unit of certification ensures that the working environment under its control is safe and without undue risk to health.			
6.7.1	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>The operating units have established a Safety and Health Committee with the Estate Manager serving as its leader. This appointment is in accordance with the letters of appointment signed by the Head of Segamaha - Segaria Business Unit, referenced as OSHE/COMM/210-5 and dated 15/07/2021. While for Segaria POM, Mill Manager act as Chairman of the Safety and Health Committee, Ref. No. OSHE/COMM/0083 which released on 10/02/2022 by Acting Head of Sustainability and Safety.</p> <p>For both mill and estate, the management has established a Safety Committee, with members including a secretary, representatives from both the employer and employees. These appointments are in line with the appointment letter issued by the Estate/Mill Manager. The quarterly meeting agenda covers items such as matters arising from the previous meeting, reports from workplace inspections, updates on the training program and its implementation, discussions on safety issues in the workplace, review of accident cases, consideration of HIRARC, and other safety-related concerns.</p>	Complied

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		<table><tr><th colspan="5">Reviewed latest safety minutes meeting for both operating unit</th></tr><tr><th>Operating Unit</th><th>1st meeting</th><th>2nd meeting</th><th>3rd meeting</th><th>4th meeting</th></tr><tr><td>Segaria Estate</td><td>29/03/2023</td><td>21/06/2023</td><td>27/09/2023</td><td>20/12/2023</td></tr><tr><td>Segaria POM</td><td>08/03/2023</td><td>26/06/2023</td><td>23/09/2023</td><td>09/12/2023</td></tr></table>	Reviewed latest safety minutes meeting for both operating unit					Operating Unit	1 st meeting	2 nd meeting	3 rd meeting	4 th meeting	Segaria Estate	29/03/2023	21/06/2023	27/09/2023	20/12/2023	Segaria POM	08/03/2023	26/06/2023	23/09/2023	09/12/2023	
Reviewed latest safety minutes meeting for both operating unit																							
Operating Unit	1 st meeting	2 nd meeting	3 rd meeting	4 th meeting																			
Segaria Estate	29/03/2023	21/06/2023	27/09/2023	20/12/2023																			
Segaria POM	08/03/2023	26/06/2023	23/09/2023	09/12/2023																			
6.7.2	<p>Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in national languages (English and/or Bahasa Malaysia) and explained in the language understandable to 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.</p> <p>- Minor compliance -</p>	<p>Verified Emergency Response Plans which covering Emergency Contact Numbers, Emergency Evacuation procedures, First Aid Locations, Fire Extinguisher Locations, and specific guidelines for handling emergencies like fires, chemical spillages, floods, chemicals poisoning and accidents, are available. These plans are visibly posted at strategic locations around the mill, estate office, and stores.</p> <p>Training on accident and emergency procedure was observed to be conducted on 01/06/2023.</p> <p>First aider's certificate was observed and interviewed. It was found that the certification validity until 14/11/2024 at Segaria Estate. While for Segaria POM, there are 18 workers are certified First Aider and all certificates are confirmed to be valid until 2024 and 2026. Training records for First Aid training conducted on 14/02/2023 have been reviewed.</p> <p>The operating units oversee the utilization of first aid items, as documented in the Checklist of First Aid Kit usage. The records for the months of January 2024 and February 2024 have been reviewed. It was confirmed that there are 33 first aid box in Segaria Estate has been distributed to designated personnel in charge such as mandore and supervisor. In Segaria POM, there are confirmed 30 first box has been placed at each station. Monthly inspections of</p>	Complied																				

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		<p>the first aid kits are conducted by the operating units. The inspection records for Segaria Estate, dated 06/01/2024 and 05/02/2024. While Segaria POM, the inspection of first aid box carried out on 09/11/2023, 16/12/2023, 10/01/2024.</p> <p>During the site visit and interviews with the mandore for manuring gang at PR23 and the harvesting gang at PM94, it was noted that they brought the first aid box and clean water with them during operations.</p> <p>The operating units consistently document accident-related information, including JKPP 6 forms submitted to the Department of Safety & Health, medical leave certificates, accident investigation reports, and reviews of Hazard Identification, Risk Assessment, and Risk Control (HIRARC). According to JKPP 8 submission report for year 2023, it was confirmed that there are 1 major accident and 2 minor accidents occurred in Segaria Estate and 1 minor accident in Segaria POM. Worker in Segaria Estate received 51 days of medical certificate leave while in Segaria POM, the worker received 15 days of medical certificate leave. Verified documents such JKPP 6 forms, accident investigation records, HIRARC reviews, are documented and maintained by the operating units. Based on interview with the staff, his/her SOCSO claim still under process of review at SOCSO office.</p>	
6.7.3	<p>(C) Workers use appropriate personal protective equipment (PPE), which is provided free of charge to all workers at the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.</p> <p>- Critical (Major) compliance -</p>	<p>The operating units supply Personal Protective Equipment (PPE) to workers in accordance with Safety Work Procedures and recommendations derived from risk assessment reports, including Chemical Hazard Risk Assessments (CHRA) and Noise Risk Assessments (NRA).</p> <p>Segaria Estate</p> <p>The estate ensures that all workers receive appropriate Personal Protective Equipment (PPE) based on their job types. During a site</p>	Complied

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		<p>visit at PR23, it was observed that manurer was equipped with wellington boots, apron, nitrile gloves, respirator, and safety goggles, while harvesters were provided with safety helmets, sickle/chisel covers, and wellington boots. A review of PPE issuance records for interviewed manurers and harvesters confirmed consistency with on-site observations.</p> <p>The estate conducts PPE inspections at least once every six months, as evidenced by the inspection records reviewed for the dates 07/08/2023, 24/10/2023 and 06/01/2024.</p> <p>Segaria POM</p> <p>Workers at the mill are provided with the right Personal Protective Equipment (PPE) based on their job roles. During a site visit to areas like the boiler, workshop, and laboratories, it was noticed that workers were wearing PPE, including safety helmets, leather gloves, earplugs, safety shoes, welding shields, respirators, and more.</p> <p>Safety coordinator in mill conducts PPE inspections at least once every six months, as evidenced by the inspection records reviewed for the dates 08/03/2023, 17/06/2023 and 17/01/2024</p>									
6.7.4	<p>All workers are provided with medical care and covered by accident insurance. Costs incurred from work- related incidents leading to injury or sickness are covered in accordance with Malaysian law.</p> <p>- Minor compliance -</p>	<p>Noted that all employees receive medical care, and a review of workers' profile records indicates that every worker is covered by accident insurance.</p>	Complied								
6.7.5	<p>Occupational injuries are recorded using Lost Time Accident (LTA) metrics.</p> <p>- Minor compliance -</p>	<p>Records of accidents were documented accordingly. It was verified that Records of Lost Time Accident (LTA) metrics were consistently maintained. Observed samples of accident statistics for Year 2023 as reported to DOSH are as follows:</p> <table border="1"> <thead> <tr> <th>Operating Unit</th><th>Accidents Reported</th><th>LTA</th><th>Reference No.</th></tr> </thead> <tbody> <tr> <td></td><td></td><td></td><td></td></tr> </tbody> </table>	Operating Unit	Accidents Reported	LTA	Reference No.					Complied
Operating Unit	Accidents Reported	LTA	Reference No.								

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		Segaria Estate	3	58 days	JKKP 8/168875/2023	
		Segaria POM	1	15 days	JKKP 8/154134/2023	
Principle 7: Protect, conserve and enhance ecosystems and the environment						
Criterion 7.1: Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques.						
7.1.1	(C) IPM plans are implemented and monitored to ensure effective pest control. - Critical (Major) compliance -	Segaria Estate has established an Integrated Pest Management Plan (IPM) for the year 2024. The objectives and corresponding action plans are outlined as follows: <ol style="list-style-type: none"> Objective: Prevention or minimization of loss or damage to palm and yield by pests. Action Plan: Apply pesticides approved by the Malaysia Pesticide Board when damage to the target parameter exceeds a predetermined threshold as per Operational Procedure Code (OPC). Additionally, plant beneficial plants such as Cassia Conbanensis, Turnera Subulata, and Antigono leptopus. Objective: Minimize loss and damage to ripe & unripe fruits and basal tissue of the palm base by rat attacks. Action Plan: Install barn owl boxes if necessary and maintain records of total alive owls while monitoring the condition of barns. Objective: Ensure sufficient food source (rats) for natural predators, especially barn owls. Action Plan: Utilize safe rodenticides to minimize infection to the owl population (2nd Gen.) and plan out rat control strategies to ensure adequate food supply for chick survival. Objective: To reduce the use of pesticides. Action Plan: Conduct regular training on calibration techniques and utilize low active ingredient (a.i) percentages per hectare 				Complied

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		and low chemical recommendations per hectare to minimize pesticide usage.											
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. - Minor compliance -	No species referenced in the Global Invasive Species Database and CABI.org have been sighted within the estate and POM premises.	Complied										
7.1.3	There is no use of fire for pest control unless in exceptional circumstances such as plantation sanitation, i.e. where no other effective methods exist, and with prior approval of government authorities. - Minor compliance -	Document verification, site visits, and interviews have confirmed that there is no evidence of fire being used to control pests in the estate.	Complied										
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. - Critical (Major) compliance -	<div>The justification for pesticides applied is outlined in the Oil Palm Circular (Manual). The use of pesticides is tailored to target specific pests, weeds, and diseases. This justification process considers minimizing the impact on non-target species. Details includes in Oil Palm Circular as table below:</div> <table><tr><td>Section</td><td>OPC no.</td></tr><tr><td>Weed Management in oil palm</td><td>POC 1.b</td></tr><tr><td>Lalang eradication & control</td><td>OPC 2.a</td></tr><tr><td>Rat control in oil palm</td><td>POC 4.b</td></tr><tr><td>Epiphyte eradication</td><td>OPC 4.c</td></tr></table>	Section	OPC no.	Weed Management in oil palm	POC 1.b	Lalang eradication & control	OPC 2.a	Rat control in oil palm	POC 4.b	Epiphyte eradication	OPC 4.c	Complied
Section	OPC no.												
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Epiphyte eradication	OPC 4.c												
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. - Critical (Major) compliance -	The estate maintains records of pesticides used, including details such as active ingredients utilized and their LD50, area treated, amount of active ingredient applied per hectare, and the number of applications. Refer to table below, it was indicated that amount of	Complied										

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		<div>active ingredients applied per ha significantly impacted by round of spraying activities.</div> <table><tr><th>Month & Year</th><th>A.I/ha Kg@Liter/ha</th></tr><tr><td>Jan 2023</td><td>19.51</td></tr><tr><td>Feb 2023</td><td>16.92</td></tr><tr><td>Mar 2023</td><td>16.95</td></tr><tr><td>Apr 2023</td><td>14.64</td></tr><tr><td>May 2023</td><td>19.54</td></tr><tr><td>June 2023</td><td>13.62</td></tr><tr><td>July 2023</td><td>8.20</td></tr><tr><td>Aug 2023</td><td>15.68</td></tr><tr><td>Sept 2023</td><td>12.41</td></tr><tr><td>Oct 2023</td><td>24.00</td></tr><tr><td>Nov 2023</td><td>10.10</td></tr><tr><td>Dec 2023</td><td>17.39</td></tr><tr><td>Jan 2024</td><td>17.01</td></tr></table>	Month & Year	A.I/ha Kg@Liter/ha	Jan 2023	19.51	Feb 2023	16.92	Mar 2023	16.95	Apr 2023	14.64	May 2023	19.54	June 2023	13.62	July 2023	8.20	Aug 2023	15.68	Sept 2023	12.41	Oct 2023	24.00	Nov 2023	10.10	Dec 2023	17.39	Jan 2024	17.01	
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7.2.3	<div>(C) Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.</div> <div>- Critical (Major) compliance -</div>	<div>Reduction plan for herbicide usage for Year 2023 and 2024 was observed and reviewed. Management committed to minimize implementation of chemicals by integrating biologicals methods as follows:</div> <div><ul style="list-style-type: none">• Increase number of barn owl box according to census conducted.</div>	Complied																												

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		<ul style="list-style-type: none"> • Increase number of plots for beneficial plants; <i>turnera ulmifolia</i>, <i>antigonon leptopus</i> and <i>cassia cobanensis</i> • To regularly conduct calibration training for chemical handling workers 	
7.2.4	There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines. - Minor compliance -	No prophylactic use of pesticides can be identified during site visit and confirmation with Chemical Register updated on 26/10/2023	Complied
7.2.5	<p>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 in exceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks.</p> <p>The due diligence refers to:</p> <ol style="list-style-type: none"> a) Judgment of the threat and verify why this is a major threat b) Why there is no other alternative which can be used c) Which process was applied to verify why there is no other less hazardous alternative d) What is the process to limit the negative impacts of the application e) Estimation of the timescale of the application and steps taken to limit application to the specific outbreak. <p>- Minor compliance -</p>	Observation at chemical store and documents verification via Chemical Register affirmed that there no Class 1A and Class 1B chemical has been utilized in estate and mill operation activities. Chemical ingredients commonly used are glyphosate, metsulfuron methyl, triclopyr which categorized as Class 2 and Class 3 chemicals.	Complied
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 Criteria 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they carry out.	Sighted and verified workers who handled, used and applied any chemicals has attended Safety work procedure training for chemical application, dated 25/01/2024. The training explained on method for dealing with chemicals includes premixing, storage, transportation, and disposal of chemical containers.	Complied

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	- Critical (Major) compliance -	Interview with chemical involved workers at PR23A and nursery confirmed the training and show well understanding regards to chemical handling.	
7.2.7	(C) Storage of all pesticides is in accordance with recognised best practices. - Critical (Major) compliance -	Pesticides were discovered stored in the Chemical Store on the estate, adhering to the Occupational Safety and Health Act 1994 (Act 514) and Pesticides Act 1974 (Act 149) along with their corresponding regulations. The storage facilities were consistently secured to avoid unauthorized access, and proper hazard signage was observed and well maintained at both exterior and interior walls. Adequate ventilation facilities and safety data sheets were also provided	Complied
7.2.8	All pesticide containers are triple rinsed and punctured before being disposed of and/or handled responsibly if used for other purposes. - Minor compliance -	Unused chemical containers not utilized for premixing were subjected to triple rinsing and puncturing. These containers were then classified as scheduled waste and appropriately disposed of through waste collection contractors, as outlined in Indicator 7.3.2.	Complied
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. - Critical (Major) compliance -	Based on documentation reviews (chemical usage records, chemical register, justification of pesticides, chemical bin cards, chemical stock purchase), site visits, and interview with relevant personnel (storekeeper, workers, etc.), it was noted that each estate of the UoC had not practicing the aerial spraying.	Complied
7.2.10	(C) Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated. - Critical (Major) compliance -	The estate carried out annual medical surveillance for chemical handlers, in accordance with the CHRA (Chemical Hazard Risk Assessment) report recommendations. The most recent medical surveillance took place on 24/11/2023, conducted by OHD with DOSH registration number HQ/11/DOC/00/223. Out of the 65 workers subjected to surveillance, all exhibited normal results and were deemed fit to continue their roles as chemical handlers. While	Complied

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		for Segaria POM, medical surveillance was conducted on 19/06/2023 by Occupational Health Doctor (OHD) with DOSH Reg. No. HQ/19/DOC/00/00399. It was found that all 42 workers who went the check-up are fit to continue for work without any abnormal results. The results of medical surveillance have been acknowledged by the workers involved in medical surveillance. It was noted that the document entitled in Summary Report Medical Surveillance, dated in June 2023	
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. - Critical (Major) compliance -	On-site observation at PR23A and nursery in addition to verification of the employee master list, no evidence was found indicating that individuals under the age of 18, pregnant or breastfeeding women, or those with medical restrictions were involved in work related to pesticides.	Complied
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. - Minor compliance -	Waste Management Plan for the year 2024, including the action plan for different types of waste as below: <u>Schedule Waste:</u> <ul style="list-style-type: none"> Used lubricants: Monitor lubricant usage to prevent spillages, use trays during service or repair to trap spillages, transfer used lubricants to main schedule waste store. Used filters: Collect and record in schedule waste store, assemble items in proper containers, avoid prolonged storage in one place. Empty herbicide containers: Collect and record, puncture unused containers, dispose through registered contractors. Used batteries: Collect and record, dispose through registered contractors. <u>Domestic Waste:</u>	Complied

		<ul style="list-style-type: none"> • Rubbish: Establish landfill away from water courses and residential areas, raise awareness on hygiene, monitor site cleanliness. <p>Recyclable Waste:</p> <ul style="list-style-type: none"> • POME (Palm Oil Mill Effluent): Monitor application, discuss common issues during liaison meetings. • EFB (Empty Fruit Bunches): Monitor field application records. • Re-use empty chemical containers: Label with "Re-use wastewater." • Recyclable waste: Raise awareness among workers on the benefits of recycling. <p>The action plan is monitored by the person in charge with specified time frames and status of completion.</p> <p>Waste Management Plan was not fully monitored and documented. Based on document verification, there is no evidence that description on Empty Lubricant Containers and Electrical Waste was discussed in the Management Plan and there is no documented action to be taken. This was based on objective sighted in the field visit at Segaria Estate whereby empty lubricant container was use for domestic purpose and electrical waste was disposed in the recycle bin. Thus Minor NC was raised.</p>	
7.3.2	<p>Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.</p> <p>- Minor compliance -</p>	<p>Addressed in Procedure of Schedule Waste Management Issue No. 1, dated June 2017, is the protocol for the disposal of scheduled waste and inventory management. Training sessions on scheduled waste were conducted on 02/06/2023 at Segaria Estate and 25/11/2023 at Segaria POM.</p> <p>Segaria Estate and Segaria POM have diligently monitored their inventory and disposal of scheduled waste in accordance with the Fifth Schedule (Regulation 11) of the Environmental Quality Act</p>	Complied

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		<p>1974 and the Environmental Quality (Scheduled Waste) Regulation 2005. A sample record is provided below:</p> <p><u>Segaria Estate</u></p> <p><u>Inventory</u></p> <ul style="list-style-type: none"> • File reference Number: JAS.STW.600-3/4/108 • Date Reporting: 30/01/2024 • Waste Generated: SW102, SW109, SW110, SW305, SW306, SW403, SW404, SW409, SW410 <p><u>Disposal</u></p> <p>Sample 1</p> <ul style="list-style-type: none"> • Disposal consignment note: 2023101816OTG0US • Date Disposal: 18/10/2023 • SW410: Contaminated items with chemicals: 0.1910 MT by Lagenda Bumimas Sdn Bhd <p>Sample 2</p> <ul style="list-style-type: none"> • Disposal consignment note: 2023101814DFK0P9 • Date Disposal: 18/10/2023 • SW305: Spent Lubricating Oil: 0.5860 MT by Lagenda Bumimas Sdn Bhd <p>Sample 3</p> <ul style="list-style-type: none"> • Disposal consignment note: 2023101814E16GHZ • Date Disposal: 18/10/2023 • SW306: Spent lubricating oil: 0.0210 MT by Lagenda Bumimas Sdn Bhd <p><u>Segaria POM</u></p> <p><u>Inventory</u></p>	
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		<ul style="list-style-type: none"> File reference Number: JAS.STW.600-3/1/1 Date Reporting: 31/01/2024 Waste Generated: SW102, SW103, SW109, SW305, SW306, SW322, SW409, SW410 <p><u>Disposal</u></p> <p>Sample 1</p> <ul style="list-style-type: none"> Disposal consignment note: 2023092511B0CE9Y Date Disposal: 25/09/2023 SW306: Spent Hydraulic Oil: 0.2600 MT by Lagenda Bumimas Sdn Bhd. <p>Sample 2</p> <ul style="list-style-type: none"> Disposal consignment note: 2023092511SJ4AQW Date Disposal: 25/09/2023 SW305: Spent Lubrication Oils: 0.4900 MT by Lagenda Bumimas Sdn Bhd. 												
7.3.3	<p>The unit of certification does not use open fire for waste disposal.</p> <p>- Minor compliance -</p>	<p>Segaria Estate and Segaria POM have adopted a policy of not using fire for waste disposal. Instead, disposal of domestic and non-hazardous waste is carried out through landfilling at designated areas within the estate. At the site, segregation of non-degradable and degradable waste is implemented, with dumping permitted only for degradable waste.</p> <p>Furthermore, collection of domestic waste is conducted three times a week to ensure proper management and sanitation practices.</p> <table border="1"> <tr> <th rowspan="2">Segaria Business Unit</th><th colspan="3">Landfill</th></tr> <tr> <th>Block No</th><th>Pit type</th><th>Date Open</th></tr> <tr> <td>Estate/POM</td><td>PM18C1</td><td>Non-Organic</td><td>01/02/2024</td></tr> </table>	Segaria Business Unit	Landfill			Block No	Pit type	Date Open	Estate/POM	PM18C1	Non-Organic	01/02/2024	Complied
Segaria Business Unit	Landfill													
	Block No	Pit type	Date Open											
Estate/POM	PM18C1	Non-Organic	01/02/2024											

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		Estate/POM	PM18C1	Organic	01/02/2024	
Criterion 7.4: Practices 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. - Minor compliance -	An SOP (Standard Operating Procedure) for managing soil fertility to optimize yield and minimize environmental impacts has been established. The preservation of soil fertility is guided by the organization's SOPs content, which includes directives outlined in the OPC for Soil and Water Conservation (O.P.C. No. 08a.) dated April 1996, and reviewed in August 2018.				Complied
7.4.2	Periodic tissue and soil sampling is carried out by Companies to monitor and manage changes in soil fertility and plant health. - Minor compliance -	Foliar and soil sampling were conducted by Applied Agricultural Resources (AAR) to inform fertilizer recommendations for the upcoming financial year. Leaf and soil nutrient analyses are commonly employed to diagnose fertilizer needs in oil palms. Leaf sampling is conducted annually, while soil sampling occurs at five-year intervals. The latest soil sampling was carried out on 15/07/2023, as documented in report no. R23/7/321. Foliar Sampling was done on 08/23/05/2023 dated 25/05/2023.				Complied
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. - Minor compliance -	It has been verified that Empty Fruit Bunches (EFB) from Segaria POM are utilized as biofuel at the Boiler Station and distributed to Segaria Estate. At the estate, EFB is used as mulch in the field to enhance soil fertility. Records of EFB application for the year 2022 were observed at PM04A, PM04B, and PM04C, with an application rate of 30MT/Ha. Additionally, a Disposal Inventory Record has been submitted to the Department of Environment (DOE), referenced as "Laporan Inventori Pelupusan Tandan Kosong Kelapa Sawit" for the month of January 2023, dated 18/02/2023.				Complied

		Furthermore, Palm Oil Mill Effluent (POME) discharge is managed through land application at PM01 Block 20 & 21, utilizing a sprinkler application method.																			
7.4.4	Records of fertiliser inputs are maintained. - Minor compliance -	Fertilizer application was carried out according to recommendations provided by the agronomist, based on foliar sampling results. The recommendations were outlined in the "Oil Palm Manuring Recommendation 2024," dated 05/11/2023, with reference number TNM/adv/Segaria/OPMR2024/ltr. The fertilizer application adhered to the established program, as confirmed by the Manuring Programme Record.	Complied																		
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. - Critical (Major) compliance -	Soil maps are accessible at all estates, delineating the various soil series and their respective proportions within the estate boundaries. No marginal or fragile soils have been identified across the assessed estates. During field visits, it was noted that oil palm planting does not occur on steep terrains. Some of the sampled soil series include: <table><tr><th>Estate</th><th>Type of Soil</th><th>Hectarage, Ha</th></tr><tr><td rowspan="7">Segaria</td><td>Apas</td><td>299.40</td></tr><tr><td>Batang</td><td>481.60</td></tr><tr><td>Batang – Lateritic</td><td>148.20</td></tr><tr><td>Beruang - Lateritic</td><td>322.70</td></tr><tr><td>Kinabutan</td><td>1141.50</td></tr><tr><td>Koboyan</td><td>562.60</td></tr><tr><td>Koyah</td><td>221.60</td></tr></table>	Estate	Type of Soil	Hectarage, Ha	Segaria	Apas	299.40	Batang	481.60	Batang – Lateritic	148.20	Beruang - Lateritic	322.70	Kinabutan	1141.50	Koboyan	562.60	Koyah	221.60	Complied
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7.5.2	<p>No replanting on steep slopes (above 25 degrees) unless approved by state governments. In case of replanting is permitted, no replanting in contiguous area of steep terrain (greater than 25 degrees) larger than 25 Ha within the Unit of Certification.</p> <p>- Minor compliance -</p>	<p>Replanting is not conducted on steep slopes, as verified during sample site visits, such as at immature area PR2023. This adherence to avoiding steep slopes is in line with the Slope and River Protection Policy, signed by the Managing Director in January 2015. The policy stipulates that slopes exceeding 25 degrees must be excluded from any new plantation development and replanting programs. Existing crops and vegetation are to be maintained accordingly to minimize erosion and soil degradation.</p> <p>To further control erosion and degradation of soil, the management undertakes various actions, including:</p> <ul style="list-style-type: none"> - Proper stacking of fronds - Application of Empty Fruit Bunches (EFB) - Avoidance of blanket spraying - Construction of terraces <p>Additionally, road maintenance and the upkeep of soft vegetation in the interlines are prioritized to mitigate soil erosion.</p>	Complied
7.5.3	<p>There is no new planting of oil palm on steep terrain.</p> <p>- Minor compliance -</p>	<p>Replanting is not conducted on steep slopes, a fact confirmed during sampled site visits, such as at immature area PR2021. This practice aligns with the Slope and River Protection Policy, signed by the Managing Director in January 2015. According to this policy, slopes exceeding 25 degrees must be excluded from any new plantation development and replanting programs.</p>	Complied
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	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>Soil series and topography maps have been observed at sampled estates, revealing no categorization of fragile soil within these sampled areas. In planning for replanting, the estate has carefully</p>	Complied

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		<p>considered factors such as land terrain, drainage, and road systems.</p> <p>Details of soil topography for the estate are provided in the table below:</p> <table><tr><th>Type</th><th>Hectarage, Ha</th><th>Percentage, %</th></tr><tr><td>Flat</td><td>723.30</td><td>16.20</td></tr><tr><td>Undulating</td><td>848.40</td><td>19.00</td></tr><tr><td>Hilly</td><td>2,893.40</td><td>64.80</td></tr></table> <p>Refer table below on details of soil series for estate:</p> <table><tr><th>Estate</th><th>Type of Soil</th><th>Hectarage, Ha</th></tr><tr><td rowspan="7">Segaria</td><td>Apas</td><td>299.40</td></tr><tr><td>Batang</td><td>481.60</td></tr><tr><td>Batang – Lateritic</td><td>148.20</td></tr><tr><td>Beruang - Lateritic</td><td>322.70</td></tr><tr><td>Kinabutan</td><td>1141.50</td></tr><tr><td>Koboyan</td><td>562.60</td></tr><tr><td>Koyah</td><td>221.60</td></tr></table>	Type	Hectarage, Ha	Percentage, %	Flat	723.30	16.20	Undulating	848.40	19.00	Hilly	2,893.40	64.80	Estate	Type of Soil	Hectarage, Ha	Segaria	Apas	299.40	Batang	481.60	Batang – Lateritic	148.20	Beruang - Lateritic	322.70	Kinabutan	1141.50	Koboyan	562.60	Koyah	221.60	
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7.6.2	<p>Extensive planting on marginal and fragile soils, is avoided, or, if necessary, done in accordance with the soil management plan for best practices.</p> <p>- Minor compliance -</p>	<p>Extensive planting on marginal and fragile soils is not practiced within the estate. No fragile soil has been categorized on the estate premises. In the planning process for replanting, careful consideration is given to factors such as land terrain, drainage, and road systems.</p> <p>Reference is made to the Boustead Agricultural Manual on best practices for planting oil palm (O.P.C. No. 08a.), dated April 1996</p>	Complied																														

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		and reviewed in August 2018, to ensure adherence to industry standards and guidelines.	
7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure. - Minor compliance -	Soil maps and topography information were utilized in the planning of replanting activities. The details of soil series and topography are documented in section 7.6.1. The estate has taken into account factors such as land terrain, drainage, and road systems during the planning process. In ensuring best practices, reference was made to the Boustead Agricultural Manual on planting oil palm (O.P.C. No. 08a.), dated April 1996 and reviewed in August 2018. This manual provides guidelines for optimal planting practices, contributing to the success of the replanting efforts.	Complied
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. - Critical (Major) compliance -	Through site visits, document checks, and interviews, it has been verified that no new planting is occurring. Additionally, there is no identification of peat soil at the visited estate. Therefore, the criteria related to new planting activities is not applicable in this context.	Not Applicable
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). - Minor compliance -	Through site visits, document checks, and interviews, it has been verified that no new planting is occurring. Additionally, there is no identification of peat soil at the visited estate. Therefore, the criteria related to new planting activities is not applicable in this context.	Not Applicable
7.7.3	(C) Subsidence of peat is monitored, documented and minimised. - Critical (Major) compliance -	Through site visits, document checks, and interviews, it has been verified that no new planting is occurring. Additionally, there is no identification of peat soil at the visited estate. Therefore, the criteria related to new planting activities is not applicable in this context.	Not Applicable

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7.7.4	<p>(C) A documented water and ground cover management programme is in place.</p> <p>- Critical (Major) compliance -</p>	Through site visits, document checks, and interviews, it has been verified that no new planting is occurring. Additionally, there is no identification of peat soil at the visited estate. Therefore, the criteria related to new planting activities is not applicable in this context.	Not Applicable
7.7.5	<p>(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 timeframe 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.</p> <p>This is subject to transitional (5 years: 2019 to 2024) arrangement stated in the Drainability Assessment Procedure.</p> <p>Within 12 months initial implementation period, company could submit other alternate methodologies to be considered by RSPO for recognition.</p> <p>- Critical (Major) compliance -</p>	Through site visits, document checks, and interviews, it has been verified that no new planting is occurring. Additionally, there is no identification of peat soil at the visited estate. Therefore, the criteria related to new planting activities is not applicable in this context.	Not Applicable
7.7.6	<p>(C) All existing plantings on peat are managed according to the 'RSPO Manual on Best Management Practices (BMPs) for existing oil palm cultivation on peat', version 2 (2019) and associated audit guidance.</p> <p>- Critical (Major) compliance -</p>	Through site visits, document checks, and interviews, it has been verified that no new planting is occurring. Additionally, there is no identification of peat soil at the visited estate. Therefore, the criteria related to new planting activities is not applicable in this context.	Not Applicable
7.7.7	<p>(C) All areas of unplanted and set-aside peatlands in the managed area (regardless of depth) are protected as "peatland conservation areas"; new drainage, road building and power lines by the unit of certification on peat soils is prohibited; peatlands are managed in accordance with the 'RSPO BMPs for Management and Rehabilitation of Natural Vegetation Associated with Oil Palm Cultivation on Peat', version 2 (2019) and associated audit guidance.</p>	Through site visits, document checks, and interviews, it has been verified that no new planting is occurring. Additionally, there is no identification of peat soil at the visited estate. Therefore, the criteria related to new planting activities is not applicable in this context.	Not Applicable

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	- Critical (Major) compliance -		
Criterion 7.8: Practices maintain the quality and availability of surface and groundwater.			
7.8.1	<p>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:</p> <p>a) The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities.</p> <p>b) Workers have adequate access to clean water.</p> <p>- Minor compliance -</p>	<p>A water management plan has been established at Segaria Estate and Segaria POM, which undergoes yearly review. The latest plan for FY2024 includes the following objectives and action plan details:</p> <p>Riparian Buffer Zone:</p> <ul style="list-style-type: none"> - Identify natural waterways in the estates and comply with JPS guidelines on minimum width from river reserve. - Mark all palms within approximately 20 meters from the river and stream. - Prohibit chemical interventions and manuring in the riparian reserve, allowing only manual weeding or slashing. - Conduct regular monitoring to prevent illegal activities within the buffer zone. <p>Areas where Buffer Zone is not Established:</p> <ul style="list-style-type: none"> - Maintain and establish soft grasses in mature fields. - Properly stack fronds. - Construct terraces and silt pits in necessary areas. - Water Quality Monitoring: <p>Identify and mark water sampling points for maintenance.</p> <ul style="list-style-type: none"> - Conduct water sampling as recommended. <p>Access to Clean Water for Workers:</p> <ul style="list-style-type: none"> - Periodically clean and backwash water storage. - Supply treated water at line sites. - Replace metal tanks with HDPE tanks. - Maintain filtration systems by replacing damaged parts. 	Non-compliance

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		<ul style="list-style-type: none"> - Perform drinking water analysis. - Replace old piping systems. <p>Based on site visits and interviews, it has been verified that workers at Segaria Estate and Segaria POM have access to clean water, provided by management without any charge.</p> <p>Rainfall is regularly monitored by both the estate and the mill. Please find below the daily rainfall data as of January 2024:</p> <p>Segaria Estate (Main): 2070 mm over 170 rainy days</p> <p>Segaria Estate (Sipit): 2359 mm over 167 rainy days</p> <p>Furthermore, water quality monitoring has been diligently conducted. Please refer to the Certificate of Analysis provided below:</p> <p><u>Segaria Estate</u></p> <p><u>Sample: Japanese Pond</u></p> <p>Date sample: 19/10/2023</p> <p>Date report: 03/11/2023</p> <p>Report No.: W231019/03</p> <p>Laboratory: DYNAKEY Laboratories Sdn Bhd</p> <p>Result: Showed not exceed as per DWQS guidelines.</p> <p><u>Sample: Water Dam</u></p> <p>Date sample: 19/10/2023</p> <p>Date report: 03/11/2023</p> <p>Report No.: W231019/04</p> <p>Laboratory: DYNAKEY Laboratories Sdn Bhd</p> <p>Result: Showed not exceed as per DWQS guidelines.</p> <p><u>Sample: Estate main Division</u></p>	
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		<p>Date sample: 19/10/2023 Date report: 03/11/2023 Report No.: W231019/06 Laboratory: DYNAKEY Laboratories Sdn Bhd Result: Showed not exceed as per DWQS guidelines. <u>Segaria POM</u> <u>Sample: Upstream, Downstream, Final Discharge</u> Date sample: 17/01/2024 Date report: 29/01/2024 Report No.: E240117/02A-02C Laboratory: DYNAKEY Laboratories Sdn Bhd Result: Showed not exceed as per DWQS guidelines.</p>	
7.8.2	<p>(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) or applicable National legislation or specific environmental permit. Smallholders may replant existing planted areas provided there is no evidence of environmental deterioration having occurred during the previous cycle.</p> <p>- Critical (Major) compliance -</p>	<p>Water courses and wetlands are meticulously protected at Segaria Estate, including the maintenance and restoration of appropriate riparian buffer zones. These buffer zones have been identified and demarcated, with strict adherence to no chemical or fertilizer application observed during maintenance activities.</p> <p>For example, at Sungai Segarong, water courses have been clearly marked with poles and accompanied by awareness signage to ensure their protection.</p> <p>Furthermore, awareness on buffer zone areas has been effectively disseminated through training and briefings held during muster calls. The latest training session took place on 24/01/2024, and verification was conducted on training materials, attendance records, and photos to ensure comprehensive understanding and compliance.</p>	Complied

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7.8.3	<p>Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored.</p> <p>- Minor compliance -</p>	<p>The effluent treatment plant at Segaria Estate operates in compliance with standard operating procedures and legal requirements. During interviews with the operator in charge, it was confirmed that operations adhere to established protocols. No instances of overflow were observed, and flow meter readings are recorded daily to ensure proper management.</p> <p>Furthermore, the discharge quality of mill effluent, particularly Biochemical Oxygen Demand (BOD), is regularly monitored. Effluent analysis is conducted by the accredited laboratory DYNAKEY Laboratories Sdn Bhd, and the results are submitted to the Department of Environment (DOE) every three months through the Online Environmental Report (OER). This process aligns with the mill's compliance schedule for quarterly submission.</p> <p>The First Schedule (Regulation 10(2)) Quarterly Return Form Report serves as a reference for documenting these submissions.</p> <table><tr><th>Report Date</th><th>Quarter/Week</th><th>BOD (Limit=50mg/L)</th></tr><tr><td rowspan="3">06/01/2024</td><td>1stweek/1stmonth</td><td>33.00</td></tr><tr><td>5thweek/2ndMonth</td><td>37.00</td></tr><tr><td>9thweek/3rdMonth</td><td>27.10</td></tr><tr><td rowspan="3">02/10/2023</td><td>1stweek/1stmonth</td><td>14.00</td></tr><tr><td>5thweek/2ndMonth</td><td>19.30</td></tr><tr><td>9thweek/3rdMonth</td><td>24.50</td></tr><tr><td rowspan="2">11/07/2022</td><td>1stweek/1stmonth</td><td>19.50</td></tr><tr><td>5thweek/2ndMonth</td><td>16.40</td></tr></table>	Report Date	Quarter/Week	BOD (Limit=50mg/L)	06/01/2024	1 st week/1 st month	33.00	5 th week/2 nd Month	37.00	9 th week/3 rd Month	27.10	02/10/2023	1 st week/1 st month	14.00	5 th week/2 nd Month	19.30	9 th week/3 rd Month	24.50	11/07/2022	1 st week/1 st month	19.50	5 th week/2 nd Month	16.40	Complied
Report Date	Quarter/Week	BOD (Limit=50mg/L)																							
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11/07/2022	1 st week/1 st month	19.50																							
	5 th week/2 nd Month	16.40																							

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			9 th week/3 rd Month	26.80									
7.8.4	Mill water use per tonne of FFB is monitored and recorded. - Minor compliance -	Mill has consistently monitored water usage for processing fresh fruit bunches (FFB), which are recorded on a monthly basis. Water used for processing is extracted from a water catchment using a pump. The pattern of water usage corresponds closely with the volume of FFB being processed. Please refer to the Water Usage Record for Segaria Palm Oil Mill. Below are the average data points: <table><tr><td>Year</td><td>FFB Processed, MT</td><td>Water/L</td><td>Water/FFB</td></tr><tr><td>2023</td><td>67,006.25</td><td>49,320.71</td><td>0.74</td></tr></table>			Year	FFB Processed, MT	Water/L	Water/FFB	2023	67,006.25	49,320.71	0.74	Complied
Year	FFB Processed, MT	Water/L	Water/FFB										
2023	67,006.25	49,320.71	0.74										
Criterion 7.9: Efficiency of fossil fuel use and the use of renewable energy is optimised													
7.9.1	A plan for efficiency of the use of fossil fuels and to optimise renewable energy is implemented, monitored and documented. - Minor compliance -	A plan aimed at enhancing the efficiency of fossil fuel utilization has been established and integrated into the Environmental Management Plan 2024. This document underwent a review/update process in January 2024. Please refer to the "Improvement on usage of fossil fuel 2024" document for details, which includes the following measures: <ul style="list-style-type: none">• Replacement of vehicles according to Standard Operating Procedures (SOP).• Timely servicing and routine maintenance of all vehicles.• Utilization of daily vehicle maintenance records for monitoring purposes.• Decommissioning of aging and economically inefficient units.• Parking of poor-performing and inefficient vehicles. The mill and estate closely monitor diesel usage per ton of FFB processed/produced on a monthly basis. The data for the fiscal year 2023 has been reviewed, as detailed below:			Complied								

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		<table> <tr> <th>Estate / Mill</th><th>Diesel, (L)</th><th>FFB, (MT)</th><th>Diesel / FFB (L/MT)</th></tr> <tr> <td>Segaria POM</td><td>420,555.80</td><td>67,006.25</td><td>6.50</td></tr> <tr> <td>Segaria Estate</td><td>434,107.00</td><td>67,006.25</td><td>6.47</td></tr> </table> <p>Baseline was 5.50. High diesel/FFB usage due to low crop processed as per verification with Progress report 2023.</p>	Estate / Mill	Diesel, (L)	FFB, (MT)	Diesel / FFB (L/MT)	Segaria POM	420,555.80	67,006.25	6.50	Segaria Estate	434,107.00	67,006.25	6.47	
Estate / Mill	Diesel, (L)	FFB, (MT)	Diesel / FFB (L/MT)												
Segaria POM	420,555.80	67,006.25	6.50												
Segaria Estate	434,107.00	67,006.25	6.47												
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	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>The sustainability team is responsible for identifying and assessing greenhouse gas (GHG) emissions as part of the unit certification process. They utilize RSPO GHG Calculator version 4 for this purpose. Verification of fertilizer and diesel consumption is conducted through the following means:</p> <ul style="list-style-type: none"> • FFB record book • Stock book • Monthly stock issue • Stock requisition note from the Mill • Mill Month End Production Report • Monthly production report • Flowmeter and running hours record book • Bio-gas generation daily monitoring log sheet <p>Additionally, effluent analysis reports are utilized. Based on the verification of records, all sampled issuances were found to be traceable.</p>	Complied												

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7.10.2	<p>(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).</p> <p>- Critical (Major) compliance -</p>	Not applicable since no new development by the certification unit.	Not Applicable
7.10.3	<p>(C) Other significant pollutants are identified and plans to reduce or minimise them implemented and monitored.</p> <p>- Critical (Major) compliance -</p>	<p>An assessment of all polluting activities was conducted as part of the Environmental Risk Assessment to identify activities that contribute significant impacts to the environment, including gaseous emissions. Among the pollution preventive action plans for the fiscal year 2022/2023 were:</p> <ul style="list-style-type: none"> Ensuring that preventive maintenance vehicle checklists are in place and regularly inspecting these vehicles. Placing trays underneath the vehicles to prevent leaks or spills. <p>The implementation of these plans is being monitored by an appointed person in charge, with targets set for completion within specific time frames.</p> <p>As prescribed under the Department of Environment's (DOE) Compliance Schedule, the mill is obligated to conduct stack sampling at least once a year. Below are the verified reports, including the Isokinetic Stack and Air Emission Monitoring Report: <u>July – June 2023</u></p> <ul style="list-style-type: none"> Report no.: SPOM/ST-B2/2023 Report date: 11/04/2023 Result: Dust: 86.25 mg/m³ (B5) vs limit 150 @ 12% CO₂ <p>For Air Pollution Control System, management use Electrostatic Precipitator (ESP) for monitoring. Continuous Emissions Monitoring</p>	Complied

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		<p>System (CEMS) which link to the DOE on real time base were monitored.</p> <p>Sighted Online Environmental Reporting (OER) has been submitted to DOE on quarterly basis. The result within parameter as per Jadwal Pematuhan JAS.SHQ.600-3/1/4 Licence No: 003471.</p> <p>Environmental audit by 3rd party has been conducted annually. Latest report by MAA Consultancy Services Plt dated 24/06/2023. Refer report reference MAACS/2023/021.</p>	
Criterion 7.11: Fire is not used for preparing land and is prevented in the managed area			
7.11.1	<p>(C) Land for new planting or replanting is not prepared by burning.</p> <p>- Critical (Major) compliance -</p>	No new planting activities have been undertaken at the Segaria Business Units. Verification conducted through document review, interviews, and site visits has confirmed that there is no replanting being prepared through burning. This is in accordance with the Zero Open Burning Policy outlined in the Sustainability Policy dated 12/07/2021. Instead, the method of land clearing, and preparation utilized includes techniques such as felling and chipping, cambering/land forming, and path construction.	Complied
7.11.2	<p>The unit of certification establishes fire prevention and control measures for the areas directly managed by the unit of certification.</p> <p>- Minor compliance -</p>	Fire prevention measure has been established. Refer ERP Organization Chart for the year of 2023. Related SOP was available for verification. Refer Emergency Preparedness and Response Procedures.	Complied
7.11.3	<p>The unit of certification engages with adjacent stakeholders on fire prevention and control measures.</p> <p>- Minor compliance -</p>	There is evidence that management has engaged with stakeholders regarding on fire prevention and control measures. Refer Stakeholder meeting dated 29/01/2024. Refer Section 6.0 item 6.3. stated details on Fire Prevention. This meeting conduct to educate and inform the stakeholder neighbouring with estate regarding to Fire Management, Refer Section "Pelan Tindakan Cegah Kebakaran".	Complied

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Criterion 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	<p>(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.</p> <p>A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document.</p> <p>- Critical (Major) compliance -</p>	<p>It has been verified that no new land clearing has occurred since November 2005 and November 15, 2018.</p> <p>Complied</p>
7.12.2	<p>(C) HCVs, HCS forests and other conservation areas are identified as follows:</p> <p>a) For existing plantations with an HCV assessment conducted by an RSPO-approved assessor and no new land clearing after 15 November 2018, the current HCV assessment of those plantations remains valid.</p> <p>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.</p> <p>PROCEDURAL NOTE: Requirement is further clarified under the Interpretation of Indicator 7.12.2 and Annex 5 (approved by BOG on 12 June 2019).</p> <p>- Critical (Major) compliance -</p>	<p>The High Conservation Value (HCV) assessment report, dated November 2018, was conducted by Malaysian Environmental Consultant Sdn. Bhd. This report comprehensively identifies high biodiversity value habitats within Segaria estate.</p> <p>The assessment was also verified concurrently by internal assessors, resulting in the identification of a total area of HCV zones. Additionally, an updated Supplementary Document titled "Mapping Upgrade for Segaria Estate 2018 HCV Assessment Report," prepared by Malaysian Environmental Consultant Sdn. Bhd. and dated August 2021, reveals an updated total HCV area of 197.97 hectares.</p> <p>Malaysian Environmental Consultant (MEC) is a consultancy renowned for its expertise in sustainable development, environmental management, and the conservation of water, forests, and natural resources. Evidence supporting the competency of assessors related to HCV and High Carbon Stock (HCS) assessments is found in the company background section 1.0.</p> <p>Complied</p>
7.12.3	<i>Indicator is not applicable in Malaysia context</i>	<p>N/A</p> <p>Not Applicable</p>

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7.12.4	<p>(C) Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An integrated management plan to protect and/or enhance HCVs, HCS forests, peatland and other conservation areas is developed, implemented and adapted where necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan is developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).</p> <p>- Critical (Major) compliance -</p>	<p>Below is a summary of the action plan and monitoring plan for each High Conservation Value (HCV) area, as outlined in the HCV Management Plan 2024 dated 10/01/2024:</p> <p>HCV 1: RTE and endemic species</p> <ul style="list-style-type: none"> • Safeguard existing habitat and restore all riverine buffers to habitat quality by the next replanting. • Working closely with PERHILITAN and PERHUTANAN to highlight and curtail any illegal activities • Promote awareness and compliance with expected behaviors related to forest disturbance, hunting, and live animal collecting. • Regular enforcement of estate best practices SOPs and biological controls. <p>HCV 2: Landscape level ecosystem and mosaics</p> <ul style="list-style-type: none"> • Encourage forest and land agencies to be transparent on land use and alienation of forest reserves. • Mark and label boundaries of HCV areas. • Ensure HCV areas remain intact within and around plantation areas. • Socialise with local communities and control encroachment by the local in the HCV areas (precautionary approach). <p>HCV 3: Ecosystems, Habitats, and Refugia</p> <ul style="list-style-type: none"> • Mark and label boundaries of HCV areas. • Socialise with local communities on HCV 3 areas • Avoid construction of new roads that can fragment forests. Maintained communication with management of adjacent development to reduce transboundary impacts. 	Complied
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		<ul style="list-style-type: none"> • Monitor encroachment and activities outside that can be detrimental to HCV 3 areas. <p>HCV 4: Flood Regulation, Soil Erosion Control, Fire Control, Water Quality, Biodiversity</p> <ul style="list-style-type: none"> • Mark and label boundaries of HCV areas. • Maintain riparian buffers and establish strict enforcement. • Develop SOPs for chemical spraying and fertilizer application near river buffers. • Established proper of sewage household waste water and ensure this is not discharge in rivers • Regular water quality monitoring through water analysis at strategic points. <p>Additionally, the monitoring plan includes activities such as inspection and maintenance of boundary markers, monitoring of biodiversity indicators, hunting, and collection of RTE species, as well as educating and socializing with local communities on conservation efforts.</p>	
7.12.5	Where rights of local communities have been identified in HCV areas, HCS forest after 15 November 2018, peat land 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. - Minor compliance -	No local communities have been identified within the self-declared High Conservation Value (HCV) areas within the sampling estate.	Complied
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	Evidence of prohibiting illegal hunting signage has been sighted at sample estates. Interviews with workers confirm a high level of awareness regarding this prohibition. Additionally, training on High Conservation Value (HCV) was conducted on 01/06/2023.	Complied

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	for the company is found to capture, harm, collect, trade, possess or kill these species. - Minor compliance -	Although no Rare, Threatened, or Endangered (RTE) species have been identified at the sample estates, efforts to prevent and discourage illegal hunting, fishing, or collecting activities persist. This includes routine patrolling activities and the installation of signage aimed at creating awareness among employees about biodiversity conservation.	
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. - Minor compliance -	Monitoring of the action plan was conducted at appropriate frequencies to ensure the effectiveness of implementation. The person in-charge adequately recorded reports of the monitoring on a daily basis. Based on these reports, no Rare, Threatened, or Endangered (RTE) species were sighted, and no evidence of encroachment or trespasses was found at the identified High Conservation Value (HCV) and conservation areas.	Complied
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. - Critical (Major) compliance -	No land clearing activities have been conducted in Segaria Estate, rendering this aspect not applicable.	Complied

Appendix B: GHG Reporting Executive Summary

The GHG emissions that were produced in **2023 for Segaria POM** and supply base was calculated using the PalmGHG Calculator version 4.0. The assessment team had verified the data input in the PalmGHG Calculator against operations records. PalmGHG Calculation Options selected 'Full version' and 'Exclude LUC Emission' calculation option is not applied. The records verified includes:

- i. Estates area planted data
- ii. Fuel consumed
- iii. Mill datas include CPO produced, PKO Produced and FFB Processed
- iv. Fertilizer consumed data for both estates and smallholders.

The summary of the Net GHG emitted in **2023 for Segaria POM** and supply base are as following:

Emission per product	tCO ₂ e/tProduct	Extraction	%
CPO	0.76	OER	23.81
PKO	0.76	KER	3.56

Production	t/yr	Land Use	Ha
FFB Process	67,006.26	OP Planted Area	4,444.00
CPO Produced	15,952.00	OP Planted on peat	0.00
PKO Produced	2,383.00	Conservation (forested)	197.97
		Conservation (non-forested)	0.00
		Total	4,641.97

Summary of Field Emission and Sink

	Own Crop*		Group		3 rd Party		Total	
	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB
Emission								
Land Conversion	43,891.74	0.66	0.00	0.00	0.00	0.00	43,891.74	0.66
CO ₂ Emission from fertilizer	738.97	0.01	0.00	0.00	0.00	0.00	738.97	0.01
NO ₂ Emission	1,047.52	0.24	0.00	0.00	0.00	0.00	1,047.52	0.24
Fuel Consumption	1,356.24	0.31	0.00	0.00	0.00	0.00	1,356.24	0.31
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sink								
Crop Sequestration	-37,787.36	-8.95	0.00	0.00	0.00	0.00	-37,787.36	-8.95
Conservation Sequestration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	7,274.10	1.64	0.00	0.00	0.00	0.00	7,274.10	1.64

**Note: Includes both estates and smallholders*

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Summary of Mill Emission and Credit

	tCO ₂ e	tCO ₂ e/tFFB
Emission		
POME	5,311.90	0.08
Fuel Consumption	1,312.13	0.02
Grid Electricity Utilization	0.00	0.00
Credit		
Export of Grid Electricity	0.00	0.00
Sales of PKS	0.00	0.00
Sales of EFB	0.00	0.00
Total	6,624.04	0.10

Summary of Kernel Crusher Emission and Credit (if applicable)

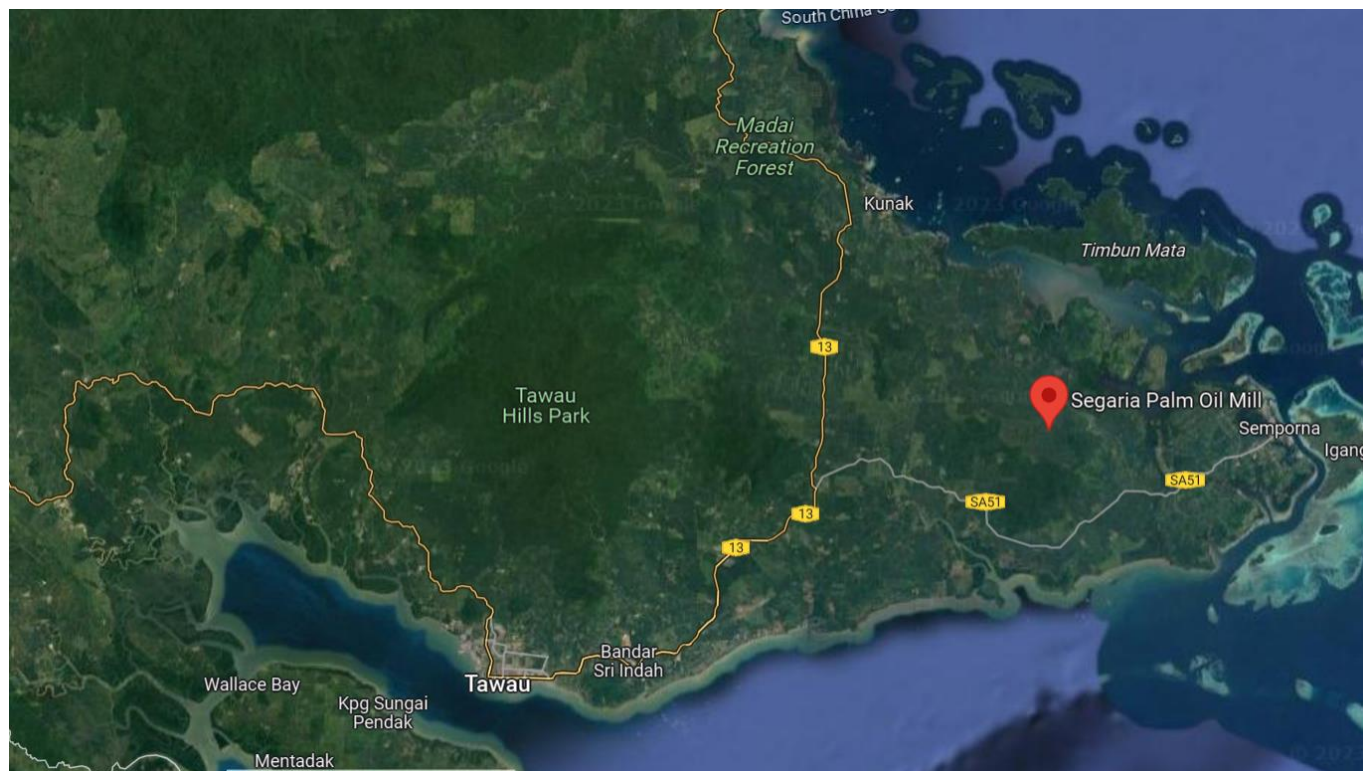
Emissions	tCO ₂ e
PK from own mill	0.00
PK from other source	0.00
Fuel Consumptions	0.00
Total Crusher emissions	0.00

*This mill has no kernel crusher operation.

Palm Oil Mill Effluent (POME) Treatment:	
Divert to Compost (%)	0.00
Divert to anaerobic diversion (%)	100.00

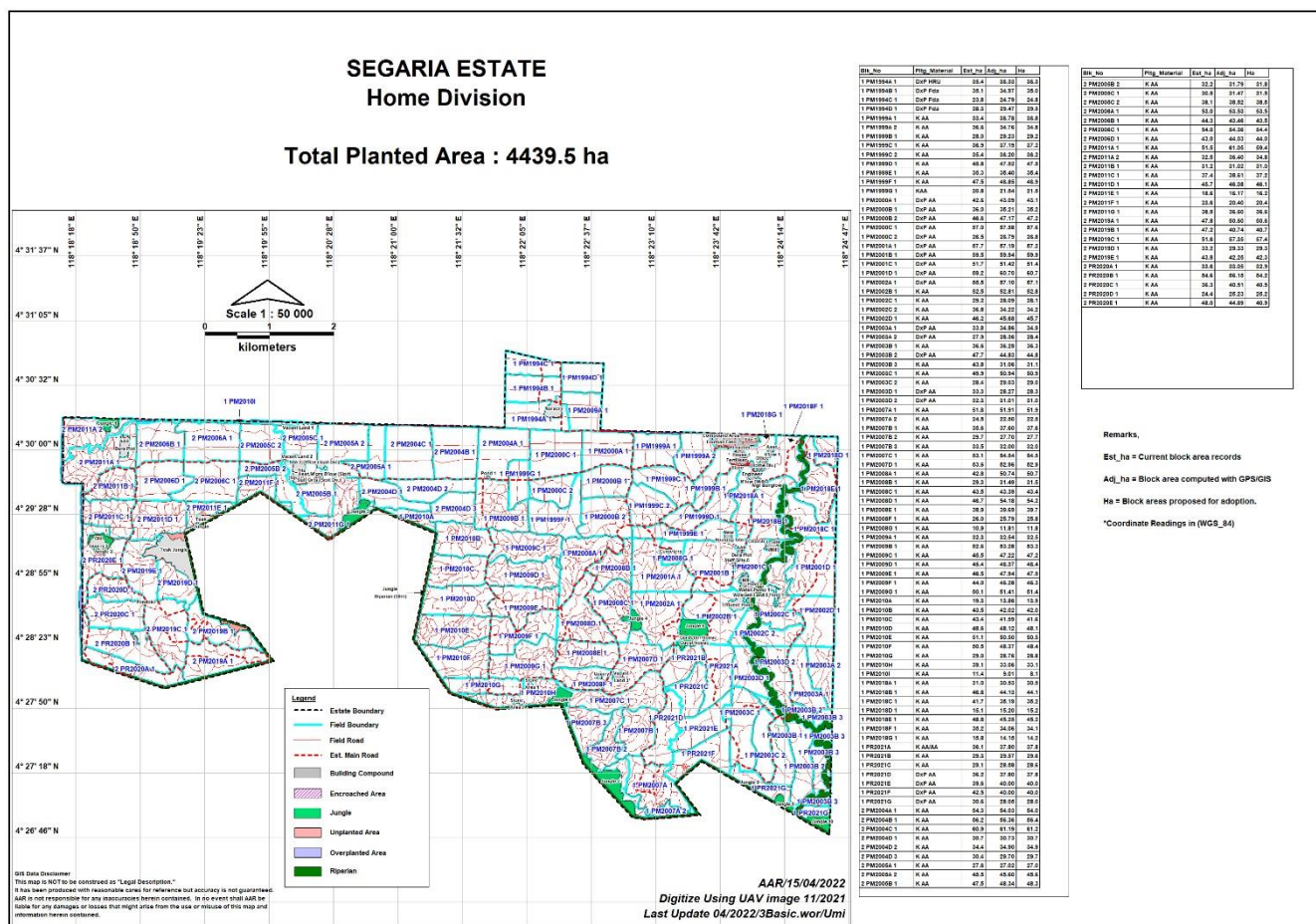
POME Diverted to Anaerobic Digestion:	
Divert to anaerobic pond (%)	100.00
Divert to methane captured (flaring) (%)	0.00
Divert to methane captured (energy generation) (%)	0.00

Appendix C: Location Map of Certification Unit and Supply bases



Appendix D: Estate Field Map

Segaria Estate



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Appendix E: List of Smallholder Registered and/or sampled

Sampling Group	Current Certification	Scope Extension	Other:
Risk Factor Applied	N/A	N/A	N/A
Justification of Risk Factor Applied			
Number of samples			
Remarks			

No	Name of farmer	Location	GPS Reference		Area Summary (Ha)		Forecasted annual FFB Production (MT)	Date of joining	Smallholder ID
			Latitude (N)	Longitude (E)	Total Certified Area	Planted Area			
Not Applicable									
Total									

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Appendix F: List of Abbreviations

a.i	Active Ingredient
BOD	Biochemical Oxygen Demand
CB	Certification Bodies
CHRA	Chemical Health Risk Assessment
COD	Chemical Oxygen Demand
CPO	Crude Palm Oil
CSPO	Certified Sustainable Palm Oil
CSPKO	Certified Sustainable Palm Kernel Oil
EFB	Empty Fruit Bunch
EHS	Environmental, Health and Safety
EIA	Environmental Impact Assessment
EMS	Environmental Management System
FFB	Fresh Fruit Bunch
FPIC	Free, Prior, Informed and Consent
GAP	Good Agricultural Practice
GHG	Greenhouse Gas
GMP	Good Manufacturing Practice
GPS	Global Positioning System
HCV	High Conservation Value
IPM	Integrated Pest Management
IP	Identity Preserved
IS - CSPO	Independent Smallholder Certified Sustainable Palm Oil
IS – CSPKO	Independent Smallholder Certified Sustainable Palm Kernel Oil
IS – CSPKE	Independent Smallholder Certified Sustainable Palm Kernel Expeller
ISCC	International Sustainable Carbon Certification
ISS	Independent Smallholder Standard
LD50	Lethal Dose for 50 sample
MB	Mass Balance
MSDS	Material Safety Data Sheet
MT	Metric Tonnes
OER	Oil Extraction Rate
OSH	Occupational Safety and Health
PK	Palm Kernel
PKO	Palm Kernel Oil
POM	Palm Oil Mill
POME	Palm Oil Mill Effluent
PPE	Personal Protective Equipment
RSPO	Roundtable on Sustainable Palm Oil
P&C	Principles & Criteria
RTE	Rare, Threatened or Endangered species
SCCS	Supply Chain Certification Standard
SEIA	Social & Environmental Impact Assessment
SIA	Social Impact Assessment
SOP	Standard Operating Procedure