

**MALAYSIAN SUSTAINABLE PALM OIL
MSPO OPMC Public Summary Report**

- Initial Assessment
- Annual Surveillance Assessment (3)
- Recertification Assessment (Choose an item.)
- Extension of Scope

BOUSTEAD PLANTATIONS BERHAD
Client Company (HQ) Address: 19 th Floor Menara Boustead 69, Jalan Raja Chulan 50200 Kuala Lumpur, Malaysia
Certification Unit: Eldred Estate and Bekoh Estate
Date of Final Report: 14/7/2022

Report prepared by:
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Report Number: 3511650

Assessment Conducted by:
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Section 1: Executive Summary

1.1 Organizational Information and Contact Person			
Company Name	Boustead Plantations Berhad		
Mill/Estate	Certification Unit	MPOB License No.	Expiry Date
	Eldred Estate	504635402000	31/12/2022
	Bekoh Estate	616049002000	31/12/2022
Address	19 th Floor Menara Boustead, 69, Jalan Raja Chulan, 50200 Kuala Lumpur, Malaysia		
Management Representative	Zulkifli bin Mat Katib		
Website	www.bousteadplantations.com.my/	E-mail	bekoh@bplant.com.my
Telephone	HQ: +603-2145 2121 Site: 06-5236059/013-3582565	Facsimile	+603-2144 7917

1.2 Certification Information			
Certificate Number	MSPO 697579	Certificate Start Date	18/04/2019
Date of First Certification	18/04/2019	Certificate Expiry Date	17/04/2024
Scope of Certification	<input type="checkbox"/> Mills: Production of Sustainable Palm Oil and Palm Oil Products <input checked="" type="checkbox"/> Estates: Production of Sustainable Oil Palm Fruits		
Visit Objectives	The objective of the ASA 3 is to ensure the elements of the scope of registration and the requirements of the management standard are effectively addressed by Eldred and Bekoh Estate management system and the ability of the management system to ensure the organisation meets applicable statutory, regulatory and contractual requirements and as applicable, to identify areas for potential improvement of the management system.		
Standard	<input type="checkbox"/> MSPO MS 2530-2:2013 – General Principles for Independent Smallholders <input checked="" type="checkbox"/> MSPO MS 2530-3:2013 – General Principles for Oil Palm Plantations and Organized Smallholders <input type="checkbox"/> MSPO MS 2530-4:2013 – General Principles for Palm Oil Mills		
Stage 1 Date	28 - 29/08/2018		
Stage 2 / Initial Assessment Visit Date (IAV)	23 - 24/11/2018		
Continuous Assessment Visit Date (CAV) 1	14 - 15/05: Remote Audit & 17 - 18/06/2020: On-site Audit		
Continuous Assessment Visit Date (CAV) 2	08 - 12/03/2021		
Continuous Assessment Visit Date (CAV) 3	21 - 25/03/2022		
Continuous Assessment Visit Date (CAV) 4	-		

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1.3 Other Certifications			
Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
N/A	N/A	N/A	N/A

1.4 Location of Certification Unit			
Name of the Certification Unit (Palm Oil Mill/ Estate/ Smallholder/ Independent Smallholder)	Site Address	GPS Reference of the site office	
		Latitude	Longitude
Eldred Estate	Jalan Ladang Eldred, 86500 Bekok, Johor, Malaysia	2° 16' 40.80" N	103° 06' 54.70" E
Bekoh Estate	Jalan Bekoh, 84900 Tangkak, Johor, Malaysia	2° 21' 27.40" N	102° 32' 17.20" E

1.5 Certified Area					
Estate	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Eldred Estate	1,793.50	-	33.80	1,827.30	98.15
Bekoh Estate	1,188.40	-	37.70	1,226.10	96.93
Total (ha)	2,981.90	-	71.50	3,053.40	

1.6 Plantings & Cycle							
Estate	Age (Years)					Mature	Immature
	0 - 3	4 - 10	11 - 20	21 - 25	26 - 30		
Eldred Estate	241.40	699.20	418.20	188.40	246.30	1,552.10	241.40
Bekoh Estate	154.30	397.60	241.10	342.80	52.60	1,034.10	154.30
Total (ha)	395.70	1,096.80	659.30	531.20	298.90	2,586.20	395.70

1.7 Certified Tonnage of FFB			
Estate	Tonnage / year		
	Estimated (Jan 21 - Dec 21)	Actual (Mar 21 - Feb 22)	Forecast (Apr 22 - Mar 22)
Eldred Estate	23,400.00	20,733.00	20,710.00
Bekoh Estate	23,500.00	18,979.40	18,644.27
Total (mt)	46,900.00	39,712.00	39,354.00

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1.8 Uncertified Tonnage of FFB			
Estate	Tonnage / year		
	Estimated (Jan 21 - Dec 21)	Actual (Mar 21 - Feb 22)	Forecast (Apr 22 - Mar 22)
N/A	N/A	N/A	N/A
Total (mt)	N/A	N/A	N/A

1.9 Certified Tonnage			
Mill Capacity: N/A SCC Model: N/A	Estimated (Jan 21 - Dec 21)	Actual (Mar 21 - Feb 22)	Forecast (Apr 22 - Mar 22)
	FFB	FFB	FFB
	46,900.00	39,712.00	39,354.00
	CPO (OER: %)	CPO (OER: %)	CPO (OER: %)
	N/A	N/A	N/A
	PK (KER: %)	PK (KER: %)	PK (KER: %)
	N/A	N/A	N/A

1.10 Actual Sold Volume (CPO)					
CPO (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
N/A	N/A	N/A	N/A	N/A	N/A

1.11 Actual Sold Volume (PK)					
PK (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
N/A	N/A	N/A	N/A	N/A	N/A

Section 2: Assessment Process

BSI is a leading global provider of management systems assessment and certification, with more than 92,000 certified locations and clients in over 193 countries. BSI Standards is the UK's National Standards Body. BSI provides independent, third-party certification of management systems.

Assessment Methodology, Programme, Site Visits

This on-site assessment was conducted from 21 - 25/03/2022. The audit programme is included as Section 2.4. The approach to the audit was to treat the Eldred Estate and Bekoh Estate as a MSPO Certification Unit. A range of environmental and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HBVs, declared conservation areas and local communities.

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. MS 2530-3:2013 were used to guide the collection of information to assess compliance. The comments made by external stakeholders were also taken into account in the assessment.

The Certification Unit not using MSPO certification marks for any type of on- and off-product communication. The Certification Unit are compliance with the use of the MSPO Logo and related claims.

The estates or smallholders sample were determined based on formula $S = r\sqrt{n}$ where n is the number of estates while when applicable, the smallholders sample were determined following the MSPO Certification Requirement. The sampling of smallholders were based on the formula $(r\sqrt{n})$; where r is the risk factor (may defers 1, 1.5 and 2 depending on risk), where n is total number of group members. The sampled smallholder listed in Appendix B.

Meetings were held with stakeholders to seek their views on the performance of the company with respect to the MSPO 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 3.6.

This report is structured to provide a summary of assessment finding as attached in the Section 3. The assessment was based on random samples and therefore nonconformities may exist that have not been identified.

No on-site closure for Major Non-Conformance due to documents review was sufficient. All the previous nonconformities are remains closed. The assessment findings from the initial assessment are detailed in Section 4.2.

This report was externally reviewed by MSPO approved Peer Reviewer prior to certification and recertification decision by BSI. For Annual surveillance assessment, the report was internally reviewed and approved by BSI qualified certification reviewer.

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

Assessment Program					
Name (Mill / Plantation / Group smallholders)	Year 1 (Certification)	Year 2 (ASA 1)	Year 3 (ASA 2)	Year 4 (ASA 3)	Year 5 (ASA 4)
Eldred Estate	√	√	√	√	√
Bekoh Estate	√	√	√	√	√

Tentative Date of Next Visit: March 13, 2023 - March 17, 2023

Total No. of Mandays: 8

2.1 BSI Assessment Team

Team Member Name	Role <i>(Team Leader or Team member)</i>	Qualifications <i>(Short description of the team members)</i>
Muhamad Naquiuddin Mazeli (MNM)	Team Leader	<p>Education: Bachelor Science Horticulture, UPM</p> <p>Work Experience: 11 years working experience in oil palm plantation industry as sustainability team. Joining the sustainability team, managed, implement and monitors the RSPO, ISCC, MSPO and ISO 9001 and OHSAS 18001 certification requirements for the estates, mills, refineries and Smallholder scheme. He also supports in providing training related to RSPO, MSPO and other certifications where applicable to the operations during previous company.</p> <p>Training attended: ISO 9001:2015 LA Training(2019), ISO 14001:2015 LA Training (2018), ISO 45001:2018 LA Training (2018), HCV & HCS Training (2019), RSPO P&C LA Training (2018), MSPO LA Training (2018), SMETA Training (2021), SCCS Training and Refresher (2019)</p> <p>Aspect covered in this audit: During this assessment, he assessed on the aspects of legal, mill best practices, estate best practices, smallholders inclusion, legal requirements, environment, RSPO supply chain and HCV.</p> <p>Language proficiency: Fluent in both verbal/written Bahasa Malaysia and English Language.</p>
Mohd Nazib Marwan (MNM)	Team Member	<p>Education: Diploma in Mechanical Engineering. Graduated from Sultan Salahuddin Abdul Aziz Shah in 2007.</p>

		<p>Work Experience: He is former DOSH Officer (Department of Occupational Safety and Health) from 2003 - 2008. He has conducted audit and inspection related to OSH at various Estates, Palm Oil Mill and Palm Oil Refinery in Selangor. He also has hands on experience in managing his family oil palm plantation (small holders) in Batu Pahat, Johor. He is a qualified Lead Auditor for MS 2530:2013, ISO 45001:2018, ISO 14001:2015 and ISO 9001:2015 since 2009 in various industries covering Malaysia and Indonesia.</p> <p>Training attended: He has completed training as follow: ISO 9001:2015 Transition Training in December 2015 ISO 14001:2015 Training in January 2016 RSPO P&C 2013 Lead Auditor Course in May 2017 ISO 45001:2018 in May 2018 Social Auditing in RSPO in January 2019 RSPO P&C 2018 in January 2019 MSPO 2530:2013 Lead Auditor Course and MSPO SCCS in March 2019 SMETA Requirement Training in May 2021</p> <p>Aspect covered in this audit: During this assessment, he assessed on the aspect of management commitment and responsibility, transparency, social responsibility and employment condition.</p> <p>Language proficiency: Fluent in Bahasa Malaysia and English Language.</p>
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2.2 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.

2.3 Accompanying Persons

No.	Name	Role
	N/A	

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2.4 Assessment Plan

The assessment plan was sent to the client prior to the assessment (attached assessment plan).

Date	Time	Subjects	MNHM	MNM
Sunday, 20/3/2022		Travelling to Segamat (Golden Lake Garden Hotel).	√	√
Monday, 21/3/2022	0800 - 0830 0830 - 0900	Opening Meeting MSPO: <ul style="list-style-type: none"> Opening Presentation by Audit team leader. Confirmation of assessment scope and finalize Audit plan. 	√	√
	0900 - 1230	Bekoh Estate: 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, Schedule waste management, worker housing, clinic, Landfill etc.	√	√
	1000 - 1100	Stakeholder Interview	√	
	1230 - 1330	Lunch	√	√
	1330 - 1600	Document review (MS 2530 Part 3), P1: Management commitment and responsibility, P2: Transparency, P3: Compliance to legal requirement	√	√
	1600 - 1700	Interim Closing briefing	√	√
Tuesday, 22/3/2022	0830 - 1230	Bekoh Estate: Document review (MS 2530 Part 3), Continue with document review and site verification. P4: Social responsibility, health safety and employment condition, P5: Environment, natural resources, biodiversity and ecosystem services	√	√
	1000 - 1100	Stakeholder Interview	√	
	1230 - 1330	Lunch	√	√
	1330 - 1600	Document review (MS 2530 Part 3), Continue with document review and site verification. P6: Best practices, P7: Development of New Planting	√	√
	1600 - 1700	Interim Closing briefing	√	√
Wednesday, 23/3/2022		Birthday of Sultan Johor (Public Holiday)	√	√
Thursday, 24/3/2022	0900 - 1230	Eldred Estate : 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, Schedule waste management, worker housing, clinic, Landfill etc.	√	√
	1000 - 1100	Stakeholder Interview	√	

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Date	Time	Subjects	MNHM	MNM
	1230 - 1330	Lunch	√	√
	1330 - 1600	Document review (MS 2530 Part 3), P1: Management commitment and responsibility, P2: Transparency, P3: Compliance to legal requirement	√	√
	1600 - 1630	Interim Closing briefing	√	√
Friday, 25/3/2022	0830 - 1230	Eldred Estate: Document review (MS 2530 Part 3), Continue with document review and site verification. P4: Social responsibility, health safety and employment condition, P5: Environment, natural resources, biodiversity and ecosystem services	√	√
	1000 - 1100	Stakeholder Interview	√	
	1230 - 1330	Lunch	√	√
	1330 - 1600	Document review (MS 2530 Part 3), Continue with document review and site verification. P6: Best practices, P7: Development of New Planting	√	√
	1600 - 1630	Auditor discussion and closing preparation	√	√
	1630 - 1700	Closing meeting • Presentation of findings by BSI Lead Auditor	√	√

Section 3: Assessment Findings

3.1 Details of audit results

This assessment has been assessed using the following MSPO normative requirements. The assessment details are provided in Appendix A.

- MSPO MS 2530-2:2013 – General Principles for Independent Smallholders
- MSPO MS 2530-3:2013 – General Principles for Oil Palm Plantations and Organized Smallholders
- MSPO MS 2530-4:2013 – General Principles for Palm Oil Mills

3.2 Details of Nonconformities and Opportunity for improvement

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

During the assessment there were two (2) Major & one (1) Minor nonconformities and no OFI raised. The Eldred and Bekoh Estate Certification 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 Major Non-conformity(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 Report			
NCR Ref #:	2181828-202203-M1	Issue Date:	25/3/2022
Due Date:	26/6/2022	Date of Closure:	1/6/2022
Area/Process:	Bekoh Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.5.3.3 Major
Requirements:	The management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal.		
Statement of Nonconformity:	Found the estate not proper and safe handling, storage and disposal as per Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974.		
Objective Evidence:	For Bekoh Estate, found the inventory of scheduled waste was not available. During site verification found the store of scheduled waste was not secure and not followed as per EQA Scheduled waste Regulation 2005 (Reg 9: Storage of Scheduled waste). There also found an empty container in workers housing area.		

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Corrections:	<ol style="list-style-type: none"> 1. Conduct awareness training on scheduled waste handling and storage. 2. Update scheduled waste inventory as per EQA Scheduled Waste Regulation 2005 (Reg 9: Storage of Scheduled Waste). 3. Repair and maintenance of existing temporary Scheduled Waste Store. 4. Collect scheduled waste in workers housing.
Root cause analysis:	No awareness and competency on scheduled waste handling, inventory and storage among workers and estate management personnel.
Corrective Actions:	<ol style="list-style-type: none"> 1. Include Scheduled waste awareness training in annual training plan and conduct the training annually as per plan. 2. Request Scheduled Waste training from Sustainability & Safety Department for person in-charge Scheduled Waste. 3. Upgrade Scheduled Waste storage facility.
Assessment Conclusion:	<p>CAP has been accepted and evidence verified off-site implementation as following:</p> <ul style="list-style-type: none"> - Records of scheduled waste training dated 30/3/2022 to workers and contractor workers - Inventory of scheduled waste dated 30/3/2022 - Picture of Scheduled waste training and scheduled waste store <p>All the evidences reviewed found adequate and effectively implemented. Hence, the Major NC was closed on 15/6/2022.</p>

Non-Conformity Report			
NCR Ref #:	2181828-202203-M2	Issue Date:	25/3/2022
Due Date:	26/6/2022	Date of Closure:	1/6/2022
Area/Process:	Eldred and Bekoh Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.5.5.1 Major
Requirements:	<p>The management shall establish a water management plan to maintain the quality and availability of natural water resources (surface and ground water). The water management plan may include:</p> <ol style="list-style-type: none"> b. Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the estate's current activities. 		
Statement of Nonconformity:	Found no monitoring of outgoing water which may have negative impact into natural waterways in Eldred and Bekoh Estate		
Objective Evidence:	<p>From the HCV report by Malaysian Environmental Consultant dated September 2021, there are HCV for waterways and buffer zone in Bekoh Estate with total 37.58 ha. From the verification, the record of monitoring for outgoing water to natural waterways was not available during audit.</p> <p>In Eldred Estate, HCV assessment record showed 43.25 ha for stream and buffer. The management plan 2021 stated that to ensure to conduct water sampling analysis for river in Eldred however no monitoring record for outgoing water (water sampling) which have impact to natural waterways.</p>		

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Corrections:	<ol style="list-style-type: none"> 1. Revise and update HCV Management plan on buffer zone management. 2. Obtain quotation for water analysis. Conduct water sampling and send it to be appointed laboratory for analysis to monitor the effect of agricultural activities. Results to be used as baseline value.
Root cause analysis:	No awareness and competency on scheduled waste handling, inventory and storage among workers and estate management personnel.
Corrective Actions:	Conduct annual waterway monitoring at declared HCV area (waterways and buffer zone) and maintain the record.
Assessment Conclusion:	<p>CAP has been accepted and evidence verified off-site implementation as following:</p> <ul style="list-style-type: none"> - Records of quotation (2022/047/Bekoh Estate) for water analysis and record of and invoice after conducting the water analysis dated 17/4/2022 (Invoice no: TL2022/00082) and for Eldred Estate (Invoice no: TI2022/0014) dated 22/5/2022 <p>All the evidence reviewed found adequate and effectively implemented. Hence, the Major NC was closed on 15/6/2022.</p>

Non-Conformity Report			
NCR Ref #:	2181828-202203-N1	Issue Date:	25/3/2022
Due Date:	Next Surveillance	Date of Closure:	Open
Area/Process:	Eldred and Bekoh Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.4.5.4 Minor
Requirements:	Management should ensure employees of contractors are paid based on legal or industry minimum standards according to the employment contract agreed between the contractor and his employee.		
Statement of Nonconformity:	Contractor workers deduction/contribution to relevant agencies was not according to legal and industry minimum standards		
Objective Evidence:	<p>Based on the February 2022 pay slip for contractor workers (Brothers Plantation Enterprise) employee ID number:</p> <ol style="list-style-type: none"> 1. 60xxxx-01-58xx <p>There was no evidence that contribution to EPF and SOCSO from employer has been made.</p>		
Corrections:	Contractor immediately makes contribution of EPF and SOCSO to that particular employee. (ID number:) 60xxxx-01-58xx		
Root cause analysis:	Lack of monitoring on contractor's workers' pay slip.		
Corrective Actions:	<ol style="list-style-type: none"> 1. Engage with contractors and explain MSPO requirement, especially on wages. 2. Monitor EPF and SOCSO contribution by contractors to their workers monthly basis by keeping a copy of EPF and SOCSO contribution at estate office. 3. Monthly basis cross checking of contractor's workers' pay slip with the contribution record provided by contractors. 		
Assessment Conclusion:	CAP has been accepted. Evidence of CAP effectiveness to be verified in next assessment.		

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Opportunity For Improvement			
Ref:	N/A	Clause:	MSPO Part __:
Area/Process:			
Objective Evidence:			

Noteworthy Positive Comments	
1	Good commitment given by all personnel involved
2	Positive comments by most external stakeholders

3.3 Status of Nonconformities Previously Identified and OFI

Non-Conformity Report			
NCR Ref #:	2032628-202103-M1	Issue Date:	12/3/2021
Due Date:	11/6/2021	Date of Closure:	9/6/2021
Area/Process:	Bekoh Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.5.3.2 Major
Requirements:	A waste management plan to avoid or reduce pollution shall be developed and implemented. The waste management plan should include measures for: a) Identifying and monitoring sources of waste and pollution b) Improving the efficiency of resource utilization and recycling of potential wastes as nutrients or converting them into value added by-products		
Statement of Nonconformity:	The measures for improving the efficiency of resource utilization and recycling of waste was not adequate.		
Objective Evidence:	During field visit in Bekoh Estate at the landfill site it was found that the recyclable waste mainly among plastic and glass water bottles were found being dumped in the landfill at field block # 99A. This was not in-line with the Waste Management Action Plan Year 2020/2021, specifying that recyclable wastes are to be segregated and sent for recycle.		
Corrections:	To remove the recyclable waste from the landfill.		
Root cause analysis:	The estate landfill found dumped with prohibited substances by nearby villagers.		
Corrective Actions:	To arrange a consultation meeting with neighbour villagers’ representatives and conduct briefing and training on estate landfill use.		
Assessment Conclusion:	CAP has been accepted and evidence verified off-site due to COVID-19 MCO implementation as following:		
Verification Statement:	<ul style="list-style-type: none"> - Photos of cleaning work in progress for landfill at field block # 99A dated on 12/3/2021 - Photos of cleared landfill at field block # 99A dated on 12/3/2021 - Records of consultation with villagers’ representatives conducted on 25/2/2021 		

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	All the evidence reviewed found adequate and effectively implemented. Hence, the Major NC was closed on 9/6/2021. During ASA 3 verification confirm there are no reoccurrence issue therefore this NC remained closed.
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Non-Conformity Report			
NCR Ref #:	2032628-202103-M2	Issue Date:	12/3/2021
Due Date:	11/6/2021	Date of Closure:	9/6/2021
Area/Process:	Eldred Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.4.4.2 Major
Requirements:	The occupational safety and health plan shall cover the following: d) The management shall provide the appropriate PPE at the place of work to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC).		
Statement of Nonconformity:	Implementation of PPE at the place of work to cover potentially hazardous operations was not adequate.		
Objective Evidence:	<p>During visit to Eldred Estate field block PR2019 for spraying operation activity sampling, it was sighted that the sprayers were conducting spraying work without wearing safety goggle. Interview with sprayers revealed that they were provided with complete PPE for spraying including respirator, apron, rubber glove, rubber boot and helmet as well as clear goggle. Cross-checking with PPE issuance record also confirmed that the estate provided the sprayers with complete PPE as per Pictorial PPE Standard for spraying operation.</p> <p>However, the workers complaint that the clear goggle issued would cause sighting hazard upon wearing since the goggle screen would be covered with precipitated mist especially during hot weather, hence they would rather not wearing them. The practice deemed unable to cover all potentially hazardous operations related to spraying activities.</p>		
Corrections:	To ensure sprayer wear proper goggle during work.		
Root cause analysis:	<ul style="list-style-type: none"> - Unsuitable google being used by sprayer. - Lack of monitoring & checking on workers PPE wear. 		
Corrective Actions:	<ul style="list-style-type: none"> - To discuss with spryer and source proper goggle for their use. - To include regular training, checking PPE and how to use PPE. 		
Assessment Conclusion:	<p>CAP has been accepted and evidence verified off-site due to COVID-19 MCO implementation as following:</p> <ul style="list-style-type: none"> - Records of newly purchased PPE issuance to Spraying Gang Workers dated on 25/3/2021 - Photos and records of PPE usage training to Spraying Gang Workers dated on 25/3/2021 - Records of PPE Inspection Checklist of Spraying Gang Workers dated on 25/3/2021 <p>All the evidence reviewed found adequate and effectively implemented. Hence, the Major NC was closed on 9/6/2021.</p>		

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Verification Statement:	As per record of PPE issuance record to spraying gang and manurer dated Feb 2022 and inspection record verification during ASA 3 confirm there are no reoccurrence issue therefore this NC remained closed.
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Opportunity For Improvement			
Ref:	N/A	Clause:	MSP0 Part ___:
Area/Process:			
Objective Evidence:			
Verification Statement:			

3.4 Summary of the Nonconformities and Status

CAR Ref.	Clause & Category (Major / Minor)	Issued Date	Status & Date (Closure)
1711673-201811-M1	Major Clause 4.4.4.2	24/11/2018	Closed on 18/2/2019
1711673-201811-M2	Major Clause 4.5.3.3	24/11/2018	Closed on 18/2/2019
1711673-201811-M3	Major Clause 4.5.6.1	24/11/2018	Closed on 18/2/2019
1711673-201811-M4	Major Clause 4.4.2.5	24/11/2018	Closed on 18/2/2019
1711673-201811-M5	Major Clause 4.4.5.5	24/11/2018	Closed on 18/2/2019
1711673-201811-M6	Major Clause 4.4.5.9	24/11/2018	Closed on 18/2/2019
1711673-201811-M7	Major Clause 4.5.3.4	24/11/2018	Closed on 18/2/2019
1711673-201811-N1	Minor Clause 4.4.1.1	24/11/2018	Closed on 14/5/2020
1711673-201811-N2	Minor Clause 4.4.5.4	24/11/2018	Closed on 14/5/2020
1923596-202006-M1	Major Clause 4.4.4.2i	18/6/2020	Reissued on 12/3/2021
2032628-202103-M1	Major Clause 4.5.3.2	12/3/2021	Closed on 09/6/2021
2032628-202103-M2	Major Clause 4.4.4.2d	12/3/2021	Closed on 09/6/2021
2181828-202203-M1	Major Clause 4.5.3.3	25/3/2022	Closed on 15/6/2021
2181828-202203-M2	Major Clause 4.5.5.1	25/3/2022	Closed on 15/6/2021
2181828-202203-N1	Minor Clause 4.4.5.4	25/3/2022	Open

3.5 Issues Raised by Stakeholders

IS #	Description
1	<p>Issues: A. Kalippan (Sri Yogaletchumi Kali) & Sivaprasath (Brothers Plantation Enterprise) Mr A. Kalippan has been appointed as harvesting contractor at Eldred Estate and Mr. Sivaprasath has been appointed as harvesting contractor at Bekoh Estate has adequate understanding on contract agreement detailing all term has been signed by both parties and confirmed that stakeholders understand content of the agreement. Payment has been made normally with period around 7-10 days after invoice submitted.</p> <p>Management Responses: Estates management will continue good relationship and provide continuous training to the contractors.</p> <p>Audit Team Findings: No further issue.</p>
2	<p>Issues: Mr. Nor Zamri bin Sarip (Kampung Bekoh) No issues between Estate management and workers and the villagers. No other issue raised.</p> <p>Management Responses: Estate management will continue good relationship with the villagers.</p> <p>Audit Team Findings: No further issue.</p>
3	<p>Issues: Mr. Nick Ho (Chop Eng Kee) & Zainul Abidin Ahmad (Asia JH) Mr. Nick Ho and Mr Zainul Abidin Ahmad has been supplied various type of field equipment has adequate understanding on estate and MSPO requirements. Payment has been made within agreed period. No other issue raised.</p> <p>Management Responses: Estate management will continue good relationship with the suppliers.</p> <p>Audit Team Findings: No further issue.</p>
4	<p>Issues: Puspa Apparsamy (Chief Clerk) & Kokilavani Raghavan (Gender Committee) No gender / harassment issues recorded so far. Estate management is very supportive in gender committee activities/programmes. No other issue raised.</p> <p>Management Responses: Estate management will continue good relationship with all workers and will treat male and female workers fairly.</p> <p>Audit Team Findings: No further issue.</p>
5	<p>Issues: Workers (Harvester and sprayer)</p>


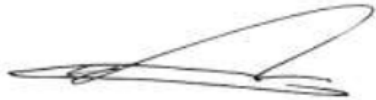
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	<p>No issues recorded so far. Estate management is very supportive, and the workers needed was given by the management accordingly. The housing and any amenities were in good condition. No other issue raised.</p>
	<p>Management Responses: Estate management will continue good relationship with all workers.</p>
	<p>Audit Team Findings: No further issue.</p>

3.6 List of Stakeholders Contacted

<p>Government Officer: Nil</p>	<p>Community/neighbouring village: Kampung Bekoh (Bekoh Village)</p>
<p>Suppliers/Contractors/Vendors: Chop Eng Kee & Asia JH Sri Yogaletchumi Kali Brothers Plantation Enterprise</p>	<p>Worker’s Representative/Gender Committee: Workers Representative Gender Representative Harvesters Sprayers</p>

Section 4: Assessment Conclusion and Recommendation

Acknowledgement of Internal Responsibility and Formal Sign-off of Assessment Findings	
Based on the findings during the assessment <i>Eldred and Bekoh estate</i> Certification Unit complies with the MS 2530-3:2013 . It is recommended that the certification of <i>Eldred and Bekoh estate</i> Certification Unit is approved and/or continued.	
Acknowledgement of Assessment Findings	Report Prepared by
Name: Mitah Limpu	Name: Muhamad Naquiddin Mazeli
Company name: Boustead Plantations Berhad	Company name: BSI Services (M) Sdn Bhd
Title: Sustainability Executive	Title: Lead Auditor
Signature: 	Signature: 
Date: 27/06/2022	Date: 20/6/2022

Appendix A: Summary of the findings by Principles and Criteria

MS 2530-3:2013 Malaysian Sustainable Palm Oil (MSPO) Part 3: General Principles for Oil Palm Plantations and Organized Smallholders

Criterion / Indicator		Assessment Findings	Compliance
4.1 Principle 1: Management commitment & responsibility			
Criterion 4.1.1 – Malaysian Sustainable Palm Oil (MSPO) Policy			
4.1.1.1	A policy for the implementation of MSPO shall be established. - Major compliance -	The BPB Sustainability Policy was established and approved by Chief Executive Officer of Boustead Plantations Berhad dated 12/07/2021.	Complied
4.1.1.2	The policy shall also emphasize commitment to continual improvement. - Major compliance -	The policy was emphasized on the engagement and commitment as follows: <ul style="list-style-type: none"> • To certify our outstanding Business Unit with RSPO and MSPO within the time bound plan sets by the company • To comply with all applicable federal and state laws and codes of practise • To adopt the Principle and Criteria (P&C) of the RSPO and MSPO as the foundations for our sustainability practices To implement sustainability standards laid out in this policy for environmental development and social impact, traceability and transparency of supply chain, ensuring that all suppliers comply with our commitments as stated in our Sustainability Policy.	Complied
Criterion 4.1.2 – Internal Audit			
4.1.2.1	Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for further improvement.	The MSPO internal audit was planned to be conducted annually. Internal audit was conducted by internal auditors from Boustead Plantations Berhad HQ - Sustainability & Safety Department. Internal audit was	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	conducted at both estates (Bekoh Estate and Eldred Estate) on 01-04/03/2022 with total of eleven (11) nonconformances raised.	
4.1.2.2	The internal audit procedures and audit results shall be documented and evaluated, followed by the identification of strengths and root causes of nonconformities, in order to implement the necessary corrective action. - Major compliance -	The MSPO internal audit was conducted according to internal audit procedure (SOP Issue 1; Dated: July 2016) was established by the management to include audit frequency, audit schedule, audit team, performing audit, audit responsibility etc. Audit results were documented in the "Non-Conformity Report" which addressed the detail of non-conformances, investigation result & root cause analysis, correction/corrective action and corrective action plan.	Complied
4.1.2.3	Report shall be made available to the management for their review. - Major compliance -	Report of internal audit were reviewed in the Management Review Meeting as per minutes of meeting records dated 04/03/2022.	Complied
Criterion 4.1.3 – Management Review			
4.1.3.1	The management shall periodically review the continuous suitability, adequacy and effectiveness of the requirements for effective implementation of MSPO and decide on any changes, improvement and modification. - Major compliance -	Latest management review meeting was conducted on 04/03/2022 via online meeting chaired by Business Unit Head (TSBU) and attended by Sustainability personnel and all operating units' managers and assistant managers.	Complied
Criterion 4.1.4 – Continual Improvement			
4.1.4.1	The action plan for continual improvement shall be based on consideration of the main social and environmental impact and opportunities of the company. - Major compliance -	The continual improvement plan for financial year 2021/2022 was available for all the sampled estates. It was established based on the social, safety and environmental impact, it also based on consideration of operational productivity. The record was available and verified in estate sampling.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.1.4.2	The company shall establish a system to improve practices in line with new information and techniques or new industry standards and technology (where applicable) that are available and feasible for adoption. - Major compliance -	Any new technology and/or innovation equipment is subject to approval by HQ. No new technology adopted by the estates for field operation so far.	Complied
4.1.4.3	An action plan to provide the necessary resources including training, to implement the new techniques or new industry standard or technology (where applicable) shall be established. - Major compliance -	Should there be any new technology adopted, training shall be provided to the related personnel.	Complied
4.2 Principle 2: Transparency			
Criterion 4.2.1 – Transparency of information and documents relevant to MSPO requirements			
4.2.1.1	The management shall communicate the information requested by the relevant stakeholders in the appropriate languages and forms, except those limited by commercial confidentiality or disclosure that could result in negative environmental or social outcomes. - Major compliance -	The company has maintained records of request and response, land titles and OSH plans, complaints and grievances records that make available upon request.	Complied
4.2.1.2	Management documents shall be publicly available, except where this is prevented by commercial confidentiality or where disclosure of information would result in negative environmental or social outcomes. - Major compliance -	The company holds copies of each of the management documents that are required to be publicly available. Copies of the document such as documents related to environmental and social issues, waste management plan, records of complaints and grievances were available upon request. All the policies were publicly available in the company’s website as per link as following: www.bousteadplantations.com.my Other sustainability practices were also available in the website.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.2.2 – Transparent method of communication and consultation			
4.2.2.1	Procedures shall be established for consultation and communication with the relevant stakeholders. - Major compliance -	Both Eldred Estate and Bekoh Estate has implemented the company's Boustead Plantations Berhad established Communication Procedure. The scope 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 etc. The communication is achieved through notice board, meeting minutes, trainings and newspapers. Complaint/ Suggestion Form and the Suggestion Box was implemented in the company.	Complied
4.2.2.2	A management official should be nominated to be responsible for issues related to Indicator 1 at each operating unit. - Minor compliance -	Estates management has appointed a person responsible for communication as follows: <u>Bekoh Estate:</u> Muhammad Saifuddin bin Krismanto as per appointment letter dated 01/03/2021 <u>Eldred Estate:</u> Muhammad Izzaidi bin Abu Bakar (Cadet Officer) and Mohd Saiful bin Amir (Supervisor) as per appointment letter dated 05/08/2021	Complied
4.2.2.3	List of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders should be properly maintained. - Major compliance -	List of stakeholders available for both estates are available and maintained. The list of stakeholders included internal and external stakeholders such as suppliers, contractors, head of villages, authorities, government agencies and etc. Records of consultation and communication maintained properly as per sample records for minutes of meeting of stakeholder consultation for both internal and external.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p><u>Bekoh Estate</u> Meeting with external stakeholders were conducted on 16/03/2022 and meeting with internal stakeholders were conducted on 24/02/2022</p> <p><u>Eldred Estate</u> Meeting with external stakeholders were conducted on 16/03/2022 attended by representatives from school, village representatives, suppliers and etc.</p>	
Criterion 4.2.3 – Traceability			
4.2.3.1	<p>The management shall establish, implement and maintain a standard operating procedure to comply with the requirements for traceability of the relevant product(s).</p> <p>- Major compliance -</p>	<p>Both Eldred Estate and Bekoh Estate implemented the supply chain program based on Boustead Plantations Berhad MSPO Traceability Procedures; Issue 1; Issue date: July 2016; Rev. # 2; Rev. date: March 2018. The procedure was approved by MSPO Chairman which covering the implementation of all supply chain requirements for both POM and estate.</p>	Complied
4.2.3.2	<p>The management shall conduct regular inspections on compliance with the established traceability system.</p> <p>- Major compliance -</p>	<p>Regular inspections on compliance with the established traceability system were conducted through periodical internal audit. Furthermore, the estate management and staff responsible to conduct related inspections on compliance of all operations including traceability system. Verification on site confirmed the inspections were regularly implemented accordingly latest was during internal audit.</p>	Complied
4.2.3.3	<p>The management should identify and assign suitable employees to implement and maintain the traceability system.</p> <p>- Minor compliance -</p>	<p>The procedure also specified that the Sustainability Chairman shall have the overall responsibility for the implementation of the procedure with assignment of relevant personnel from various departments to assist in the implementation. At both Eldred Estate and Bekoh Estate, Estate Managers are responsible for the MSPO implementation including traceability.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.2.3.4	Records of sales, delivery or transportation of FFB shall be maintained. - Major compliance -	<p>All records of incoming FFB transported/received, CPO & PK produced and delivery, on daily basis were maintained and verified traceable through the delivery notes, lorry ticket & weighbridge which were maintained at the respective estate's office. FFB delivery records maintained as per sample weighbridge tickets sighted as following. Ticket were stamped with 3 types of stamp which is MSPO Certified FFB and RSPO Certified FFB.</p> <p>Ticket from Bekoh Estate Ticket No: DO 1753 Date: 14/3/2022 Lorry No: JNT 8642 MSPO Cert: MSPO 697579 Validity: 18/4/2019 – 17/4/2024. Weight: 32,380 MT</p> <p>Ticket from Eldred Estate Ticket No: S0003690 Date: 31/01/2022 Seal No: 017747/48/49/50 Lorry No: JHD3384A MSPO Cert: MSPO 697579 Validity: 18/4/2019 – 17/4/2024. Weight: 12,880 MT</p> <p>Records for year 2019, 2020 and 2021 were maintained and sighted.</p>	Complied

Criterion / Indicator	Assessment Findings	Compliance	
4.3 Principle 3: Compliance to legal requirements			
Criterion 4.3.1 – Regulatory requirements			
4.3.1.1	<p>All operations are in compliance with the applicable local, state, national and ratified international laws and regulations.</p> <p>- Major compliance -</p>	<p>Estate operations are in compliance with the applicable local, state, national and ratified international laws and regulations. Legal Requirement Register (LRR) Document dated 7/3/2022 was available for verification.</p> <p><u>Bekoh Estate</u></p> <ol style="list-style-type: none"> 1. Weighbridge calibration from Metrology referred 2.1KQ020017 valid from 14/7/2021. 2. License for Peraturan Kawalan Bekalan 1974 for Diesel storage valid until 11/6/2024. 3. MPOB License 616049002000 for produce, sell and transfer was valid from 1/1/2022 until 31/12/2022. 4. JTK (PP3/29/020/2010) for wages deduction was available dated 15/8/2010 <p><u>Eldred Estate</u></p> <ol style="list-style-type: none"> 1. MPOB license 504635402000 was valid until from 1/1/2022 until 31/12/2022. 2. JTK License series: PP3/29/016/2010 dated 15/6/2010 for wages deduction for Temple fund license. 3. JH(SGT)0042/99 PSK license for diesel storage storage to comply with Peraturan-peraturan kawalan Bekalan (Pindaan) 2021 valid until 5/11/2022. 	<p>Complied</p>

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Criterion / Indicator		Assessment Findings	Compliance
		4. Weighbridge calibration was conducted by metrology corporation Malaysia Sdn Bhd as per B1902909 dated 9/11/2021.	
4.3.1.2	The management shall list all laws applicable to their operations in a legal requirements register. - Major compliance -	LORR was established to cover all legal acts, regulations and other requirement related to Bekoh and Eldred Estate. Sighted the sample applicable Legal and Other Requirements to both estates as following: <ul style="list-style-type: none"> - Minimum Wages Order 2020 - Peraturan-peraturan Kawalan Bekalan (Pindaan) 2021 - Pesticide Act 1974 - Electrical Supply (Amendment) Act 2015 - Fire Services Act - Environmental Quality Act - Local Government Act etc. 	Complied
4.3.1.3	The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force. - Major compliance -	In Boustead Plantations Berhad, the Legal register and requirement already been updated by System and Method department. Among the newly registered laws were: <ol style="list-style-type: none"> 1. Minimum Wages Order 2020 2. Minimum Housing Standard and Amenities Act 1990 (Act 446) (Revised 2020) 3. Prevention and Control Disease 1988 (Act342) (Revised 2020) Related to List of Legal Registers and List of Laws and Regulation. The evaluation was last carried out by Assistant Manager and approved by the Estate Manager during management review meeting on 7/1/2021.	Complied
4.3.1.4	The management should assign a person responsible to monitor compliance and to track and update the changes in regulatory requirements.	Tracking system available to identify changes in the relevant regulations through head office, sustainability team, website information and the information are communicated from the Head Office (Sustainability	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	- Minor compliance -	Section). Boustead Plantations Berhad have centralised system for tracking any changes in the law and subscribe into Lawnet. The latest updated was done on 7/1/2021.	
Criterion 4.3.2 – Lands use rights			
4.3.2.1	The management shall ensure that their oil palm cultivation activities do not diminish the land use rights of other users. - Major compliance -	Company’s management ensured that their oil palm cultivation activities do not diminish the land use rights of other users. The land within Eldred Estate and Bekoh Estate belongs to the company with valid land titles. Bekoh Estate hold 1 land titles (under CIMB Islamic Trustee Berhad) as following: Grant # 214542; Lot # 208; District: Tangkak; Sub-District: Tangkak; Area: 1.226.6002 ha Eldred Estate hold 7 land titles (under Boustead Eldred Sdn Bhd) as per sample as following: - Grant # 112011; Lot # 537 - Grant # 112019; Lot # 538 - Grant # 112190; Lot # 534 - Grant # 112191; Lot # 53	Complied
4.3.2.2	The management shall provide documents showing legal ownership or lease, history of land tenure and the actual use of the land. - Major compliance -	Both estates’ management provided document showing legal ownership as per land titles sighted in indicator 4.3.2.1 above.	Complied
4.3.2.3	Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable. - Major compliance -	A legal boundary was clearly demarcated. Site visit to boundary at field PR17A (Bekoh Estate) and PJ13C (Eldred Estate) with smallholder, found that the boundary stone at Bekoh Estate (GPS Coordinate: 20° 02’ 17.3” N; 102° 31’ 58.4” E) and at Eldred Estate (GPS Coordinate: 17° 02’ 18.4” N; 05° 103’ 03.3” E) was maintained.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.3.2.4	Where there are, or have been, disputes, documented proof of legal acquisition of land title and fair compensation that have been or are being made to previous owners and occupants; shall be made available and that these should have been accepted with free prior informed consent (FPIC). - Minor compliance -	There was no land dispute within Eldred Estate and Bekoh Estate as of the time of audit. The lands are leased from CIMB Trustee Berhad via verified with the land titles. There was no encroachment of land by the both estates. Maps available as per sample UAV Mapping; Field Hectarage Statement by Eldred Estate and Bekoh Estate.	Complied
Criterion 4.3.3 – Customary rights			
4.3.3.1	Where lands are encumbered by customary rights, the company shall demonstrate that these rights are understood and are not being threatened or reduced. - Major compliance -	The estate lands are legally owned by the company. The existing estates are not encumbered by any customary land rights. The company has constructed trenches, wooden pegs and gates to differentiate the land boundaries. No issues related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during as of the time of audit.	Not applicable
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights land, if any, should made available. - Minor compliance -	The estate lands are legally owned by the company. The existing estates are not encumbered by any customary land rights. The company has constructed trenches, wooden pegs and gates to differentiate the land boundaries. No issues related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during as of the time of audit.	Not applicable
4.3.3.3	Negotiation and FPIC shall be recorded and copies of negotiated agreements should be made available. - Major compliance -	The estate lands are legally owned by the company. The existing estates are not encumbered by any customary land rights. The company has constructed trenches, wooden pegs and gates to differentiate the land boundaries. No issues related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during as of the time of audit.	Not applicable

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Criterion / Indicator	Assessment Findings	Compliance
4.4 Principle 4: Social responsibility, health, safety and employment condition		
Criterion 4.4.1: Social Impact Assessment (SIA)		
4.4.1.1	Social impact should be identified and plans are implemented to mitigate the negative impacts and promote the positive ones. - Minor compliance -	Social impact identified through Social Impact Assessment conducted by Malaysian Environmental Consultants Sdn. Bhd. as per report dated 29/6/2018. Social management plan was reviewed by both estates with mitigation plan was identified based on the stakeholder feedback during stakeholder consultation.
Criterion 4.4.2: Complaints and grievances		
4.4.2.1	A system for dealing with complaints and grievances shall be established and documented. - Major compliance -	Eldred Estate and Bekoh Estate has maintained a Flowchart of Complaint/ Suggestion (Grievance Procedure) to receive the complaints from internal and external stakeholders. The flowchart has clearly stated the Social Officer will be receiving the complaints.
4.4.2.2	The system shall be able to resolve disputes in an effective, timely and appropriate manner that is accepted by all parties. - Major compliance -	"Borang Komunikasi Aduan Dalaman/Luaran" Form is available and implemented in the estates to record any complaints from the stakeholders. The estate management has taken action to rectify the complaints and updated the actions taken in the form. The complainant has acknowledged on the complaint form after the issue has been resolved by the estate management.
4.4.2.3	A complaint form should be made available at the premises, where employees and affected stakeholders can make a complaint. - Minor compliance -	"Borang Komunikasi Aduan Dalaman/Luaran" form is available inside suggestion box, in front of the office in Eldred Estate and Bekoh Estate. Interviewed with the stakeholders confirmed that they are understood about the complaint procedure.
4.4.2.4	Employees and the surrounding communities should be made aware that complaints or suggestions can be made any time.	Employees and the surrounding communities were made aware that complaints or suggestions can be made any time through various

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Criterion / Indicator		Assessment Findings	Compliance
	- Minor compliance -	meetings such as morning muster, training/briefing and stakeholder consultation.	
4.4.2.5	Complaints and resolutions for the last 24 months shall be documented and made available to affected stakeholders upon request. - Major compliance -	Complaints and resolutions records were documented and made available to affected stakeholders upon request since June 2019.	Complied
Criterion 4.4.3: Commitment to contribute to local sustainable development			
4.4.3.1	Growers should contribute to local development in consultation with the local communities. - Minor compliance -	Contribution to the local communities was evidence as follows: <u>Bekoh Estate</u> 1. Provide grass cutting at Police Station 2. EidulFitri Celebration for Muslim workers 3. Deepavali celebration for Hindu workers <u>Eldred Estate</u> 1. Monetary Contribution to SK Tamil Bekok 2. Monetary contribution to SMK Bekok	Complied
Criterion 4.4.4: Employees safety and health			
4.4.4.1	An occupational safety and health policy and plan shall be documented, effectively communicated and implemented. - Major compliance -	Boustead Plantations Berhad established Safety and Health Policy, dated 12/7/2021 signed by Chief Executive Officer (CEO). Safety programs schedule for 2021/2022 has been established comprises of emergency response plan (ERP), OSH management system, risk management, safety committee activities, medical surveillance. The Policy is implemented through the OSH activities by the on-site Safety Officers	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		and monitored by OSH personnel from Head Office. Included in the policy is the commitment of the Company to provide and maintain a safe and healthy working environment of its employees & contractors & visitors. In interviews with the workers and staff during the site visit revealed that the employees had been briefed and had understood the policy. Latest briefing record in Bekoh estate was on 19/3/2022.	
4.4.4.2	<p>The occupational safety and health plan shall cover the following:</p> <ul style="list-style-type: none"> a) A safety and health policy, which is communicated and implemented. b) The risks of all operations shall be assessed and documented. c) An awareness and training programme which includes the following requirements for employees exposed to pesticides: <ul style="list-style-type: none"> i. all employees involved shall be adequately trained on safe working practices ii. all precautions attached to products shall be properly observed and applied d) The management shall provide the appropriate PPE at the place of work to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC). e) The management shall establish Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labeling) Regulation 1997 and Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000. 	<ul style="list-style-type: none"> a) The training on OSH policy dated 19/3/2022 already communicated to workers and staff as per verified in Bekoh Estate. b) In Bekoh Estate, CHRA been conducted to assess the chemical been using in estate, the assessment conducted on 2/11/2018 (Ref no: HQ/04/ASS/00/193. This assessment done by ENV Consultancy & monitoring services Sdn Bhd. Verification on implementation of recommendation by CHRA assessor. Medical surveillance conducted on 5/3/2022 at Uni Klinik Permas Jaya. Total 20 employee have attended this medical surveillance and as per result all fit to work with chemical. <p>Noise Risk Assessment already conducted dated 10/2/2022 referred report JKPP; JH/06/04/2715. This been conducted by Handstech Solution Services Sdn Bhd.</p> <p>In Bekoh Estate, HIRARC already been review dated 1/1/2020 for all activities and included excessive noise.</p> <p>For Eldred Estate, HIRARC already updated for excessive noise dated Feb 2022. No accident for year 2021. The Noise Risk Assessment already conducted on 12/2/2022 (ref: JH/05/04/1170) by Handstech Solution Services Sdn Bhd. From the NRA the tractor driver, mechanic, grass cutter and Carabao driver need to conduct audiometric. The management already plan to conduct the audiometric test and hearing conservation training in future.</p>	Complied

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Criterion / Indicator	Assessment Findings	Compliance
<p>f) The management shall appoint responsible person(s) for workers' safety and health. The appointed person(s) of trust must have knowledge and access to latest national regulations and collective agreements.</p> <p>g) The management shall conduct regular two-way communication with their employees where issues affecting their business such as employee's health, safety and welfare are discussed openly. Records from such meeting are kept and the concerns of the employees and any remedial actions taken are recorded.</p> <p>h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.</p> <p>i) Employees trained in First Aid should be present at all field operations. A First Aid Kit equipped with approved contents should be available at each worksite.</p> <p>j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.</p> <p>- Major compliance -</p>	<p>c) Sighted Safety and Health Management Plan 2022 for Bekoh Estate and Eldred Estate prepared on January 2022. Training matrix was established by the management. A formal training programmed on all aspects of MSPO requirement has been established and implemented. The training program for 2021/2022 includes training for all categories of workers. Evidence of adequate and appropriate training on safe working practices provided to workers.</p> <p>d) The estates provide PPE to the employees relevant to the work handled by the workers. The list of PPE that were provided by the estates are as below:</p> <ul style="list-style-type: none"> i. Harvester- Safety Helmet, Sickle Cover, Hand Glove, Wellington Boots ii. Sprayers- Respirator, Nitrile Glove (Chemical Resistant), Goggles, Wellington Boots, Apron. iii. Manuring- Apron, Wellington Boots, Dust Mask <p>e) Register of Chemical was sighted to include the entire chemical used in the estate. Sighted evidence of chemical register for samples unit has been updated on January 2022. The operating unit comply with Regulation 9 of the Pesticides Act 1974 requiring balance of remaining solution to be kept under lock and key. During visit it was noted that all the remaining pesticides were kept in the store and securely locked and comply with regulation.</p> <p>f) In Bekoh Estate, Appointment letter for Secretary was available for OSH committee dated 1/2/2021. In Eldred Estate, the appointment letter available dated 5/8/2021.</p> <p>g) In Bekoh Estate, OSH meeting conducted was on 24/2/2022 and previously was on 26/10/2021 due to MCO and In Eldred, the OSH meeting also conducted by 3 monthly basis. Record verified on</p>	

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Criterion / Indicator		Assessment Findings	Compliance												
		<p>21/12/2021 attended by 18 people and previously was on 20/10/2021.</p> <p>h) Accident and emergency procedures were established to include emergency evacuation, fire situation, chemical spillage, accident at workplace.</p> <p>i) The first aid training been conducted by Bulan Sabit Merah, sampling the record training dated 14/12/2021 – 15/12/2021 in Bekoh. First aid been check by HA by monthly basis and record was available in estate.</p> <p>j) The JKKP 8 record was available in each estate as per below:</p> <table border="1"> <thead> <tr> <th>JKKP record</th> <th>Submitted to DOSH</th> <th>LTA</th> <th>Incident record</th> </tr> </thead> <tbody> <tr> <td>JKKP8/89550/2021 (Bekoh)</td> <td>26/1/2022</td> <td>0</td> <td>0</td> </tr> <tr> <td>JKKP8/109130/2022 (Eldred)</td> <td>26/1/2022</td> <td>0</td> <td>0</td> </tr> </tbody> </table> <p>No accident record in Bekoh and Eldred Estate.</p>	JKKP record	Submitted to DOSH	LTA	Incident record	JKKP8/89550/2021 (Bekoh)	26/1/2022	0	0	JKKP8/109130/2022 (Eldred)	26/1/2022	0	0	
JKKP record	Submitted to DOSH	LTA	Incident record												
JKKP8/89550/2021 (Bekoh)	26/1/2022	0	0												
JKKP8/109130/2022 (Eldred)	26/1/2022	0	0												
Criterion 4.4.5: Employment conditions															
4.4.5.1	<p>The management shall establish policy on good social practices regarding human rights in respect of industrial harmony. The policy shall be signed by the top management and effectively communicated to the employees.</p> <p>- Major compliance -</p>	<p>Boustead Plantations Berhad established BPB Sustainability Policy, dated 12/07/2021 signed by Chief Executive Officer (CEO) which has stated the respecting human rights (clause 2.2). The communication of sustainability policies including human rights policy was done through briefing during daily muster roll call. Latest sample briefing of policy was done on 21/03/2022 (Bekoh Estate) and 22/03/2022 (Eldred Estate). The policy also displayed on notice boards at estates offices.</p>	Complied												

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	Criterion / Indicator	Assessment Findings	Compliance
4.4.5.2	<p>The management shall not engage in or support discriminatory practices and shall provide equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics.</p> <p>- Major compliance -</p>	<p>Boustead Plantations Berhad established BPB Sustainability Policy, dated 12/07/2021 signed by Chief Executive Officer (CEO) which has stated the management will not engage in or support discriminatory practice and will ensure equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social, origin or contract substitution (clause 2.2.3). The policy was displayed at the office area. The communication of sustainability policies including equal rights policy was done through briefing during daily muster roll call from time to time.</p> <p>Latest sample briefing of policy was done on 21/03/2022 (Bekoh Estate) and 22/03/2022 (Eldred Estate). The policy also displayed on notice boards at estates offices. The company has employed checkroll workers in Bekoh Estate and Eldred Estate.</p> <p>Sampled of the payslips for checkroll workers sighted and checked for month of December 2021, January 2022 and February 2022 as follow: Bekoh Estate - Emp. No: 04990, 0412A, 0375I, 0524I, 0543H, 0530D, 0536F, 0543H, 545B, 0585D, 0592F, 0594J, 0597A Eldred Estate - Emp No: 0039, 0035, 0138, 0014, 0032, 0084, 0133, 0043, 0050, 0126, 0104, 0049</p> <p>The recent MAPA/NUPW Agreement on the Wages of Harvesters, Harvesting Kanganies, Loaders and "Other Loaders" on Oil Palm Estates, 2019; Wage Rates – March 2021; Palm Oil Mill MAPA/NUPW Mill Employees Agreement, 2019; Wage Rates – March 2021; MAPA Circular No. 19/2021; Dated 22/2/2021 referred to in the agreement was kept available by both estates.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.4.5.3	<p>Management shall ensure that employees’ pay and conditions meet legal or industry minimum standards and as per agreed Collective Agreements. The living wage should be sufficient to meet basic needs and provide some discretionary income based on minimum wage.</p> <p>- Major compliance -</p>	<p>The company has employed checkroll workers in Bekoh Estate and Eldred Estate. Sampled of the payslips for checkroll workers sighted and checked as following:</p> <p>Bekoh Estate - Emp. No: 04990, 0412A, 0375I, 0524I, 0543H, 0530D, 0536F, 0543H, 545B, 0585D, 0592F, 0594J, 0597A</p> <p>Eldred Estate - Emp No: 0039, 0035, 0138, 0014, 0032, 0084, 0133, 0043, 0050, 0126, 0104, 0049</p> <p>The recent MAPA/NUPW Agreement on the Wages of Harvesters, Harvesting Kanganies, Loaders and “Other Loaders” on Oil Palm Estates, 2019; Wage Rates – March 2021; Palm Oil Mill MAPA/NUPW Mill Employees Agreement, 2019; Wage Rates – March 2021; MAPA Circular No. 19/2021; Dated 22/2/2021 referred to in the agreement was kept available by both estates.</p> <p>a. Vacation leave pay was paid in December for up to 14 days was sighted.</p>	Complied
4.4.5.4	<p>Management should ensure employees of contractors are paid based on legal or industry minimum standards according to the employment contract agreed between the contractor and his employee.</p> <p>- Minor compliance -</p>	<p>Contractors and their employees were employed in harvesting operation including for FFB transporters and palm tree felling & chipping of replanting machinery operator. Sighted the sample payslips of contractor workers as following:</p> <p>i) Harvesting Contractor: Brothers Plantation Enterprise; Harvester ID # C3818951, C5720261, Month: October, November & December 2021</p> <p>ii) Harvesting Contractor: Sri Yogaletchumi Kali Enterprise; Harvester ID # AT072348; Month: February 2022 & Loaders ID#AR690483, Month February 2022</p>	Minor Non-Conformity

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Based on the February 2022 pay slip for contractor workers (Brothers Plantation Enterprise) employee ID number:</p> <p>1. 60xxxx-01-58xx</p> <p>There was no evidence that contribution to EPF and SOCSO from employer has been made. Thus, Minor Non Conformities been raised.</p> <p>All sample records of payslips shown workers were paid above the Minimum Wage Order 2020 rate.</p> <p>Employment contract for contractor workers was verified as follows:</p> <p>Sri Yogaletchumi Kali Enterprise ID No: 98xxxx-14-55xx, U035xxxx, M430xxxx Brothers Plantation Enterprise Bekoh Estate: ID No: C381xxxx, C572xxxx, Eldred Estate: C215xxxx, BQ059xxxx, EI060xxxx, C572xxxx, C572xxxx, BY040xxxx, EJ0610xxxx Brothers Plantation Norjahan binti Seri 601008-01-5839 no contribution for February 2022 and SOCSO & EPF (Employer)</p>	
4.4.5.5	<p>The management shall establish records that provide an accurate account of all employees (including seasonal workers and subcontracted workers on the premises). The records should contain full names, gender, date of birth, date of entry, a job description, wage and the period of employment.</p> <p>- Major compliance -</p>	<p>There is a list of employees consist of employee number, name, division, pay, NRIC/Passport no, employment category, nationality, DOB, age, race and status in the employee database system – Name List of Workers (as at March 2022).</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.4.5.6	<p>All employees shall be provided with fair contracts that have been signed by both employee and employer. A copy of employment contract is available for each and every employee indicated in the employment records.</p> <p>- Major compliance -</p>	<p>The worker's contract valid for a 3 years basis, termination of service is after receiving 1-month prior notice or deduction of 1-month salary in lieu or where either party mutually agree to terminate the service. The company can terminate the service under varies conditions as per the Employment Agreement (eq. if they fail the medical test or any criminal misconduct during the employment period). The cost involved for their return will be borne by the company. All workers are provided an explanation of the understanding of the agreement, given a copy of the agreement and the original is kept in respective personal file. - As per stated in item 2.3 of the contract, all workers are given the probation period for 6 months and as per bullet 6 stated that all works, salary, rewards, rules, and conditions based on the current Minimum Wage Order 2020.</p> <ul style="list-style-type: none"> • Employment contract was acknowledged by workers (e.g. ID No: 03xxxx-01-14xx as watchmen dated 01/05/2021). Others employment contract verified such as ID No: 76xxxx-01-57xx, 75xxxx-05-56xx, 81xxxx-07-55xx, 87xxxx-23-51xx, 70xxxx-01-56xx, 77xxxx-01-61xx. 	Complied
4.4.5.7	<p>The management shall establish a time recording system that makes working hours and overtime transparent for both employees and employer.</p> <p>- Major compliance -</p>	<p>Based on the sampled pay slips of workers, there is no trace of breach of payment as stipulated in their contract. Interview with workers shows no issue on wages received. During site visit, interview with both local and foreign workers revealed no discrimination on overtime hours as well on wages received for overtime work done. This was also cross checked in their respective payslips and no discrepancies found.</p>	Complied
4.4.5.8	<p>The working hours and breaks of each individual employee as indicated in the time records shall comply with legal regulations and collective agreements. Overtime shall be mutually agreed and shall</p>	<p>Working hours is 8 hours. From Saturday to Thursday. Total monthly working hours is 208 hours. The overtime maximum is 104 hours according to the Malaysia Employment Act 1955. As at current, there</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	always be compensated at the rate applicable and shall meet the applicable legal requirement. - Major compliance -	was none has crossed 80 hours of overtime. Verified the payslips, the payment and calculation of over time well distributed.	
4.4.5.9	Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements. - Major compliance -	Salary slips clearly shows the calculations of gross salary, all deductions and net salary of a worker. Workers interviewed confirmed that they are being paid more than the stipulated minimum wage and that they understand all the deductions being made. Sampled 3 months' payslip for: - Bekoh Estate - Emp. No: 04990, 0412A, 0375I, 0524I, 0543H, 0530D, 0536F, 0543H, 545B, 0585D, 0592F, 0594J, 0597A Eldred Estate - Emp No: 0039, 0035, 0138, 0014, 0032, 0084, 0133, 0043, 0050, 0126, 0104, 0049	Complied
4.4.5.10	Other forms of social benefits should be offered by the employer to employees, their families or the community such as incentives for good work performance, bonus payment, professional development, medical care and health provisions. - Minor compliance -	The social benefits for worker incentives for good work performance bonus, price bonus, transport allowance, professional development, medical care and health provisions are for entire work force. Water subsidy of 35 gallons / 160 litres (RM4.84) per month was given to each worker.	Complied
4.4.5.11	In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities in compliance with the Workers' Minimum Standards Housing and Amenities Act 1990 (Act 446) or any other applicable legislation. - Major compliance -	Based on field visit and interview with workers known that the adequate housing, clean water supplies, medical, mosque, electricity and access to adequate, sufficient and affordable food has been provided. Workers housing was provided with adequate beds, clean running water from taps, kitchen and toilet facility. There was no complaint, and grievance related to housing standard. During site visit to line-site, interview both local and foreign workers claimed that the management provides decent living quarters with proper drainage system, minimum twice a week domestic waste collection, attend to household repairs and free water and electricity	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		supply for domestic consumption. The audit team witnessed the tap water condition in foreign worker’s quarter that has no sign of pollution. Currently, there was no EHA at both estates. VMO visited estates periodically and if there is any medication needed, workers were sent to the panel clinics.	
4.4.5.12	The management shall establish a policy and provide guidelines to prevent all forms of sexual harassment and violence at the workplace. - Major compliance -	Boustead Plantations Berhad established BPB Sustainability Policy, dated 12/07/2021 signed by Chief Executive Officer (CEO). Policy been communicated to all employees including female employees through daily muster assembly and workers meeting such as gender committee meeting for female employee. Gender Committee Meeting was conducted on 15/03/2022.	Complied
4.4.5.13	The management shall respect the right of all employees to form or join trade union and allow workers own representative(s) to facilitate collective bargaining in accordance with applicable laws and regulations. Employees shall be given the freedom to join a trade union relevant to the industry or to organize themselves for collective bargaining. Employees shall have the right to organize and negotiate their work conditions. Employees exercising this right should not be discriminated against or suffer repercussions. - Major compliance -	Boustead Plantations Berhad established BPB Sustainability Policy, dated 12/07/2021 signed by Chief Executive Officer (CEO). The company is committed and allowed their stakeholders such as employees, clients, business partner and etc to form or join any association. Bekoh Estate, meeting with the NUPW (Melaka Branch) was conducted on 09/12/2021. Eldred Estate – 11 workers subscribed. UNION meeting was conducted on 08/01/2022.	Complied
4.4.5.14	Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation. Work by children is acceptable on family farms, under adult supervision, and when not interfering with their education programmes. Children shall not expose to hazardous working conditions. - Major compliance -	Boustead Plantations Berhad established BPB Sustainability Policy, dated 12/07/2021 signed by Chief Executive Officer (CEO). The company will comply with the Children and Young Persons (Employment) Act 1966 and ILO Convention 138 (1973) Article 1-3. No workers less than 16 years old will be recruited and less than 18 years old for hazardous work. Document verified on the Employee Master List confirmed that all the workers employed were above 18 years old.	Complied

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Criterion / Indicator	Assessment Findings	Compliance	
Criterion 4.4.6: Training and competency			
<p>4.4.6.1</p>	<p>All employees, contractors and relevant smallholders are appropriately trained. A training programme (appropriate to the scale of the organization) that includes regular assessment of training needs and documentation, including records of training shall be kept.</p> <p>- Major compliance -</p>	<p>All employees and contractors are appropriately trained. Training matrix and training programme for 2021/22 was established by the estates' management. Evidence of adequate and appropriate training on safe working practices provided to workers was sighted. Verified sample of training conducted.</p> <p><u>Bekoh Estate</u></p> <ol style="list-style-type: none"> 1. Policy Briefing online briefing to staff and executive by HQ was on 18/3/2022 2. Fire Fighting and drill conducted on 3/3/2022 3. Training on Zenoah Blower SOP 9/09/2021 4. Scheduled waste, Domestic waste and recycle waste training conducted on 6/6/2021 5. Buffer zone and erosion training on 18/1/2021 6. Chemical handling training conducted on 3/2/2021 <p><u>Eldred Estate</u></p> <ol style="list-style-type: none"> 1. First aid training been conducted on 25/5/2021 2. Safety work for tractor driver training dated 20/3/2022 3. Emergency response team training dated 12/1/2022 4. Chemical (Manuring) handling training dated 16/6/2021 5. PPE handling training dated 25/3/2021 6. Policy training conducted on 24/5/2021 7. HCV training dated 7/9/2021 	<p>Complied</p>

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Criterion / Indicator		Assessment Findings	Compliance
4.4.6.2	<p>Training needs of individual employees shall be identified prior to the planning and implementation of the training programmes in order to provide the specific skill and competency required to all employees based on their job description.</p> <p>- Major compliance -</p>	<p>Training needs analysis record was made available to the audit team. The management has categorized the training under 4 groups which are safety & health, environment, social and sustainability. Each employee is required to undergo the training to ensure their competency while carrying out their duties.</p>	Complied
4.4.6.3	<p>A continuous training programme should be planned and implemented to ensure that all employees are well trained in their job function and responsibility, in accordance to the documented training procedure.</p> <p>- Minor compliance -</p>	<p>Continuous training program has been developed by the respective estate management to ensure their employees are competent and capable of doing their task. Sighted the annual training program, training needs analysis and the training records.</p>	Complied
4.5 Principle 5: Environment, natural resources, biodiversity and ecosystem services			
Criterion 4.5.1: Environmental Management Plan			
4.5.1.1	<p>An environmental policy and management plan in compliance with the relevant country and state environmental laws shall be developed, effectively communicated and implemented.</p> <p>- Major compliance -</p>	<p>Based on the Polisi Alam Sekitar & Biodeversiti (Environmental & Biodiversity Policy); dated 2 Dec 2019; signed by Senior GM of Bousted Estates Agency Sdn Bhd, the HCV Management Plan has been established as 4 objectives as following:</p> <p>i) Wildlife Conservation</p> <p>Target: to ensure no illegal hunting activities inside or outside the estate perimeter in line with the Protection of Wildlife Act 1972</p> <p>Action plan: monitoring records of hunting incidences; collaboration with estate workers; local people and stakeholders such as neighboring estate to investigate the extent and reasons for hunting and their awareness; training of estate personnel especially Aps in anti-poaching measures; working closely with local authorities such as Perhilitan to highlight and curtail any illegal activities.</p>	Complied

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Criterion / Indicator	Assessment Findings	Compliance
	<p>ii) Waterways Quality and Health Monitoring Target: to ensure recommended WQI index met a range of 81 to 100% Action plan: prohibit manuring and herbicide spraying at any point in buffer zone; prohibit application of herbicide/insecticide which classified as highly toxicity chemical; continue application of EFB as substitute fertilizers; monitoring the use of oil and chemical trap constructed to avoid chemical flowing into water source</p> <p>iii) Agricultural Land Contamination Target: to continuously establish and enhance in-estate buffers Action plan: establish 3m buffer zone adjacent to forest reserve; continue the in-estate program of establishment and enhancement of riverine buffer zones; continue planting of wild/natural species of hard word along identified water courses, wetland and biodiversity area</p> <p>iv) Degradation of Agricultural Land Target: to minimize or free from soil erosion at slope/terrace area Action plan: planting LCC such as Pueraria Javanica at along slopes and Mucuna Bracteata; construct terrace at slope area >25o; continue constructing silt pits; conservation of Nephrolepis Biserrata; prohibit spray at any points of sloping banks; continue setting up buffer zone; planting certivar/Guatemala grasses; construct and maintain well drainage system; continue plant timer trees especially in buffer zone area</p> <p>The above programs were regularly communicated by estate management to all employees from time to time during routine workers assembly. The recent specific environmental and</p>	

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Criterion / Indicator		Assessment Findings	Compliance
		biodiversity policy briefing was conducted on 19/3/2022 and continuously until for year 2022 attended by all estate staff and employees.	
4.5.1.2	The environmental management plan shall cover the following: a) An environmental policy and objectives; b) The aspects and impacts analysis of all operations. - Major compliance -	Environmental management plan was established at all sampled estates which include environmental policy, aspect impact, protection of HCV areas, Soil erosion, air pollution, water pollution, noise pollution, Soil Pollution, GHG, waste management, water usage, etc. Environmental objectives were established through the management plan, e.g. no open burning, improve efficiency of fertilizer application, improved disposal method, eliminate oil spillage, optimize usage, and reduce wastage for water consumption etc. This management plan has been reviewed on 25/1/2022.	Complied
4.5.1.3	An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, effectively implemented and monitored. - Major compliance -	The EIA document had also included the development of the Environmental Improvement Plan for the mitigation of negative impacts and promotion of positive impacts. The implementation and monitoring of the documented environmental improvement plan were reviewed annually and found to be satisfactorily implemented.	Complied
4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan. - Minor compliance -	Referring to the EIA assessment, the program to promote positive impacts were included in the continual improvement plan.	Complied
4.5.1.5	An awareness and training programme shall be established and implemented to ensure that all employees understand the policy and objectives of the environmental management and improvement plans and are working towards achieving the objectives. - Major compliance -	Verified that the documented training program that has been established. Briefing on the awareness and understanding of the objectives on Environmental management were adequately conducted and conveyed to all levels of employees. Awareness and training programmed related to environment management and policy was implemented through various methods such as trainings, meetings and	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>briefing during muster call. The implementation record was available as per below: -</p> <p>Training on Policy on environmental was 24/5/2021 attended by 22 persons.</p> <p>Training on riparian buffer zone management dated 16/11/2021</p> <p>Training on scheduled waste, recycle waste and domestic waste dated 16/11/2021.</p> <p>Zero burning policy training delivered by estate assistant manager on 16/06/2021.</p>	
4.5.1.6	<p>Management shall organize regular meetings with employees where their concerns about environmental quality are discussed.</p> <p>- Major compliance -</p>	<p>Environmental meeting has been conducted. Apart from that concerns about environmental quality can also be channelled by the workers to the management during muster call. In Bekoh Estate the environmental meeting conducted on 24/2/2022.</p>	Complied
Criterion 4.5.2: Efficiency of energy use and use of renewable energy			
4.5.2.1	<p>Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within an appropriate timeframe. There should be a plan to assess the usage of non-renewable energy including fossil fuel, electricity and energy efficiency in the operations over the base period.</p> <p>- Major compliance -</p>	<p>Monthly record on energy consumption for both renewable and non-renewable sources were kept and documented. It is monitored to optimize use of renewable energy. Data is being compiled for comparison and control for future improvement. The plan for reduce on Diesel consumption was available dated 21/1/2022. Their specific concern more to Diesel usage, GHG emission, infield and internal transport and Diesel usage per tan FFB.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance												
4.5.2.2	<p>The oil palm premises shall estimate the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations. This shall include fuel use by contractors, including all transport and machinery operations.</p> <p>- Major compliance -</p>	<p>The estimation of direct usage of non-renewable energy (diesel & petrol) for operations to determine energy efficiency of their operations inclusive of fuel use by contractors (transport & machinery) was available in the estate annual budgets. Sampling data estate as per below:</p> <table border="1"> <thead> <tr> <th>Year/estate</th> <th>2020</th> <th>2021</th> <th>2022</th> </tr> </thead> <tbody> <tr> <td>Bekoh</td> <td>1.06</td> <td>1.46</td> <td>1.25</td> </tr> <tr> <td>Eldred</td> <td>1.32</td> <td>3.25</td> <td>3.29</td> </tr> </tbody> </table> <p>The Bekoh Estate implementation on spreader using on 2021 for fertiliser application, due to this event the diesel usage has increase more than 2020.</p>	Year/estate	2020	2021	2022	Bekoh	1.06	1.46	1.25	Eldred	1.32	3.25	3.29	Complied
Year/estate	2020	2021	2022												
Bekoh	1.06	1.46	1.25												
Eldred	1.32	3.25	3.29												
4.5.2.3	<p>The use of renewable energy should be applied where possible.</p> <p>- Minor compliance -</p>	No renewable energy implemented in the estate compound.	Not Applicable												
Criterion 4.5.3: Waste management and disposal															
4.5.3.1	<p>All waste products and sources of pollution shall be identified and documented.</p> <p>- Major compliance -</p>	<p>Identification, segregation and storage of waste was established where source of wastes at workshop, line site, office, diesel tank, chemical store, fertilizer store, empty fertilizer bag store, empty container store, petrol/lubricant store, scheduled waste store, general store, mist blower store, premix area, clinic, shops, religious area, landfill area, recyclable waste store, vehicle garage and nursery were included. This verified under waste management plan in Bekoh Estate dated Jan 2022. Eldred estate already reviewed the waste management plan dated 15/2/2022.</p> <table border="1"> <thead> <tr> <th>Type of Waste</th> <th>Source of Waste</th> </tr> </thead> <tbody> <tr> <td>Schedule waste</td> <td>Used battery (SW102), used lubricant (SW305), used hydraulic oil (SW306), SW409 (empty chemical container, fertilizer bag liner, sanitizer,</td> </tr> </tbody> </table>	Type of Waste	Source of Waste	Schedule waste	Used battery (SW102), used lubricant (SW305), used hydraulic oil (SW306), SW409 (empty chemical container, fertilizer bag liner, sanitizer,	Complied								
Type of Waste	Source of Waste														
Schedule waste	Used battery (SW102), used lubricant (SW305), used hydraulic oil (SW306), SW409 (empty chemical container, fertilizer bag liner, sanitizer,														

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Criterion / Indicator		Assessment Findings		Compliance
			polybag), SW110 (waste from electrical and electronic assembly), SW109 (waste containing mercury), SW429 (discarded chemicals or off spec)	
		Clinical waste	Bio hazard waste from clinic.	
		Domestic Waste	Building and filed block within estate,	
		Scrap iron	Residue from vehicle maintenance.	
4.5.3.2	<p>A waste management plan to avoid or reduce pollution shall be developed and implemented. The waste management plan should include measures for:</p> <p>a) Identifying and monitoring sources of waste and pollution</p> <p>b) Improving the efficiency of resource utilization and recycling of potential wastes as nutrients or converting them into value-added by-products</p> <p>- Major compliance -</p>	<p>The waste management plan available and establish base on evaluation of environmental aspect and impact for each activity in estate operation including spraying, waste disposal, manuring, sewage and others.</p> <p>a) The management already identified such as Scheduled waste, Domestic waste, recyclable waste. The monitoring mechanism also been identified as per verification.</p> <p>b) From the management plan the management identified the Domestic waste have segregate the domestic waste into recycle programme such as plastic, bottle, paper and glass.</p>		Complied
4.5.3.3	<p>The management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal.</p> <p>- Major compliance -</p>	<p>For Bekoh Estate, found the inventory of scheduled waste was not available. During site verification found the store of scheduled waste was not followed as per EQA Scheduled waste Regulation 2005 (Reg 9: Storage of Scheduled waste). There also found an empty container in workers housing area. Thus, Major NC was raised.</p> <p>Eldred Estate</p> <p>Sampling on SW 410, the latest disposal was on 15/3/2022 as per consignment note 0169394 with total 6 pellet bag at Kualiti Alam Sdn Bhd. Another sampling was on SW 305, disposal on 15/3/2022 as per consignment note 0169396 with total 0.208 mt at Kualiti Alam Sdn Bhd.</p>		Major Non-Conformity

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Criterion / Indicator		Assessment Findings	Compliance						
4.5.3.4	<p>Empty pesticide containers shall be punctured and disposed in an environmentally and socially responsible way, such that there is no risk of contamination of water sources or to human health. The disposal instructions on manufacturer’s labels should be adhered to. Reference should be made to the national programme on recycling of used HDPE pesticide containers.</p> <p>- Major compliance -</p>	<p>The empty pesticide container was store and declare as scheduled waste in Bekoh Estate. The store was available and verified during site verification. The detail as per indicator 4.5.3.4</p>	Complied						
4.5.3.5	<p>Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourses.</p> <p>- Minor compliance -</p>	<p>In Bekoh Estate, the management dispose the domestic waste at Field 99A. Proper storage areas were identified for the storage of the recyclable wastes.</p> <p>In Eldred Estate, the domestic waste disposal was manage by SWCorp as per letter dated 21/6/2021 (Letter: PSPJ/S.600-3/2/2 bil (07)).</p>	Complied						
Criterion 4.5.4: Reduction of pollution and emission									
4.5.4.1	<p>An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, scheduled wastes, solid wastes and effluent.</p> <p>- Major compliance -</p>	<p>The estate management has identified and assessed the pollutant activities that might contributed to GHG emissions. The assessment was documented in the Environment Impact Aspect Assessment. The documents have classified the activities as below:</p> <table border="1"> <thead> <tr> <th>Source of GHG</th> <th>Impact</th> <th>Action Plan</th> </tr> </thead> <tbody> <tr> <td>Fertilizer</td> <td>GHG emission from field application of fertilizer. Volatilization of ammonia if nitrogen fertilizer and alkaline</td> <td>To fertilizer recommendation by agronomists. To calibrate the fertilizer based on the recommendation by agronomist before field application.</td> </tr> </tbody> </table>	Source of GHG	Impact	Action Plan	Fertilizer	GHG emission from field application of fertilizer. Volatilization of ammonia if nitrogen fertilizer and alkaline	To fertilizer recommendation by agronomists. To calibrate the fertilizer based on the recommendation by agronomist before field application.	Complied
Source of GHG	Impact	Action Plan							
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Criterion / Indicator		Assessment Findings		Compliance
			fertilizers applied. To monitor the EFB application to minimize the application of inorganic fertilizer.	
		Diesel	GHG emission through the use of vehicle and genset. Hazardous effects on spillage into watercourses and land from storage tank at time of filling. Leakages from damaged diesel tank. Fire accidental.	Avoid use of second grade diesel from unauthorized dealer. Monitor the effectiveness of diesel usage by contractors. To conduct regular vehicle maintenance. To monitor diesel usage especially on the genset consumption.
		Electricity use	Higher usage of electricity indicates higher emission of GHG.	Conversion of current lights to energy saving lights. The program starts at office first. To switch off fans and lights when not used to reduce electricity.
		Chemical	Use of chemical contribute to overall GHG emission.	Promote more biological control on pest management. Mouse trapping at resident area.

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Criterion / Indicator		Assessment Findings		Compliance						
			<p>The application of pesticide should only be happened as per guided by the SOP.</p> <table border="1"> <tr> <td>Generator Set</td> <td>Emission of GHG from combustion of the diesel for power generation.</td> <td>Regular scheduled maintenance for fuel efficiency.</td> </tr> </table>	Generator Set	Emission of GHG from combustion of the diesel for power generation.	Regular scheduled maintenance for fuel efficiency.				
Generator Set	Emission of GHG from combustion of the diesel for power generation.	Regular scheduled maintenance for fuel efficiency.								
4.5.4.2	An action plan to reduce identified significant pollutants and emissions shall be established and implemented. - Major compliance -	Action plan to reduce identified significant pollutants was explained under indicator 4.5.4.1.		Complied						
Criterion 4.5.5: Natural water resources										
4.5.5.1	<p>The management shall establish a water management plan to maintain the quality and availability of natural water resources (surface and ground water). The water management plan may include:</p> <ul style="list-style-type: none"> a. Assessment of water usage and sources of supply. b. Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the estate's current activities. c. Ways to optimize water and nutrient usage to reduce wastage (e.g. having in place systems for re-use, night application, maintenance of equipment to reduce leakage, collection of rainwater, etc.). d. Protection of water courses and wetlands, including maintaining and restoring appropriate riparian buffer zones at or before 	<p>The management plan for water was available for Jan 2022, from the water management plan the water source in estate have been identified such as water from SAJ and river in estate. Water management plan was available dated 15/2/2022.</p> <p>a) Water usage record was available, verified in Bekoh estate record as per below:</p> <table border="1"> <thead> <tr> <th>Source</th> <th>2020</th> <th>2021</th> </tr> </thead> <tbody> <tr> <td>SAJ</td> <td>23,896 L</td> <td>28,110 L</td> </tr> </tbody> </table> <p>b) From the HCV report by Malaysian Environmental Consultant dated September 2021, there are HCV for waterways and buffer zone in Bekoh Estate with total 37.58 ha. The monitoring for outgoing water to natural waterways was not available during audit. In Eldred Estate, HCV assessment record showed 43.25 ha for stream and</p>		Source	2020	2021	SAJ	23,896 L	28,110 L	Major Non-Conformity
Source	2020	2021								
SAJ	23,896 L	28,110 L								

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Criterion / Indicator		Assessment Findings	Compliance
	<p>planting or replanting, along all natural waterways within the estate.</p> <p>e. Where natural vegetation in riparian areas has been removed, a plan with a timetable for restoration shall be established and implemented.</p> <p>f. Where bore well is being use for water supply, the level of the ground water table should be measured at least annually.</p> <p>- Major compliance -</p>	<p>buffer however no monitoring record for outgoing water which have impact to natural waterways. Thus, Major NC been raised.</p> <p>c) To optimize water, management using roadside pit in field to contain the water for keep soil moisture and also use rainwater harvesting for used in daily activity such as cleaning, chemical mixture and tractor washing.</p> <p>d) Protection of water courses and wetlands was verified as per site visit, no chemical activities such as manuring and spraying. The Buffer zone was reserve according to water management plan.</p> <p>e) Sighted no natural vegetation in riparian areas has been removed during site verification.</p>	
4.5.5.2	<p>No construction of bunds, weirs and dams across main rivers or waterways passing through an estate.</p> <p>- Minor compliance -</p>	No damn, weirs and damn were sighted during the site visit.	Complied
4.5.5.3	<p>Water harvesting practices should be implemented (e.g. water from road-side drains can be directed and stored in conservation terraces and various natural receptacles).</p> <p>- Minor compliance -</p>	Roadside drain has been practices by the estate to harvest the rain water for the oil palm. Among the soil moisture conservation program taken by estate are frond stack arrangement, EFB mulching, EFB fibre mulching and shell mulching.	Complied
Criterion 4.5.6: Status of rare, threatened, or endangered species and high biodiversity value			
4.5.6.1	<p>Information shall be collated that includes both the planted area itself and relevant wider landscape-level considerations (such as wildlife corridors). This information should cover:</p> <p>a) Identification of high biodiversity value habitats, such as rare and threatened ecosystems, that could be significantly affected by the grower(s) activities.</p>	The HCV assessment was done by the Malaysia Environmental Consultant on 2-10/4/2018, however the report yet to be received by the management during previous initial certification audit the report of HCV was available dated July 2018 in all operating unit. This report includes Telok Sengat Estate, Kulai Young Estate, Chamek Estate, Eldred	Complied

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Criterion / Indicator		Assessment Findings			Compliance												
	<p>b) Conservation status (e.g. The International Union on Conservation of Nature and Natural Resources (IUCN) status on legal protection, population status and habitat requirements of rare, threatened, or endangered species), that could be significantly affected by the grower(s) activities.</p> <p>- Major compliance -</p>	<p>Estate, and Bekoh Estate with total hectarage 8,337.94 Ha. As per report total HCV area was 279.18 ha</p> <p>The exercise has taken into consideration all aspects of environmentally sensitive areas such as ponds, streams, wildlife boundaries and was documented. HCV and other environmentally sensitive areas were documented and inspected on site.</p> <p>Boundaries bordering the estates were well demarcated. Trenches were also constructed along the borders to clearly demarcate their boundary. At some places, estate roads estate roads also served as perimeter boundary.</p>															
4.5.6.2	<p>If rare, threatened or endangered species or high biodiversity value, are present, appropriate measures for management planning and operations should include:</p> <p>a) Ensuring that any legal requirements relating to the protection of the species are met.</p> <p>b) Discouraging any illegal or inappropriate hunting, fishing or collecting activities; and developing responsible measures to resolve human-wildlife conflicts.</p> <p>- Major compliance -</p>	<p>Monitoring on HCV at Bekoh Estate done 4 monthly basis, latest record was on 10/1/2022. Training on HCV been conducted by management to workers yearly basis. Bekoh Estate HCV declared as per below:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Type HCV</th> <th style="text-align: center;">Conservation Area (Ha)</th> <th style="text-align: left;">Remark</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">8.98</td> <td> <p>Flora:</p> <p>1 CR: Bruguiera Hainesii</p> <p>1 EN: Shorea Leprosula</p> <p>1 VU: Podocarpus Polystachyus</p> <p>Fauna:</p> <p>1CR: Manis Javanica</p> <p>4VU: Lutra Perspicillata, Macaca Nemestrina, Mycteria Cinera, Muscicapa Sibirica</p> </td> </tr> <tr> <td style="text-align: center;">2</td> <td style="text-align: center;">0</td> <td></td> </tr> <tr> <td style="text-align: center;">3</td> <td style="text-align: center;">8.98</td> <td>Potentially available due to remenant patches forest in Bekoh and Eldred</td> </tr> </tbody> </table>			Type HCV	Conservation Area (Ha)	Remark	1	8.98	<p>Flora:</p> <p>1 CR: Bruguiera Hainesii</p> <p>1 EN: Shorea Leprosula</p> <p>1 VU: Podocarpus Polystachyus</p> <p>Fauna:</p> <p>1CR: Manis Javanica</p> <p>4VU: Lutra Perspicillata, Macaca Nemestrina, Mycteria Cinera, Muscicapa Sibirica</p>	2	0		3	8.98	Potentially available due to remenant patches forest in Bekoh and Eldred	Complied
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Criterion / Indicator		Assessment Findings			Compliance
		4	35.16	River buffer zone	
<p>In Eldred Estate, the management plan for HCV was available dated 4/2/2022. In this estate, the management already identified the HCV area such as Bukit Bindu Forest Reserve and river reserve. The plan was to conserve the buffer area which have connected to this area and conduct the monitoring monthly basis. Latest record monitoring was on 18/12/2021.</p>					
		Type HCV	Area (Ha)	Remark	
		1	7.05 (Same area with HCV 1, 2 & 3)	Flora: 1 CR: Bruguiera Hainesii 1 EN: Shorea Leprosula 1 VU: Podocarpus polystachyus Fauna: 1CR: Manis javanica 4VU: Lutra Perspicillata, Macaca Nemestrina, Mycteria Cinera, Muscicapa Sibirica	
		2			
		3		Potentially available due to remenant patches forest in Bekoh and Eldred	
		4	48.45	River buffer zone	

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Criterion / Indicator		Assessment Findings	Compliance														
4.5.6.3	A management plan to comply with Indicator 1 shall be established and effectively implemented, if required. - Major compliance -	The HCV management plan to protect and enhance HCVs and other conservation areas is developed, implemented and available for reviewed. The latest monitoring was done on 24/3/2022 and previously was on 19/3/2022. This management plan will be reviewed annually by management latest reviewed was on 5/1/2022.	Complied														
Criterion 4.5.7: Zero burning practices																	
4.5.7.1	Use of fire for waste disposal and for preparing land for oil palm cultivation or replanting shall be avoided except in specific situations, as identified in regional best practice. - Major compliance -	<p>There was no trace of fire used for waste disposal and for preparing land for oil palm cultivation or replanting observed at all sampled estates by verification through interview. The management already prepared the replanting programmed as per below:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Year</th> <th>Bekoh</th> <th>Eldred</th> </tr> </thead> <tbody> <tr> <td>2022</td> <td>-</td> <td rowspan="5">Replanting will be conduct on 2031</td> </tr> <tr> <td>2023</td> <td>52.60</td> </tr> <tr> <td>2024</td> <td>80.10</td> </tr> <tr> <td>2025</td> <td>62.30</td> </tr> <tr> <td>2026</td> <td>40.30</td> </tr> </tbody> </table>	Year	Bekoh	Eldred	2022	-	Replanting will be conduct on 2031	2023	52.60	2024	80.10	2025	62.30	2026	40.30	Complied
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4.5.7.2	A special approval from the relevant authorities shall be sought in areas where the previous crop is highly diseased and where there is a significant risk of disease spread or continuation into the next crop. - Major compliance -	Not applicable due to no record of special approval that been get from the authorities. No record of highly disease in sampling estate.	Not Applicable														
4.5.7.3	Where controlled burning is allowed, it shall be carried out as prescribed by the Environmental Quality (Declared Activities) (Open Burning) Order 2003 or other applicable laws. - Major compliance -	Not applicable. not sighted any open burning was verified as per site verification.	Not Applicable														

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Criterion / Indicator		Assessment Findings	Compliance
4.5.7.4	Previous crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched. - Minor compliance -	Noted based on the records on the land clearing and felling for the replanting at sampled estates, method of land clearing and preparation was used such as felling & chipping, cambering/land forming and path construction.	Complied
4.6 Principle 6: Best Practices			
Criterion 4.6.1: Site Management			
4.6.1.1	Standard operating procedures shall be appropriately documented and consistently implemented and monitored. - Major compliance -	Boustead Plantations Berhad has established the agriculture manual (Oil Palm Circular) covers felling and clearing, planting material, weeding, lalang, manuring, pest & disease, census & thinning out, drains, road & bridges, soil/water conservation, boundaries, fences & survey, supplying, pruning, collection (harvesting), external transport etc. This been verified during site verification and all according to company Standard Procedure.	Complied
4.6.1.2	Where oil palm is grown within permitted levels on sloping land, appropriate soil conservation measures shall be implemented to prevent both soil erosion as well as siltation of drains and waterways. Measures shall be put in place to prevent contamination of surface and groundwater through runoff of either soil, nutrients or chemicals. - Major compliance -	The implementation in estate was consistent with the Quality Assurance Manual and Work Instruction. Sighted Internal Audit report which was conducted once a year by Sustainability section, the 1st internal audit was conducted accordingly to cover the entire criterion stated in the standard and SOP. Cover crops were observed to be in place as the CU management had generally encouraged the establishment of soft growth. Visits to the site found that significant areas of the ground were covered with <i>Neprolepis biserrata</i> . Most slopes had well established <i>Mucuna bracteata</i> . As per site verification, interview and document review no record of replanting been done above 25 degree.	Complied

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Criterion / Indicator		Assessment Findings	Compliance														
4.6.1.3	A visual identification or reference system shall be established for each field. - Major compliance -	All fields are marked and identified. Information like year planting (field no) and the total hectare is shown in all markers. It has been verified through interview and photos.	Complied														
Criterion 4.6.2: Economic and financial viability plan																	
4.6.2.1	A documented business or management plan shall be established to demonstrate attention to economic and financial viability through long-term management planning. - Major compliance -	The business or management plan for the estates were presented in the form of annual budget with 5 years projection. The annual budget contains the crop projection and the finance allocation for field operation & administrations and CAPEX. a. The management has their monthly progress report and regular meetings to monitor the expenditure to ensure the budget is not overrun.	Complied														
4.6.2.2	Where applicable, an annual replanting programme shall be established. Long term replanting programme should be established and review annually, where applicable every 3-5 years. - Major compliance -	Replanting programmes were available at all the visited estates. The programmes projected for 5 years. All replanting program and planning in all the Group Estates are monitored by the Head Office. Assistance and visits are performed by SVP/GM for the approval of hectares and stand per ha. <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Year</th> <th>Bekoh</th> <th>Eldred</th> </tr> </thead> <tbody> <tr> <td>2022</td> <td>-</td> <td rowspan="5">Replanting will be conduct on 2031</td> </tr> <tr> <td>2023</td> <td>52.60</td> </tr> <tr> <td>2024</td> <td>80.10</td> </tr> <tr> <td>2025</td> <td>62.30</td> </tr> <tr> <td>2026</td> <td>40.30</td> </tr> </tbody> </table>	Year	Bekoh	Eldred	2022	-	Replanting will be conduct on 2031	2023	52.60	2024	80.10	2025	62.30	2026	40.30	Complied
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4.6.2.3	The business or management plan may contain: a) Attention to quality of planting materials and FFB	The business and management plan for all the visited estates were available in annual budget with 5 years projection. Among the	Complied														

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Criterion / Indicator		Assessment Findings	Compliance
	b) Crop projection: site yield potential, age profile, FFB yield trends c) Cost of production: cost per tonne of FFB d) Price forecast e) Financial indicators: cost benefit, discounted cash flow, return on investment - Major compliance -	information available in the budget were crop projection and operation cost. The details consist of: 1. Year of Planting, Planting material 2. Crop forecast, budget and actual FFB 3. Cost of production 4. Balance sheet	
4.6.2.4	The management plan shall be effectively implemented, and the achievement of the goals and objectives shall be regularly monitored, periodically reviewed and documented. - Major compliance -	The management plan was effectively implemented, and achievements of the goals and objectives regularly monitored, periodically reviewed and documented by performance monitoring. The estates' performance was recorded in the monthly progress reports. Details on the actual vs budget i.e. crop production, fixed and direct cost are shown therein. The management also provides variance report on the performance and reviewed monthly.	Complied
Criterion 4.6.3: Transparent and fair price dealing			
4.6.3.1	Pricing mechanisms for the products and other services shall be documented and effectively implemented. - Major compliance -	Pricing mechanism for both Eldred Estate and Bekoh Estate mainly involved contracts for harvesting work, transportation of workers and FFB. Sighted contracts available was signed and agreed by both parties that covers the pricing/pay rate, payment terms, terms and condition, areas of services, etc. Contracts found renewed annually and are paid promptly according to the terms.	Complied
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. - Major compliance -	Contracts are fair, legal and transparent as per sample sighted as following:	Complied

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Criterion / Indicator	Assessment Findings	Compliance
	<p>i) Boustead Plantations Berhad (Bekoh Estate), Memorandum of Agreement - Contractor: Sri Yogaletchumi Kali Enterprise; Duration: 01/03/2022 - 31/12/2022</p> <ul style="list-style-type: none"> a. Fresh Fruit Bunches (FFB) Harvesting, Pruning and Loose Fruit Collection; Contract: Bkh-Syke04/2021; b. Maintenance Works for PM and PR area & Machinery works for PM and PR area, Contract No: Bkb-Syke 05/2022, c. Mini Tractor Grabber (MTG) Collection, Loading and Transporting FFB, Contract No: Bkh-Syke 06/2022 <p>Consultation with stakeholders among estate vendors and contractors confirmed that agreed payments were made in timely manner by estates.</p> <p>New contract for External FFB transportation for Bekoh Estate (Ref No: SCM/MHH/040/FFB/2021 dated 03/06/2021, Contractor: Metallic Milestone Sdn. Bhd), Agreed rates – Appendix A – External FFB transportation rates ending on 31/05/2024)</p> <p>Eldred Estate</p> <ul style="list-style-type: none"> 1. Memorandum of Agreement (Contract No: E-BPE001/2022), Contractor: Brothers Plantation Enterprise, Scope of Works: <ul style="list-style-type: none"> a. Fresh Fruit Bunches (FFB) Harvesting, Pruning and Loose Fruit Collection. b. Mini Tractor Grabber (MTG) Collection, Loading and Transporting FFB c. Rental of Tractor 	

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Criterion / Indicator		Assessment Findings	Compliance
		2. Memorandum of Agreement (Contract No: E-IDL001/2022), Contractor: Ideal Link Enterprise, Scope of Works: Provision of Machineries for designated Estate Works	
Criterion 4.6.4: Contractor			
4.6.4.1	Where contractors are engaged, they shall understand the MSPO requirements and shall provide the required documentation and information. - Major compliance -	Sampled contract agreements (as per indicator 4.6.3.2 above) were included with a special clause on MSPO compliance required for the contractor upon award.	Complied
4.6.4.2	The management shall provide evidence of agreed contracts with the contractor. - Major compliance -	The contractors have signed on the contract agreement prior to provide services. Seen the contract agreement and details as refer to Criterion 4.6.3.2.	Complied
4.6.4.3	The management shall accept MSPO approved auditors to verify assessments through a physical inspection if required. - Minor compliance -	Boustead Plantations Berhad has agreed for BSI auditors to verify the assessment through a physical inspection if required.	Complied
4.6.4.4	The management shall be responsible for the observance of the control points applicable to the tasks performed by the contractor, by checking and signing the assessment of the contractor for each task and season contracted. - Major compliance -	The contractor will issue the working chit for every work done on daily basis as stated in the contract agreement. During the month end, the contractor will issue the tax invoice to the company for all the work done to proceed for payment. Sighted Work Order Report as follows: a) Work Order No; SYKE – Harvesting, Contractor: Sri Yogaletchumi Enterprise, Contract No:Bkh-Syke 04/2022 dated: 28/02/2022 b) Work Order No: IDE-Transport FFB, Contractor: Idealink Enterprise, Contract No: Bkh-Ide 01/2022, dated: 28/02/2022	Complied

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Criterion / Indicator	Assessment Findings	Compliance
4.7 Principle 7: Development of new planting (Not Applicable because no new planting in Sampling estate)		
Criterion 4.7.1: High biodiversity value		
4.7.1.1	Oil palm shall not be planted on land with high biodiversity value unless it is carried out in compliance with the National and/or State Biodiversity Legislation. - Major compliance -	No new planting was observed or planned by the management. Thus, this principle is not applicable.
4.7.1.2	No conversion of Environmentally Sensitive Areas (ESAs) to oil palm as required under Peninsular Malaysia’s National Physical Plan (NPP) and the Sabah Forest Management Unit under the Sabah Forest Management License Agreement. For Sabah and Sarawak, new planting or replanting of an area 500ha or more requires an EIA. For areas below 500ha but above 100ha, a Proposal for Mitigation Measures (PMM) is required. - Major compliance -	No new planting was observed or planned by the management. Thus, this principle is not applicable.
Criterion 4.7.2: Peat Land		
4.7.2.1	New planting and replanting may be developed and implemented on peat land as per MPOB guidelines on peat land development or industry best practice. - Major compliance -	No new planting was observed or planned by the management. Thus, this principle is not applicable.
Criterion 4.7.3: Social and Environmental Impact Assessment (SEIA)		

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Criterion / Indicator		Assessment Findings	Compliance
4.7.3.1	A comprehensive and participatory social and environmental impact assessment shall be conducted prior to establishing new plantings or operations. - Major compliance -	No new planting was observed or planned by the management. Thus, this principle is not applicable.	Not Applicable
4.7.3.2	SEIAs shall include previous land use or history and involve independent consultation as per national and state regulations, via participatory methodology which includes external stakeholders. - Major compliance -	No new planting was observed or planned by the management. Thus, this principle is not applicable.	Not Applicable
4.7.3.3	The results of the SEIA shall be incorporated into an appropriate management plan and operational procedures developed, implemented, monitored and reviewed. - Major compliance -	No new planting was observed or planned by the management. Thus, this principle is not applicable.	Not Applicable
4.7.3.4	Where the development includes smallholder schemes of above 500ha in total or small estates, the impacts and implications of how each scheme or small estate is to be managed should be documented and a plan to manage the impacts developed, implemented, monitored and reviewed. - Minor compliance –	No new planting was observed or planned by the management. Thus, this principle is not applicable.	Not Applicable
Criterion 4.7.4: Soil and topographic information			
4.7.4.1	Information on soil types shall be adequate to establish the long-term suitability of the land for oil palm cultivation. - Major compliance -	No new planting was observed or planned by the management. Thus, this principle is not applicable.	Not Applicable
4.7.4.2	Topographic information shall be adequate to guide the planning of planting programmes, drainage and irrigation systems, roads and	No new planting was observed or planned by the management. Thus, this principle is not applicable.	Not Applicable

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Criterion / Indicator		Assessment Findings	Compliance
	other infrastructure. - Major compliance -		
Criterion 4.7.5: Planting on steep terrain, marginal and fragile soils			
4.7.5.1	Extensive planting on steep terrain, marginal and fragile soils shall be avoided unless permitted by local, state and national laws. - Major compliance -	No new planting was observed or planned by the management. Thus, this principle is not applicable.	Not Applicable
4.7.5.2	Where planting on fragile and marginal soils is proposed, plans shall be developed and implemented to protect them and to minimize adverse impacts (e.g. hydrological) or significantly increased risks (e.g. fire risk) in areas outside the plantation. - Major compliance -	No new planting was observed or planned by the management. Thus, this principle is not applicable.	Not Applicable
4.7.5.3	Marginal and fragile soils, including excessive gradients and peat soils, shall be identified prior to conversion. - Major compliance -	This compliance being addressed in the Sustainable Policy - "Slope and River Protection" signed by the Pengarah Besar dated May 2018.	Not Applicable
Criterion 4.7.6: Customary land			
4.7.6.1	No new plantings are established on recognised customary land without the owners' free, prior and informed consent, dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions. - Major compliance -	No new planting was observed or planned by the management. Thus, this principle is not applicable.	Not Applicable

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Criterion / Indicator		Assessment Findings	Compliance
4.7.6.2	Where new plantings on recognised customary lands are acceptable, management plans and operations should maintain sacred sites. - Minor compliance -	No new planting was observed or planned by the management. Thus, this principle is not applicable.	Not Applicable
4.7.6.3	Where recognized customary or legally owned lands have been taken-over, the documentary proof of the transfer of rights and of payment or provision of agreed compensation shall be made available. - Major compliance -	No new planting was observed or planned by the management. Thus, this principle is not applicable.	Not Applicable
4.7.6.4	The owner of recognised customary land shall be compensated for any agreed land acquisitions and relinquishment of rights, subject to their free prior informed consent and negotiated agreement. - Major compliance -	No new planting was observed or planned by the management. Thus, this principle is not applicable.	Not Applicable
4.7.6.5	Identification and assessment of legal and recognised customary rights shall be documented. - Major compliance -	No new planting was observed or planned by the management. Thus, this principle is not applicable.	Not Applicable
4.7.6.6	A system for identifying people entitled to compensation and for calculating and distributing fair compensation shall be established and implemented. - Major compliance -	No new planting was observed or planned by the management. Thus, this principle is not applicable.	Not Applicable
4.7.6.7	The process and outcome of any compensation claims shall be documented and made publicly available. - Major compliance -	No new planting was observed or planned by the management. Thus, this principle is not applicable.	Not Applicable

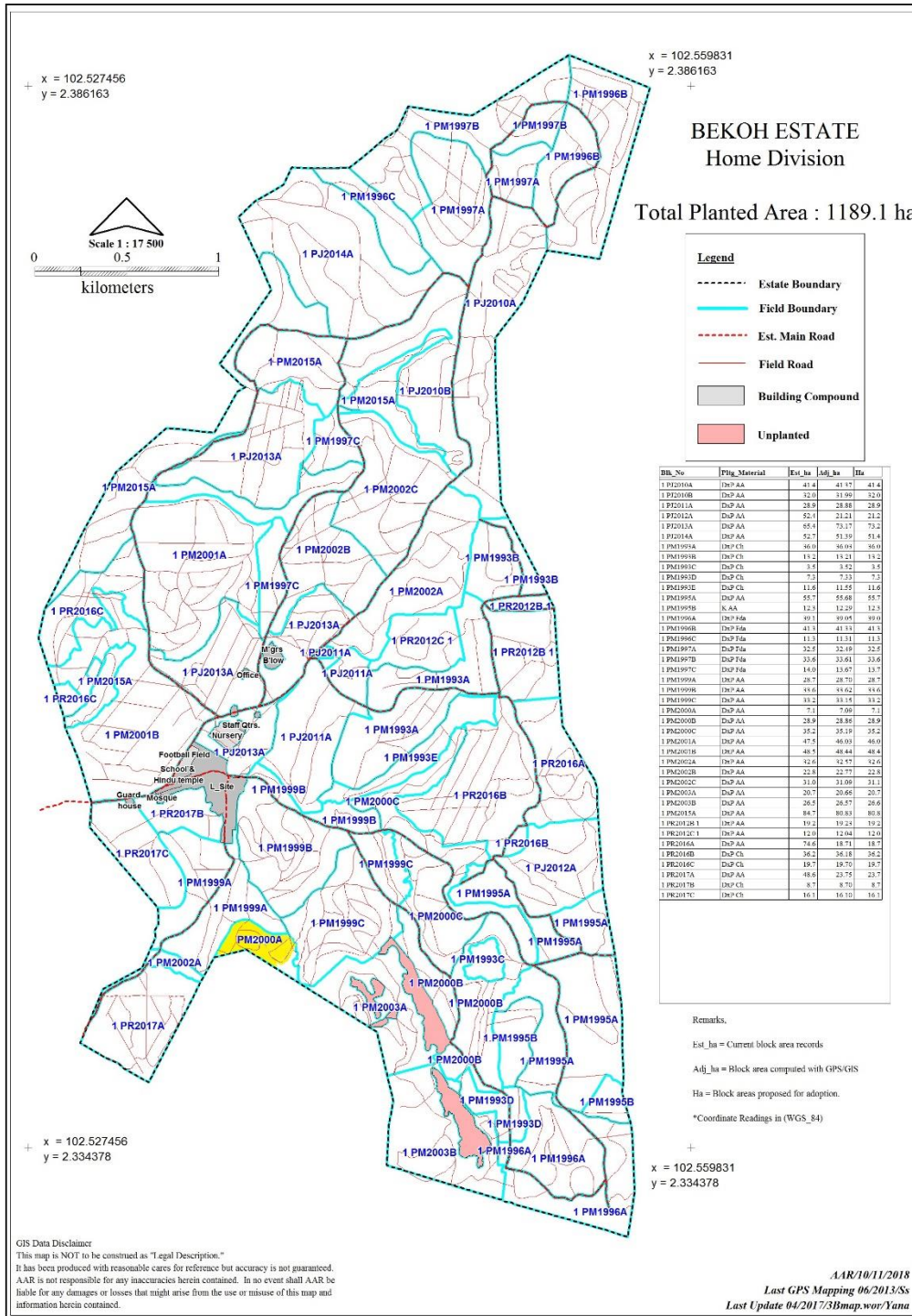
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Criterion / Indicator		Assessment Findings	Compliance
4.7.6.8	Communities that have lost access and rights to land for plantation expansion should be given opportunities to benefit from the plantation development. - Minor compliance -	No new planting was observed or planned by the management. Thus, this principle is not applicable.	Not Applicable

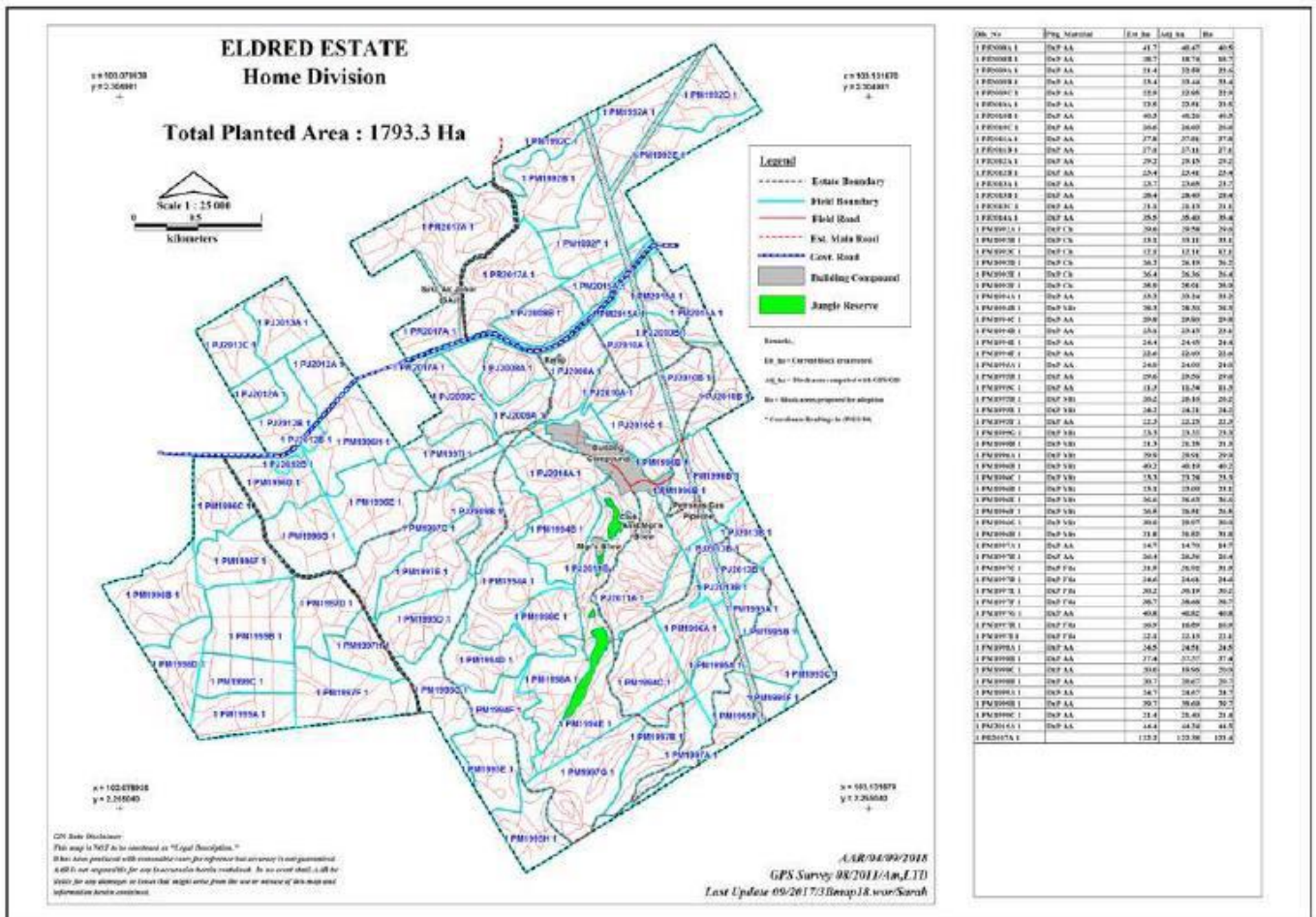
Appendix B: Smallholder Member Details

No.	Smallholder		Location of Planted Area (District)	GPS Coordinates		Certified Area (ha)	Planted Area (ha)
	Name	MPOB License Number		Latitude	Longitude		
	N/A						

Appendix C: Location and Field Map Eldred Estate and Bekoh Estate



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Appendix D: List of Abbreviations

BOD	Biochemical Oxygen Demand
CB	Certification Bodies
CHRA	Chemical Health Risk Assessment
COD	Chemical Oxygen Demand
CPO	Crude Palm 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
ISCC	International Sustainable Carbon Certification
LD50	Lethal Dose for 50 sample
MSPO	Malaysian Sustainable Palm Oil
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
RTE	Rare, Threatened or Endangered species
SEIA	Social & Environmental Impact Assessment
SIA	Social Impact Assessment
SOP	Standard Operating Procedure