

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

- Initial Assessment
- Annual Surveillance Assessment (4)
- 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: Boustead Emastulin Sdn. Bhd. – Segaria Business Unit Segaria Palm Oi Mill and Segaria Estate
Date of Final Report: 20/10/2022

Report prepared by:
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Report Number: 3511456

Assessment Conducted by:
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Section 1: Executive Summary

1.1 Organizational Information and Contact Person			
Company Name	Boustead Emastulin Sdn. Bhd. – Segaria Business Unit		
Mill/Estate	Certification Unit	MPOB License No.	Expiry Date
	Segaria Palm Oil Mill	508110904000	31/05/2022
	Segaria Estate	504677002000	31/03/2022
Address	Head Office: 10 th , 11 th & 18 th Floor, Menara Boustead, 69, Jalan Raja Chulan, 50200 Kuala Lumpur, Malaysia		
Management Representative	Pn. Azmariah Muhamed / Cik Mitah Limpu		
Website	www.bousteadplantations.com.my	E-mail	azmariah@bplant.com.my mitah@bplant.com.my
Telephone	03-2145 2121	Facsimile	03-2144 7917

1.2 Certification Information			
Certificate Number	Mill: MSPO 682292 Estate: MSPO 682293	Certificate Start Date	22/03/2018
Date of First Certification	22/03/2018	Certificate Expiry Date	21/03/2023
Scope of Certification	<input checked="" type="checkbox"/> Mill: Production of Sustainable Palm Oil and Palm Oil Products <input checked="" type="checkbox"/> Estate: Production of Sustainable Oil Palm Fruits		
Visit Objectives	<p>The objective of the assessment was to conduct an annual surveillance assessment 4 and look for positive evidence to ensure that elements of the scope of certification and the requirements of the management standard are effectively addressed by the organization's management system and that the system is demonstrating the ability to support the achievement of statutory, regulatory and contractual requirements and the organization's specified objectives, as applicable with regard to the scope of the management standard, and to confirm the on-going achievement and applicability of the forward strategic plan and where applicable to identify potential areas for improvement of the management system.</p>		
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 checked="" type="checkbox"/> MSPO MS 2530-4:2013 – General Principles for Palm Oil Mills		
Stage 1 Date	12/10/2017 - 13/10/2017		
Stage 2 / Initial Assessment Visit Date (IAV)	07/12/2017 - 08/12/2017		
Continuous Assessment Visit Date (CAV) 1	31/01/2019 - 01/02/2019		
Continuous Assessment Visit Date (CAV) 2	15/01/2020 - 16/01/2020		
Continuous Assessment Visit Date (CAV) 3	24/02/2021 - 26/02/2021		

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Continuous Assessment Visit Date (CAV) 4	12/01/2022 - 14/01/2022
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1.3 Other Certifications

Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
RSPO 682292	RSPO Principles & Criteria of Sustainable Palm Oil production: 2018; Malaysian National Interpretation: 2019	BSI Services Malaysia Sdn. Bhd.	06/03/2023

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
Segaria Palm Oil Mill	P.O. Box 132, 91308 Semporna, Sabah, Malaysia	4° 29' 54.3" N	118° 24' 03.8" E
Segaria Estate	P.O. Box 132, 91308 Semporna, Sabah, Malaysia	4° 29' 54.30" N	118° 24' 03.8" E

1.5 Certified Area

Estate	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Segaria Estate	4,465.10	*197.97	83.13	4,746.20	94.08%
Total (ha)	4,465.10	197.97	83.13	4,746.20	94.08%

Note: *Some unplanted area (54.07 ha) previously declared as other area has been included as HCV area

1.6 Plantings & Cycle

Estate	Age (Years)					Mature	Immature
	0 - 3	4 - 10	11 - 20	21 - 25	26 - 30		
Segaria Estate	440.30	458.00	2,467.50	976.70	122.60	4,024.80	440.30
Total (ha)	440.30	458.00	2,467.50	976.70	122.60	4,024.80	440.30

1.7 Certified Tonnage of FFB

Estate	Tonnage / year		
	Estimated (Mar 2021 - Feb 2022)	Actual (Feb 2021 - Dec 2021)	Forecast (Mar 2022 - Feb 2023)
Segaria Estate	85,500.00	67,379.59	78,000.00
Total (mt)	85,500.00	67,379.59	78,000.00

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1.8 Uncertified Tonnage of FFB			
Estate	Tonnage / year		
	Estimated (Mar 2021 - Feb 2022)	Actual (Feb 2021 - Dec 2021)	Forecast (Mar 2022 - Feb 2023)
Nil	N/A	N/A	N/A
Total (mt)	N/A	N/A	N/A

1.9 Certified Tonnage			
Mill Capacity: 30 MT/hr SCC Model: SG	Estimated (Mar 2021 - Feb 2022)	Actual (Feb 2021 - Dec 2021)	Forecast (Mar 2022 - Feb 2023)
	FFB	FFB	FFB
	85,500.00	67,379.59	78,000.00
	CPO (OER: 23.00%)	CPO (OER: 22.85%)	CPO (OER: 22.50%)
	19,665	15,398.21	17,550
	PK (KER: 3.50%)	PK (KER: 3.45%)	PK (KER: 3.50%)
	2,992.50	2,327.09	2,730.00

1.10 Actual Sold Volume (CPO)					
CPO (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
15,398.21	-	-	15,398.21	-	15,398.21

1.11 Actual Sold Volume (PK)					
PK (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
2,237.09	-	-	2,237.09	-	2,237.09

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 12-14/01/2022. The audit programme is included as Section 2.4. The approach to the audit was to treat the Boustead Segaria Palm Oil Mill and Segaria 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 and MS 2530-4:2013 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 smallholder's sample were determined following the MSPO Certification Requirement. The sampling of smallholders was 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.

All the previous nonconformities are remains closed. The assessment findings from the initial assessment are detailed in Section 4.2. All major non conformity has been close out offsite with sufficient evidences submitted.

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)
Segaria Palm Oil Mill	√	√	√	√	√
Segaria Estate	√	√	√	√	√

Tentative Date of Next Visit: January 16, 2023 - January 19, 2023

Total No. of Mandays: 7

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>
Mohd Nazib Marwan (MNZ)	Team Leader	<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:</p>

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Team Member Name	Role <i>(Team Leader or Team member)</i>	Qualifications <i>(Short description of the team members)</i>
		<p>During this assessment, he assessed on the aspect of management commitment and responsibility, transparency, health and safety, environment and best practices.</p> <p>Language proficiency: Fluent in Bahasa Malaysia and English Language.</p>
Hafriazhar Mohd Mokhtar (HMM)	Team Member	<p>Education: Holds a Bachelor of Engineering (Hons.) Chemical Engineering, University Technology Malaysia.</p> <p>Work Experience: He has 20 years of working experience in multiple engineering disciplines emphasized on science, technology and sustainability. He acquired many skills from being involved in various industrial environments ranging from construction, plantation and mining before shifted into auditing. In short, his career began as Environmental Officer (2002-2003) in construction, Mill Engineer (2003-2008) in plantation, Project Control Engineer (2008-2011) in mining and Auditor/Client Manager (2011-present) in certifications auditing.</p> <p>Training attended: He has completed Social Auditing & SMETA Training, HCV and GIS Training, ISO 45001 LA Training, MSPO LA Training, Endorsed RSPO SCCS LA Training, Endorsed RSPO P&C LA Training, ISO 9001 LA Training, ISO 50001 LA Training, and ISO 14001 LA Training.</p> <p>Aspect covered in this audit: During this assessment he assessed the aspects of legal, social aspects, employee's welfare and stakeholders' consultations & communications.</p> <p>Language proficiency: Fluent in Bahasa Malaysia and English.</p>

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	MNZ	HMM
Wednesday 12/01/2022 (Segaria POM)	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 1330-1630	Segaria Palm Oil Mill Field Assessment: FFB receiving, warehouse, workshop, wastes management & Landfill, Effluent Ponds, OSH & ERP, Environment issues, POME application, water treatment. Laboratory, weighbridge and palm product storage area, Environment, natural resources, biodiversity and ecosystem services, best practices	√	
	1230-1330	Lunch	√	√
	0900-1230 1330-1630	Document Review (MS 2530 Part 4), Management commitment and responsibility, Transparency, Compliance to legal requirement, social responsibility, health safety and employment condition, staff/workers and contractor interview, housing and facility inspection, clinic, etc.		√
	1630-1700	Interim Closing briefing	√	√
Thursday 13/01/2022 (Segaria Estate)	0830-1230 1330-1630	Segaria 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.	√	
	1230-1330	Lunch	√	√
	0830-1230 1330-1630	Document review (MS 2530 Part 3), Management commitment and responsibility, Transparency, Compliance to legal requirement, social responsibility, health safety and employment condition, staff/workers and contractor interview, housing and facility inspection, clinic, etc.		√
	1630-1700	Interim Closing briefing	√	√
Friday 14/01/2022 (Segaria Estate)	0830-1030	Stakeholder consultation	√	√
	1030-1100	Interim Closing briefing	√	√
	1100-1130	Finalization of audit findings & preparation of closing meeting	√	√
	1130-1200	Closing meeting	√	√

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 two (2) OFIs raised. The Boustead Segaria Palm Oil Mill and 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 #:	2152915-202201-M1	Issue Date:	14/01/2022
Due Date:	13/04/2022	Date of Closure:	27/04/2022
Area/Process:	Boustead Segaria Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.4.5.3 Major
Requirements:	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.		
Statement of Nonconformity:	Deduction of pay for sample workers does not fully meet legal conditions.		
Objective Evidence:	Based on the sample pay slips for the month of February 2021 salary, it was found that there’s a store deduction for the following sample employees: - Employee ID # 2749; Group: P; Div.: A; Male; Store deduction: RM 35.50 - Employee ID # 1625; Group: P; Div.: A; Male; Store deduction: RM 1.17 However, no authorized Labour Department (JTK) salary deduction permits available for the store deduction made. Hence, a Major Non-compliance has been raised on the matter.		
Corrections:	With immediate effect no store deduction will be made from workers’ salary.		
Root cause analysis:	Application for store deduction has been submitted but did not receive approval from Jabatan Tenaga Kerja (JTK).		

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Corrective Actions:	Comply at all times with the issued permit for deduction by JTK
Assessment Conclusion:	<p>CAP has been accepted. Evidence of CAP effectiveness has been verified as following:</p> <ul style="list-style-type: none"> - Internal memo # 02/2022 dated 15/1/2022 by Estate Senior Manager to all Senior Managers, Chief Clerk, Checkroll Clerks and Field Supervisors to discontinue store deduction with immediate effect - Follow-up email with JTK Sabah on permit application status - Monitoring of compliance for payslip by estate management and sustainability personnel <p>Based on the evidence of CAP implementation, the Major NC confirmed to be effectively addressed and closed on 13/4/2022.</p>

Non-Conformity Report			
NCR Ref #:	2152915-202201-M2	Issue Date:	14/01/2022
Due Date:	13/04/2022	Date of Closure:	27/04/2022
Area/Process:	Boustead Segaria POM	Clause & Category: (Major / Minor)	MSPO 2530 Part 4: 4.5.1.2 Major
Requirements:	The environmental management plan shall cover the following: b) The aspects and impacts analysis of all operations		
Statement of Nonconformity:	Environmental aspect and impact assessment were not available.		
Objective Evidence:	Environmental aspect and impact assessment for one (1) unit of Dust Particulate Reduction System Boiler's ESP which was recently installed and operated at Segaria Palm Oil Mill was not available.		
Corrections:	Immediately prepare assessment the potential EAI for New Boiler ESP		
Root cause analysis:	The Management has implemented EAI but no assessment for new machinery.		
Corrective Actions:	The Management will ensure proper management and monitoring in future.		
Assessment Conclusion:	<p>CAP has been accepted. Evidence of CAP effectiveness has been verified as following:</p> <ul style="list-style-type: none"> - Environmental aspects and impacts assessment records for New Boiler ESP - Monitoring of compliance for payslip by estate management and sustainability personnel <p>Based on the evidence of CAP implementation, the Major NC confirmed to be effectively addressed and closed on 13/4/2022.</p>		

Non-Conformity Report			
NCR Ref #:	2152915-202201-N1	Issue Date:	14/01/2022
Due Date:	Next Assessment	Date of Closure:	Open
Area/Process:	Boustead Segaria Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.4.5.4, Minor

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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:	Sample employee of contractor is not fully ensured to be paid based on legal or industry minimum standards according to the employment contract agreed between the contractor and his employee.
Objective Evidence:	<p>Based on Work Agreement for a sample Contractor's (Asniey Jaya Enterprise) Worker ID # AT 968315; Post: Bin Lorry Driver. It was found that the conditions stated that rate of pay for the worker is 18% from Estate Payment where in case of Estate payment is RM5,000.00, the total payment for the worker will be 18% = RM900 with additional conditions that the worker entitled for RM1,100.00/month or RM42.31/day maximum rate as per Minimum Work Order 2018. For sample month of May 2021, it was found that the worker has been working for 27 days with total gross salary of Rm1,510.00.</p> <p>Based on the records of estate FFB Summary 1/5/2021 - 31/5/2021, total amount of estate payment to contractor for the worker's work was RM5,315.16 where a calculated amount of RM956.70 is supposed to be paid as the worker's salary.</p> <p>However, the amount does not reflective of actual pay listed in the worker's pay slip and there's no clear records of payment of the worker for its work on the additional day (27 days work instead of 25 available normal working days for month of May 2021). The payment for contractor also included bin handling where a total amount of RM885.86 was allotted for month of May 2021.</p> <p>Due to the lack of information and inconsistency in the payslip, it was uncertain whether the worker's pay was according to the agreement or legal requirement. Furthermore, the agreement still referred to the outdated Minimum Wage Order 2018 although the agreement was signed on 4/1/2021.</p> <p>Due to the inconsistency, hence a Minor NC has been raised on the matter.</p>
Corrections:	Term for rate of pay has been revised accordingly for year 2022 contract. Minimum wages Order 2020 duly insert in the new agreement to supersede the previous Act.
Root cause analysis:	Condition for rate of pay to the workers wrongly stated in the agreement. Actual rate is 28% instead of 18% stated in the agreement.
Corrective Actions:	Management to monitor contractor employees are being paid according to mutual agreement at all times by verifying the payslip.
Assessment Conclusion:	CAP has been accepted. Evidence of CAP effectiveness will be verified in next assessment.

Opportunity For Improvement

Ref:	OFI 1	Clause:	MSPO 2530 Part 4: 4.4.4.2
Area/Process:	Boustead Segaria Palm Oil Mill		
Objective Evidence:	Safety Data Sheet (SDS) for chemicals stored and used such as engine oil, grease, hydraulic oil was only available in English language. However, SDS in national language (Bahasa Malaysia) could be made available for ease of understanding as stated in OSH (Classification, Labelling and Safety Data Sheet of Hazardous Chemicals) Regulations 2013 (CLASS Regulations). [i.e., Reg 13 (3) (b)]		

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Opportunity For Improvement			
Ref:	OFI 2	Clause:	MSPO 2530 Part 3: 4.4.4.2
Area/Process:	Boustead Segaria Estate		
Objective Evidence:	Safety Data Sheet (SDS) for chemicals stored and used such as engine oil, grease, hydraulic oil was only available in English language. However, SDS in national language (Bahasa Malaysia) could be made available for ease of understanding as stated in OSH (Classification, Labelling and Safety Data Sheet of Hazardous Chemicals) Regulations 2013 (CLASS Regulations).		

Noteworthy Positive Comments	
1.	Good cooperation and involvement from the auditee during audit.
2.	Positive comment from stakeholders during interview with good relationship between stakeholders and the management.
3.	Good documentation system was practiced by both Mill and Estates.

3.3 Status of Nonconformities Previously Identified and OFI

Non-Conformity Report			
NCR Ref #:	2025637-202102-N1	Issue Date:	26/02/2021
Due Date:	25/02/2022	Date of Closure:	14/01/2022
Area/Process:	Boustead Segaria Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.3.1.3 Minor
Requirements:	The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force.		
Statement of Nonconformity:	There is no updated as and when there are any new amendments or any new regulations coming into force.		
Objective Evidence:	Sighted list of law and regulation has been updated January 2021 for Segaria Estate. However, there is no updated-on Law of Minimum Wages Order and Minimum Standard Housing and Amenities Act 1990.		
Corrections:	Liaise with PIC at the Head Office to get the latest update on LORR related to Minimum Wages Order and Minimum Standard Housing and Amenities Act 1990.		
Root cause analysis:	Inadequate mechanism implemented to keep update on latest amendment throughout year 2020 especially on new norm which require work from home (WSH) basis.		
Corrective Actions:	PIC at Head Office and estate cooperate to regularly check on any new regulations coming into force and communicate the information to other units.		
Assessment Conclusion:	CAP has been accepted and evidence of CAP effectiveness to be verified in the next assessment.		
Verification Statement:	On-site verification conducted during ASA 4 found the following: - LORR was established to cover all legal acts, regulations and other requirement related to Segaria Estate. The sample of Act and Legal: 1. Children and Young		

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	<p>Person (Employment) (amendment) Act 2010 Updated November 2020 2. Environmental Quality (Amendment) Act 2012 Updated April 2020. 3. Sabah Labour Ordinance 1950</p> <ul style="list-style-type: none"> - Legal and Other Requirements Register (LORR) was updated on 01/07/2021 <p>These confirmed that the CAP implemented effectively to address the issue. Hence Minor NC was closed on 14/01/2022.</p>
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Non-Conformity Report			
NCR Ref #:	2025637-202102-N2	Issue Date:	26/02/2021
Due Date:	25/02/2022	Date of Closure:	14/01/2022
Area/Process:	Boustead Segaria Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.3.1.4 Minor
Requirements:	The management should assign a person responsible to monitor compliance and to track update the changes in regulatory requirements.		
Statement of Nonconformity:	PIC does not ensure date of JKPP 8 report submission comply with regulation.		
Objective Evidence:	Sighted JKPP 8 reports have been submitted on 17/02/2021. Refer JKPP/61095/2020. However, the date submission not accordance with NADOPOD (Notification of accident, Occupational Poisoning and Occupational Disease) Regulation 2004.		
Corrections:	Enhance any important submission by set alarm on few estates' main desktop.		
Root cause analysis:	Lack of mechanism and personnel to alert on time submission.		
Corrective Actions:	Disseminate awareness on JKPP submission deadline to all level of management especially Chief Clerk and PIC of estate's email.		
Assessment Conclusion:	CAP has been accepted and evidence of CAP effectiveness to be verified in the next assessment.		
Verification Statement:	<p>On-site verification conducted during ASA 4 found the following:</p> <ul style="list-style-type: none"> - Puan Fadzillah Binti Abdul Rahman has been appointed as person in-charge for monitoring compliance to legal requirement as per appointment letter dated 18/01/2021 approved by Estate Manager (Mohd Hamdan Bin Husin) - 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 Section). Boustead Plantations Berhad have centralised system for tracking any changes in the law and subscribe into Lawnet. <p>These confirmed that the CAP implemented effectively to address the issue. Hence Minor NC was closed on 14/01/2022.</p>		

Non-Conformity Report			
NCR Ref #:	2025637-202102-N3	Issue Date:	26/02/2021
Due Date:	25/02/2022	Date of Closure:	14/01/2022

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Area/Process:	Boustead Segaria Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.4.4.2 b Minor
Requirements:	The risks of all operations shall be assessed and documented.		
Statement of Nonconformity:	There is no monitoring and review has been conducted for HIRARC document.		
Objective Evidence:	Sighted HIRARC document dated 08/05/2017 for Office, 24/05/2017 for Manuring and 24/05/2017 for Spraying. However, management yet to review the Hazard, Effects and Existing Control in the HIRARC related COVID-19 as per new law coming into force which is Akta Kawalan Penyakit Berjangkit 1998 (Revised 2020).		
Corrections:	Review of HIRARC to be discussed further during next OSHE meeting and finalised before May 2021.		
Root cause analysis:	Estate's HIRARC yet been discussed since COVID-19 emerged a year ago.		
Corrective Actions:	List down HIRARC review and update as an agenda in every OSHE meeting.		
Assessment Conclusion:	CAP has been accepted and evidence of CAP effectiveness to be verified in the next assessment.		
Verification Statement:	<p>On-site verification conducted during ASA 4 found the following:</p> <p>b) Operational risk has been identified according to the SOP established (Hazard Identification, Risk Assessment & Risk Control – HIRARC) Rev 2 dated 29/12/2017. HIRARC was documented in "HIRARC Form" and reviewed by each process owners on 29/11/2021 for harvesting, chemical spraying, manuring, FFB loading, excavation, tractor and etc. HIRARC related to COVID-19 disease dated 30/03/2021 is available. Thus, previous non-conformance was effectively closed.</p> <p>These confirmed that the CAP implemented effectively to address the issue. Hence Minor NC was closed on 14/01/2022.</p>		

Non-Conformity Report			
NCR Ref #:	2025637-202102-N4	Issue Date:	26/02/2021
Due Date:	25/02/2022	Date of Closure:	14/01/2022
Area/Process:	Boustead Segaria POM	Clause & Category: (Major / Minor)	MSPO 2530 Part 4: 4.4.4.2 b Minor
Requirements:	The risks of all operations shall be assessed and documented.		
Statement of Nonconformity:	There is no monitoring and review has been conducted for HIRARC document.		
Objective Evidence:	Sighted HIRARC document dated 08/05/2017 for Office, 24/05/2017 for Manuring and 24/05/2017 for Spraying. However, management yet to review the Hazard, Effects and Existing Control in the HIRARC related COVID-19 as per new law coming into force which is Akta Kawalan Penyakit Berjangkit 1998 (Revised 2020).		
Corrections:	Review of HIRARC to be discussed further during next OSHE meeting and finalised before May 2021.		
Root cause analysis:	Estate's HIRARC yet been discussed since COVID-19 emerged a year ago.		
Corrective Actions:	List down HIRARC review and update as an agenda in every OSHE meeting.		

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Assessment Conclusion:	CAP has been accepted and evidence of CAP effectiveness to be verified in the next assessment.
Verification Statement:	<p>On-site verification conducted during ASA 4 found the following:</p> <ul style="list-style-type: none"> - b) The risk of all operations was identified in Hazard Identification, Risk Assessment and Control (HIRARC). HIRARC was identified for each department/workstation and processes such as Security, Office, General Cleaning, Ramp, Sterilization, Pressing Station, Clarification, Nut Cracking Station, Kernel Plant, Engine Room, Working in Confined Space and etc. HIRARC reviewed if any accident/incident occur and if there are any new legal or other requirements enforced. Briefing on HIRARC was conducted on 03/08/2021. - Noise Risk Assessment and Chemical Health Risk Assessment was conducted on in December 2021 by Dab Oh Sdn. Bhd. However report for the assessment are still in progress. <p>These confirmed that the CAP implemented effectively to address the issue. Hence Minor NC was closed on 14/01/2022.</p>

Non-Conformity Report			
NCR Ref #:	2025637-202102-N5	Issue Date:	26/02/2021
Due Date:	25/02/2022	Date of Closure:	14/01/2022
Area/Process:	Boustead Segaria POM	Clause & Category: (Major / Minor)	MSPO 2530 Part 4: 4.3.1.4 Minor
Requirements:	Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.		
Statement of Nonconformity:	PIC does not ensure date of JKPP 8 report submission comply with regulation.		
Objective Evidence:	Sighted JKPP 8 reports have been submitted on 23/02/2021. Refer JKPP8/86842/2020. However, the date submission date not accordance with NADOPOD (Notification of accident, Occupational Poisoning and Occupational Disease) Regulation 2004.		
Corrections:	Management will ensure that the person in charge is responsible for ensuring that submission of DOSH 8 information is submitted not later than the due date.		
Root cause analysis:	JKPP 8 has been updated. In any case, due to lack of care at the time of delivery, the information was not sent on time.		
Corrective Actions:	Spread attention dateline the transmission of DOSH 8 information to all levels of management especially the Chief Clerk and the Mill PIC email to prevent any inconveniences from occurring.		
Assessment Conclusion:	CAP has been accepted and evidence of CAP effectiveness to be verified in the next assessment.		
Verification Statement:	<p>On-site verification conducted during ASA 4 found the following:</p> <ul style="list-style-type: none"> - 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 Section). Boustead Plantations Berhad have centralized system for tracking any changes in the law and subscribe into Lawnet. 		

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	<p>- Ms Nur Azizah Binti Lasaffah has been appointed as person in-charge to “operate legally and respect rights” as per appointment letter dated 10/06/2021 approved by Mill Manager</p> <p>These confirmed that the CAP implemented effectively to address the issue. Hence Minor NC was closed on 14/01/2022.</p>
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3.4 Summary of the Nonconformities and Status

CAR Ref.	Clause & Category (Major / Minor)	Issued Date	Status & Date (Closure)
1559774-201712-M1	4.6.1.2 Part 4 Major	08/12/2017	Closed (19/01/2018)
1559774-201712-M2	4.4.1.1 Part 3 & 4 Major	08/12/2017	Closed (19/01/2018)
1559774-201712-M3	4.4.5.7 Part 4 Major	08/12/2017	Closed (19/01/2018)
1559774-201712-M4	4.4.5.9 Part 3 & 4 Major	08/12/2017	Closed (19/01/2018)
1559774-201712-M5	4.6.4.1 Part 3 & 4 Major	08/12/2017	Closed (19/01/2018)
1559774-210712-M6	4.4.5.11 Part 3 & 4 Major	08/12/2017	Closed (19/01/2018)
1735572-201901-M1	4.4.5.6 Part 3 Major	01/02/2019	Closed (02/04/2019)
1735572-201901-M2	4.4.5.5 Part 4 Major	01/02/2019	Closed (02/04/2019)
1735572-201901-M3	4.5.6.1 Part 3 Major	01/02/2019	Closed (02/04/2019)
1735572-201901-M4	4.4.4.2 Part 3 Major	01/02/2019	Closed (02/04/2019)
1735572-201901-M5	4.5.1.3 Part 4 Major	01/02/2019	Closed (02/04/2019)
1873667-202001-M1	4.5.1.2 Part 4 Major	16/01/2020	Closed (05/03/2020)
2025637-202102-N1	4.3.1.3 Part 3 Minor	26/02/2021	Closed (14/01/2022)
2025637-202102-N2	4.3.1.4 Part 3 Minor	26/02/2021	Closed (14/01/2022)
2025637-202102-N3	4.4.4.2 (b) Part 3 Minor	26/02/2021	Closed (14/01/2022)
2025637-202102-N4	4.3.1.3 Part 4 Minor	26/02/2021	Closed (14/01/2022)
2025637-202102-N5	4.3.1.4 Part 4 Minor	26/02/2021	Closed (14/01/2022)
2152915-202201-M1	4.4.5.3 Part 3 Major	14/01/2022	Closed (13/04/2022)
2152915-202201-M2	4.5.1.2 Part 4 Major	14/01/2022	Closed (13/04/2022)
2152915-202201-N1	4.4.5.4 Part 3 Minor	14/01/2022	Open

3.5 Issues Raised by Stakeholders

IS #	Description
1	<p>Issues: Suppliers/Contractors/Vendors (Amity Jaya Enterprise, Lai Kar Wan, Bryan Enterprise & Pemborong Faidz)</p>

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	<p>They informed that they have signed contract agreement with the Boustead Plantations Berhad prior to provide services. The terms and conditions have clearly stated in the agreement included the payment term. The payment was made promptly.</p> <p>Management Responses: Noted on the positive feedbacks.</p> <p>Audit Team Findings: Issues found from contractors’ workers documentation trailing. Refer indicator 4.4.5.4 of MSPO Part 3 checklist.</p>
2	<p>Issues: Workers’ Representatives and workers The workers’ representatives comprised of local and foreign workers. They informed that the management treated everyone equally without discrimination. Their wages are paid accordance to Sabah Ordinance and Minimum Wage Order 2020. The foreign workers are keeping their passport in the house. There is not restriction on movement on them. They are allowed to go out to purchase foods and goods. For the workers’ representatives, they were elected freely by the all the workers.</p> <p>Management Responses: Noted on the positive feedbacks.</p> <p>Audit Team Findings: Review of pay documents for all sampled workers found all the workers were paid as per the legal requirements.</p>
3	<p>Issues: Gender Committee Representatives They informed that the management treated the female workers equally with male workers. No discrimination occurred. They also informed that no case of sexual harassment and domestic violence reported. For new mother, she was consulted by the Hospital Assistant on her needs as new mother.</p> <p>Management Responses: Noted on the positive feedbacks.</p> <p>Audit Team Findings: No further issue.</p>
4	<p>Issues: Neighbouring plantations (CNY Plantation Sdn Bhd) – They informed that no land dispute reported. Boundary such as trenches, gate and boundary stones were demarcated clearly. They have good relationship with the management, and they have been invited to stakeholder meeting.</p> <p>Management Responses: Noted on the positive feedbacks.</p> <p>Audit Team Findings: No further issue.</p>
5	<p>Issues: SK Ladang Segaria Teacher and CLC Teachers – The teachers informed that the management provided full support to the schools. For eg: the management provided free sanitizer and face mask to the school prior to school re-opening. Besides, the management also will help to maintain the buildings of the</p>


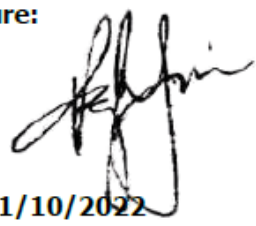
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	schools. They informed that there was no issue reported during the time of audit. No child labour engaged by Segaria Certification Unit too.
	Management Responses: Noted on the positive feedbacks.
	Audit Team Findings: No further issue.

3.6 List of Stakeholders Contacted

Government Officer: SK Ladang Segaria Headmaster	Community/neighbouring village: CNY Plantation Sdn Bhd
Suppliers/Contractors/Vendors: Amity Jaya Enterprise Lai Kar Wan Bryan Enterprise Pemborong Faidz	Worker’s Representative/Gender Committee: Local and Foreign Workers’ Representative Gender committee representative

Section 4: Assessment Conclusion and Recommendation

Acknowledgement of Internal Responsibility and Formal Sign-off of Assessment Findings	
Based on the findings during the assessment Boustead Segaria Palm Oil Mill and Estate Certification Unit complies with the MS 2530-3:2013 and MS 2530-4:2013. It is recommended that the certification of Boustead Segaria Palm Oil Mill and Estate Certification Unit is approved and/or continued.	
Acknowledgement of Assessment Findings	Report Prepared by
Name: Mitah Binti Limpu	Name: Hafriazhar Mohd. Mokhtar
Company name: Boustead Plantations Berhad	Company name: BSI Services Malaysia Sdn. Bhd.
Title: Executive, Sustainability.	Title: Team Member
Signature:  Date: 13/10/2022	Signature:  Date: 11/10/2022

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 -	Segaria Estate adopted Boustead Plantations Berhad’s established policy for the implementation of MSPO which was signed by CEO Ibrahim Bin Abdul Majid dated 2/12/2021. Latest Segaria POM briefing of policy was conducted on 24/5/2021.	Complied
4.1.1.2	The policy shall also emphasize commitment to continual improvement. - Major compliance -	The policy emphasized on the engagement and commitment to produce sustainable palm oil with the objective of continuously improving the estate operation.	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. - Major compliance -	As per Audit Plan: MS 2530 -Part 3 & 4 and Supply Chain for Segaria Business Unit; Audit Plan Date: 1/11/20 for audit conducted on 15-18/11/2021. A total of 7 NCR raised by internal auditors from Sustainability Department. Internal auditor Certificate of Completion; Serial # 054595 for Internal Auditing MSPO MS 2530:2013; Held on 26-27/11/2015 by SIRIM Training Services Sdn. Bhd.	Complied
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	Internal audit procedure established as per Boustead Plantations Internal Audit Procedure; Issue 1; Date of Issue: July 2016; Revised	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	implement the necessary corrective action. - Major compliance -	date: 10/11/2021; Rev. # 1 prepared by Sustainability & Safety Department; Approved by Head of Sustainability & Safety Department. Total findings 4 NCs which were all resolved and verified closed by the lead auditor on 28/12/2021.	
4.1.2.3	Report shall be made available to the management for their review. - Major compliance -	All records related to Internal Audit was well maintained and made available for review.	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 -	The management review was conducted accordingly as per Management Review Agenda and Minutes records for latest management review meeting conducted on 18/11/2021. The meeting which was chaired by Sustainability Chairman. All the committee members were involved during this Management Review. All the agenda were found adequate.	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 Continuous Improvement Plan for 2021 at Segaria Estate based on consideration of the main social and environmental impact and opportunities including the following: <ul style="list-style-type: none"> - Construction of new mosque – completed on Oct 2021; to replace old mosque currently use as CLC with new building – target completion by end 2022 - To replace rusted water pipeline at Line B of Taman Mewah at Main Division – completed on Nov 2021; Line A of Taman Mewah at Sipit Division – expected completion by Jan 2023 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - Installation of water tanks in all workers housing – target completion Aug 2022 - To replace media in sand filter of water treatment plant in Sipit Division – completed in Dec 2021; Main Division – expected to start in Q2 2022 - To organize COVID-19 bulk booster vaccination program with Pusat Kesehatan Daerah Semporna for all workers on Feb 2022 	
4.1.4.2	<p>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.</p> <p>- Major compliance -</p>	<p>Currently, there was no new techniques or technology that implemented at Segaria Estate. However, the estate continues with its implementation of following:</p> <ul style="list-style-type: none"> - Cummins Genset - Sincos Post Hole Digger (Auger) - Water Reservoir/Tank 	Complied
4.1.4.3	<p>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.</p> <p>- Major compliance -</p>	<p>Continuous action to train all workers on current technic as well as technology as specified in indicator 4.1.4.2 above was well provided as established in annual training program.</p>	Complied
4.2 Principle 2: Transparency			
Criterion 4.2.1 – Transparency of information and documents relevant to MSPO requirements			
4.2.1.1	<p>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.</p>	<p>Segaria Estate has maintained records of request and response, land titles, OSH plans and etc relating to environmental and social issues, plans for pollution prevention, complaints and grievances records that make available upon request.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance																		
	- Major compliance -	Latest external stakeholder consultation was conducted via group smartphone application (WhatsApp) meeting on 6/1/2022. No negative feedbacks received during the session.																			
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 -	Segaria Estate 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, plans for pollution prevention, records of complaints and grievances were available upon request. All the policies such as Pesticide Use Policy, Human Rights Policy and Foreign Workers Policy etc. available publicly via company's website link as following: https://www.bousteadplantations.com.my/sustainability-approach-policies/ .	Complied																		
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 -	<p>Segaria Estate established a Consultation Procedure with objectives as following:</p> <ul style="list-style-type: none"> - Change of information and sharing of ideas between estate management and internal as well as external stakeholders - To assess and identify relevant topics for mutual benefits <p>The procedure specified the type and method as well as the frequency of consultations as per sample as following:</p> <table border="1"> <thead> <tr> <th>Type</th> <th>Method</th> <th>Frequency</th> </tr> </thead> <tbody> <tr> <td>Muster call</td> <td>Assembly</td> <td>Daily</td> </tr> <tr> <td>Management meeting</td> <td>Face to face</td> <td>Weekly</td> </tr> <tr> <td>Staff meeting</td> <td>Face to face</td> <td>Monthly</td> </tr> <tr> <td>Workers' meeting</td> <td>Face to face</td> <td>6-monthly</td> </tr> <tr> <td>Stakeholders' meeting</td> <td>Face to face</td> <td>Annually</td> </tr> </tbody> </table>	Type	Method	Frequency	Muster call	Assembly	Daily	Management meeting	Face to face	Weekly	Staff meeting	Face to face	Monthly	Workers' meeting	Face to face	6-monthly	Stakeholders' meeting	Face to face	Annually	Complied
Type	Method	Frequency																			
Muster call	Assembly	Daily																			
Management meeting	Face to face	Weekly																			
Staff meeting	Face to face	Monthly																			
Workers' meeting	Face to face	6-monthly																			
Stakeholders' meeting	Face to face	Annually																			

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Criterion / Indicator		Assessment Findings			Compliance
		Public notification	Signboard	As required	
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 -	Segaria Estate nominated Ms. Nor Fadzillah Binti Abdul Rahim as person in-charge of communication as per appointment letter dated 1/1/2019.			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 -	Records available as per List of Stakeholders (Internal) updated 6/1/2022 & List of Stakeholders (External) updated 6/1/2022. Latest internal stakeholder meeting dated on 8/12/2021. Latest external stakeholder meeting via WhatsApp Group dated on 6/1/2022 combined between Segaria Estate and Segaria POM.			Complied
Criterion 4.2.3 – Traceability					
4.2.3.1	The management shall establish, implement and maintain a standard operating procedure to comply with the requirements for traceability of the relevant product(s). - Major compliance -	Segaria Estate implemented the Traceability procedure. Refer FFB Traceability Flowchart Segaria Estate MPC system. Management has developed system to monitor Estate Structured Crop Recovery Assessment.			Complied
4.2.3.2	The management shall conduct regular inspections on compliance with the established traceability system. - Major compliance -	Regular inspections on compliance with the established traceability system were conducted through periodical internal audit as specified in Criterion 4.1.2 of this checklist. Furthermore, a Standard Operating Procedure; Effective date: 2/5/2012; Chapter 1: Administrative Procedure; Section 1.1 Internal Office Control sighted available that described the routine responsibilities of estate management and staff to conduct related inspections on compliance of all operations including traceability system. Verification on site confirmed the inspections were regularly implemented accordingly. Last Internal audit conducted on 18/11/2021.			Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.2.3.3	The management should identify and assign suitable employees to implement and maintain the traceability system. - Minor compliance -	En. Mohd Hamdan Bin Husin still remained as Traceability Chairman Segaria Business Unit as per appointment letter dated: 18/01/2021.	Complied
4.2.3.4	Records of sales, delivery or transportation of FFB shall be maintained. - Major compliance -	Records of FFB sales & delivery including FFB Weighbridge Tickets together with FFB Delivery Note (DO Chit) and Daily Record (Daily FFB Despatch Summary Log Book) were maintained based on Standard Operating Procedure; Effective date: 2/5/2012; Chapter 7: Sales of Produce Ex-Estate/Mill Procedures; Section 7.1 FFB Sales and Despatches & Chapter 13: Retention of Documents which specified a minimum retention period of 7 years prior of disposal. Sighted samples record available as following: FFB Ticket No: 461686, Supplier: Segaria Estate, D/O No: A128986, date: 29/12/2021, Vehicle No: SA5406C, Field No: PM01B1/19, Nett Weight: 9500kgs Ticket No: 461746, Supplier: Segaria Estate, D/O No: A129034, dated: 31/12/2021, Vehicle No: SAB5806X, Field No: PM02D1/25, Nett Weight: 8000kgs	Complied
4.3 Principle 3: Compliance to legal requirements			
Criterion 4.3.1 – Regulatory requirements			
4.3.1.1	All operations are in compliance with the applicable local, state, national and ratified international laws and regulations. - Major compliance -	The list of permit and license required for the operations of the estate were sighted and updated in January 2021. The sample of permit and license: Segaria Estate 1. MPOB License 504677002000 valid until 31/03/2022	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<ol style="list-style-type: none"> 1. Lesen Untuk Menggaji Pekerja Bukan Pemastautin for 19 Philippines valid until 21/10/2022 2. Peraturan Kawalan Bekalan 1974 – Diesel Storage valid until 04/01/2023 (Bless Submission No: BL22021048455/JMPP.01/2022) Diesel Capacity: 43,200 litre per month (Diesel Euro 2M) and Petrol RON95 – 2000 litre per month 3. Peraturan Kawalan Bekalan 1974 – Fertilizer Storage valid until 15/02/2022 4. Unfired Pressure Vessel (UPV) Licence valid until 22/12/2021. Application for renewal through MyKKP dated 17/12/2021 sighted. 5. Lesen Bagi Pemasangan Persendirian Akta Bekalan Elektrik 1990 valid until 13/09/2022 (S/N: 51499, License No: 2021/02021 for Ladang Segaria – Kg. Pipit) and (S/N: 51497, License No: 2021/02020 for Ladang Segaria – Main Division) and (S/N: 51500, License No: 2021/02019 for Ladang Segaria – Manager Bungalow) 	
4.3.1.2	<p>The management shall list all laws applicable to their operations in legal requirements register.</p> <p>- Major compliance -</p>	<p>LORR was established to cover all legal acts, regulations and other requirement related to Segaria Estate. The sample of Act and Legal:</p> <ol style="list-style-type: none"> 1. Children and Young Person (Employment) (amendment) Act 2010 Updated November 2020 2. Environmental Quality (Amendment) Act 2012 Updated April 2020. 3. Sabah Labour Ordinance 1950 4. OSHA 1994 5. Electrical Supply (Amendment) Act 2015 	Complied
4.3.1.3	<p>The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force.</p> <p>- Major compliance -</p>	<p>LORR was established to cover all legal acts, regulations and other requirement related to Segaria Estate. The sample of Act and Legal:</p> <ol style="list-style-type: none"> 1. Children and Young Person (Employment) (amendment) Act 2010 Updated November 2020 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		2. Environmental Quality (Amendment) Act 2012 Updated April 2020. 3. Sabah Labour Ordinance 1950 4. Legal and Other Requirements Register (LORR) was updated on 01/07/2021	
4.3.1.4	The management should assign a person responsible to monitor compliance and to track and update the changes in regulatory requirements. - Minor compliance -	Puan Fadzilla Binti Abdul Rahman has been appointed as person in-charge for monitoring compliance to legal requirement as per appointment letter dated 18/01/2021 approved by Estate Manager (Mohd Hamdan Bin Husin). 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 Section). Boustead Plantations Berhad have centralised system for tracking any changes in the law and subscribe into Lawnet.	Complied
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 -	Segaria Estate hold 3 land titles registered under company's name Boustead Emastulin Sdn. Bhd. with effect from 20/5/2005 and 25/8/2005 as following: <ul style="list-style-type: none"> - Provisional Lease # 26290060 dated 24/10/74 (7,317 Acre) Ref. # L.S.1210/1/3/II,25/8/2005 change of name from Ladang Segaria Sdn Bhd to Boustead Emastulin Sdn Bhd - Provisional Lease # 126290122 dated 1/1/65 (4,012 acres) Ref. # L.S.1210.1.3/II, dated 20/5/2005 change of name from Ladang Segaria Sdn Bhd to Boustead Emastulin Sdn Bhd 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - Provisional Lease # 125311284 dated 17/4/75 (398.9 Acres) Ref. # L.S.1210.1.319, dated 20/5/2005 change of name from Ladang Segaria Sdn Bhd to Boustead Emastulin Sdn Bhd <p>Sighted latest authorized payment as per Land Cess Payment 2021 – Segaria Estate; Letter ref. # (02)SE-111/06/07-01B; Date: 29/12/2021 to Majlis Daerah Semporna.</p>	
4.3.2.2	<p>The management shall provide documents showing legal ownership or lease, history of land tenure and the actual use of the land.</p> <p>- Major compliance -</p>	<p>Segaria Estate hold 3 land titles registered under company’s name Boustead Emastulin Sdn. Bhd. with effect from 20/5/2005 and 25/8/2005 as following:</p> <ul style="list-style-type: none"> - Provisional Lease # 26290060 dated 24/10/74 (7,317 Acre) Ref. # L.S.1210/1/3/II,25/8/2005 change of name from Ladang Segaria Sdn Bhd to Boustead Emastulin Sdn Bhd - Provisional Lease # 126290122 dated 1/1/65 (4,012 acres) Ref. # L.S.1210.1.3/II, dated 20/5/2005 change of name from Ladang Segaria Sdn Bhd to Boustead Emastulin Sdn Bhd - Provisional Lease # 125311284 dated 17/4/75 (398.9 Acres) Ref. # L.S.1210.1.319, dated 20/5/2005 change of name from Ladang Segaria Sdn Bhd to Boustead Emastulin Sdn Bhd <p>Sighted latest authorized payment as per Land Cess Payment 2021 – Segaria Estate; Letter ref. # (02)SE-111/06/07-01B; Date: 29/12/2021 to Majlis Daerah Semporna.</p>	Complied
4.3.2.3	<p>Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable.</p> <p>- Major compliance -</p>	<p>A legal boundary was clearly demarcated. Site visit to boundary at field 94K with Mount Pock Forest, found that the boundary stone (04° 29’ 54.3” N, 118° 24’ 03.5” E) was maintained and peg using wooden peg.</p>	Complied

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 is no land dispute in the Segaria Certification Unit at the time of audit. The lands are country leased and provisional lease to Boustead Emastulin Sdn Bhd via verified with the land titles. The surrounding is owned by smallholders and other plantation’s companies. There was no encroachment of land by the Segaria Certification Unit. Notwithstanding, in case necessary, compensation process will be according to Fair Compensation Procedure (Procedure 6.4.1); Ref. # 1; issued date: 4/2/2015; version 01. The procedure has clearly stated the process of negotiation and compensation if any land disputes with Legal Department. If the negotiation process failed, legal proceedings will be the next action.	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 -	No lands are encumbered by customary rights.	N/A
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights land, if any, should made available. - Minor compliance -	No lands are encumbered by customary rights.	N/A
4.3.3.3	Negotiation and FPIC shall be recorded, and copies of negotiated agreements should be made available. - Major compliance -	No lands are encumbered by customary rights.	N/A
4.4 Principle 4: Social responsibility, health, safety and employment condition			

Criterion / Indicator		Assessment Findings	Compliance
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 impacts were identified based on the assessment as per reports of Social Impact Assessment Boustead Emastulin Sdn. Bhd. Segaria Estate and Mill, Semporna, Sabah, Malaysia; November 2017 by Malaysia Environmental Consultant. Relevant issues based on identified aspects and identified impacts been taken action as per established Segaria POM Social Action Plan 2021/2022 dated 4/1/2022.	Complied
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 -	Both mill and estates adopted Boustead Plantations Berhad Human Rights Policy; Signed by the CEO, Ibrahim Bin Abdul Majid; Date: 2/12/2019. The company is committed to ensure every individual are treated with fairness, dignity and respect. The company will respect the rights of every individual. They also recognize their responsibilities to respect human rights and avoid complicity in human rights abuses. Additionally, there's <i>Carta Aliran Membuat Aduan Masalah</i> where complaints or grievances to be resolved within max 7 days before escalated to HQ if not resolved.	Complied
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 -	The system able to resolve disputes in an effective, timely and appropriate manner that is accepted by all parties as per sample Stakeholder Complain/Suggestion Form as following: <ul style="list-style-type: none"> - Ref. # SE-111 MD/GV/01A; Date: 11/12/2021 by worker requested to conduct a <i>kenduri aqiqah</i> on 16-17/12/2021 which was responded with approval by management with conditions to comply 	Complied

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		<p>with company's requirements including COVID-19 SOP requirements.</p> <ul style="list-style-type: none"> - Ref. # SE-111 MD/GV/01A; Date: 2/12/2021 by worker requested to conduct a <i>kenduri doa selamat</i> on 24-25/12/2021 which was responded with approval by management with conditions to comply with company's requirements including COVID-19 SOP requirements. 	
4.4.2.3	<p>A complaint form should be made available at the premises, where employees and affected stakeholders can make a complaint.</p> <p>- Minor compliance -</p>	<p>Complaint/grievance and requests records made available as per sample Stakeholder Complain/Suggestion Form as following:</p> <ul style="list-style-type: none"> - Ref. # SE-111 MD/GV/01A; Date: 11/12/2021 by worker requested to conduct a <i>kenduri aqiqah</i> on 16-17/12/2021 which was responded with approval by management with conditions to comply with company's requirements including COVID-19 SOP requirements. - Ref. # SE-111 MD/GV/01A; Date: 2/12/2021 by worker requested to conduct a <i>kenduri doa selamat</i> on 24-25/12/2021 which was responded with approval by management with conditions to comply with company's requirements including COVID-19 SOP requirements. 	Complied
4.4.2.4	<p>Employees and the surrounding communities should be made aware that complaints or suggestions can be made any time.</p> <p>- Minor compliance -</p>	<p>Interview conducted with internal and external stakeholder during stakeholder consultation found that they were aware of the complaint procedure and were briefed by the management during stakeholder meeting.</p> <p>Records available as per List of Stakeholders (Internal) updated 6/1/2022 & List of Stakeholders (External) updated 6/1/2022. Latest internal stakeholder meeting dated on 8/12/2021. Latest external</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		stakeholder meeting via WhatsApp Group dated on 6/1/2022 combined between Segaria Estate and Segaria POM.	
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 -	The management has started to implement the complaint form since implementation of RSPO certification in October 2017. The records of complaint were available from October 2017 up to date.	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 -	Segaria Estate has contributed to both internal and external communities as per sample as following: - COVID-19 Contribution (Positive Contact Workers); Date: 29/1/2021 - Excellent Student Award SPM 2020 among employee’s children; Date: 15/10/2021 - Blood Donation Campaign with Hospital Semporna; Date: 24/10/2021 - Blood Donation Campaign with Hospital Kunak; Date: 16/9/2021	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 -	An Occupational Safety and Health Policy was established and documented. OSH Policy was approved by the Chief Executive Officer (En Ibrahim Bin Abdul Majid). An OSH Plan for 2022 for Segaria Estate was established mainly on the OSH Committee meeting, workplace inspection, review of HORADC medical surveillance and etc documented in “Laporan & Program Keselamatan dan Kesehatan Pekerja (OSH) & RSPO/MSPO Tahun 2022.”	Complied

Criterion / Indicator		Assessment Findings	Compliance
		The OSH policy was displayed at notice board and OSH plan was communicated to the staffs and workers during morning briefings and OSH Meetings.	
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 with Occupational Safety Health (Classification Packaging and Labelling) Regulation 1997 and Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000. 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. 	<ul style="list-style-type: none"> a) The OSH Policy was displayed at the notice board and communicated to workers and staff during morning briefing and training. Polisi Training conducted by the estate on the 19/09/2020. b) Operational risk has been identified according to the SOP established (Hazard Identification, Risk Assessment & Risk Control – HIRARC) Rev 2 dated 29/12/2017. HIRARC was documented in "HIRARC Form" and reviewed by each process owners on 29/11/2021 for harvesting, chemical spraying, manuring, FFB loading, excavation, tractor and etc. HIRARC related to COVID-19 disease dated 30/03/2021 is available. Thus, previous non-conformance was effectively closed. c) The estate has implemented a training plan for the year 2020/2021 which is divided into 3 training programs namely Maintenance Training Programme, OSH & RSPO Training Programme and Operations Training. This training programme is used as a guideline to ensure continuous awareness and assessment on the understanding of the required modules. d) All workers were provided with suitable PPE as per risk identified in the HIRARC. PPE issuance record was verified such as Apron-Manuring dated 06/05/2021 and 05/01/2022, Gloves e) Polisi Pengendalian Racun Perusak Bertoksik Tinggi (HTP) dated 02/12/2012 approved by CEO is available. SOPs for Best Practices of Chemical Handling was maintained in the estate under the Oil Palm Manual. 	OFI

Criterion / Indicator	Assessment Findings	Compliance
<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>Chemicals were stored in the Chemical Store with adequate ventilation, warning signages, Safety Data Sheet according to legal requirements (e.g. USECHH, Regs 2000). Safety data Sheet is available at the store area. However, some of the SDS was not available in National languages as required in the CLASS Regs 2013. Thus, OFI has been raised.</p> <p>CHRA assessment has been conducted on 14/09/2018 refer HQ/11/ASS/00/298-2018/131. Medical surveillance has been conducted on 23/12/2021 for Store Clerk, Store Attendance, Mandore and Sprayer. Chemical register has been prepared dated 04/01/2022</p> <p>f) Estate manager (Mohd Hamdan Bin Husin) has been appointed as OSHE Committee chairman as per appointment letter ref no: OSHE/COMM/210-5 dated 15/07/2021 signed by Head of Segamaha-Segaria Business Unit. He was assisted by the OSHE committee members.</p> <p>g) OSHE Committee meeting was conducted on quarterly basis to discuss OSH & Environmental issues within the estate. Issues raised by the workers and staffs were recorded in the meeting minutes. Meeting was conducted as follows:-</p> <ol style="list-style-type: none"> 1. 4th Meeting – 29/12/2021 2. 3rd Meeting – 29/09/2021 3. 2nd Meeting – 30/06/2021 4. 1st Meeting – 17/03/2021 <p>h) Accident & Emergency Response Plans was established and displayed at the notice board. Emergency Contact Number and assembly point signages was displayed at strategic locations around the estate office and stores. The competent personals are</p>	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>appointed and trained to be part of the Emergency Response Team. Latest ERP training has been conducted on 10/09/2020.</p> <p>i) The assigned first aiders were nominated. Field supervisor interviewed during field visit has shown his understanding on the emergency response plan and how to use the First Aid Kit content. First aid kit also available at the workshop area and admin office with regular inspection conducted.</p> <p>27 personnel has been identified as First Aider.</p> <p>18 personnel has been trained as First Aider by St John Ambulance Sabah (Lahad Datu) on 13-14/11/2021 as per letter Ref No: SJAMLD/Kfat/01/2021/Bil: (2) dated 03/12/2021</p> <p>j) Accident/Incident record was updated quarterly during OSHE Committee Meeting. Lost Time Incident are monitored by the estate and records were sighted in the estate. Annual accident report has been submitted to DOSH as per JKKP 8 report reference number JKKP 8/86517/2021 submitted on 06/01/2022 with 6 days LTI involving 3 workers been reported. Average worked man-hours recorded is 1,324,800 with total of 552 workers. Accident/incident summary was monitored and recorded in "Summary of Incident for Year 2021".</p>	
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>Management has established the policy on good social practices regarding human rights in respect of industrial harmony as available under Social Policies in the company's website link as following: https://www.bousteadplantations.com.my/sustainability-approach-policies/. There are few social policies signed by the CEO, Ibrahim Bin Abdul Majid on 2/12/2019 as following:</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - Sexual Harassment Policy - Human Rights Policy - Reproductive Policy - Freedom of Association Policy - Equal Opportunities Policy - Foreign Workers Policy - Whistleblowing Policy - Child Employment Policy 	
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>Management does not engage in or support discriminatory practices and provided equal opportunity as per established social practices regarding human rights under Social Policies in the company's website: https://www.bousteadplantations.com.my/sustainability-approach-policies/.</p> <p>Consultation made on-site with stakeholders confirmed no discriminatory practices by the management.</p>	Complied
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>Documentations of pay available in the form of Monthly Pay Slip and conditions as per Work Agreement Contract as per sample sighted as following:</p> <ul style="list-style-type: none"> - Employee ID # 1807; Group: G; Div.: A; Female - Employee ID # 2641; Group: G; Div.: A; Female - Employee ID # 1527; Group: G; Div.: A; Female - Employee ID # 2472; Group: G; Div.: A; Female - Employee ID # 2349; Group: G; Div.: A; Female - Employee ID # 1765; Group: G; Div.: A; Male - Employee ID # 2534; Group: P; Div.: A; Male 	Major Non-Conformity

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - Employee ID # 1138; Group: G; Div.: A; Female - Employee ID # 2533; Group: G; Div.: A; Male - Employee ID # 2749; Group: P; Div.: A; Male - Employee ID # 1625; Group: P; Div.: A; Male <p>Based on the sample pay slips for the month of February 2021 salary, it was found that there's a store deduction for the following sample employees:</p> <ul style="list-style-type: none"> - Employee ID # 2749; Group: P; Div.: A; Male; Store deduction: RM 35.50 - Employee ID # 1625; Group: P; Div.: A; Male; Store deduction: RM 1.17 <p>However, no authorized Labour Department (JTK) salary deduction permits available for the store deduction made. Hence, a Major Non-compliance has been raised on the matter.</p>	
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>The contractors have signed on the contract agreement with the terms of they must comply with legal requirements on the wages for their workers was clearly stated as per sample as following:</p> <ul style="list-style-type: none"> - Segaria Estate Memorandum of Agreement; Contract # AJE 01/2021; Dated 1/1/2021; Between Boustead Emastulin Sdn. Bhd. and Asniey Jaya Enterprise for FFB Transport; Sludge Cake/Decanter Transport; Hire Machinery; Drain Works; Road Works; Transporting Gravel/Laterite; Fixing Culvert; General Works and Other Machineries Works <p>Based on Work Agreement for a sample Contractor's (Asniey Jaya Enterprise) Worker ID # AT 968315; Post: Bin Lorry Driver. It was found that the conditions stated that rate of pay for the worker is 18% from Estate Payment where in case of Estate payment is RM5,000.00,</p>	Minor Non-Conformity

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		<p>the total payment for the worker will be 18% = RM900 with additional conditions that the worker entitled for RM1,100.00/month or RM42.31/day maximum rate as per Minimum Work Order 2018.</p> <p>For sample month of May 2021, it was found that the worker has been working for 27 days with total gross salary of Rm1,510.00. Based on the records of estate FFB Summary 1/5/2021 - 31/5/2021, total amount of estate payment to contractor for the worker's work was RM5,315.16 where a calculated amount of RM956.70 is supposed to be paid as the worker's salary. However, the amount does not reflective of actual pay listed in the worker's pay slip and there's no clear records of payment of the worker for its work on the additional day (27 days work instead of 25 available normal working days for month of May 2021). The payment for contractor also included in handling where a total amount of RM885.86 was allotted for month of May 2021. Due to the lack of information and inconsistency in the payslip, it was uncertain whether the worker's pay was according to the agreement or legal requirement. Furthermore, the agreement still referred to the outdated Minimum Wage Order 2018 although the agreement was signed on 4/1/2021. Due to the inconsistency, hence a Minor NC has been raised on the matter.</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>All the recruited workers will be registered in the Labour Registration Record where personal details such as name, nationality, next of kin, education standard, date of employed, job description, wage rate, and date of birth etc. were stated in the registration card.</p>	Complied
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</p>	<p>Employment contracts were acknowledged and kept a copy by the workers verified through interviewed with the workers. The terms and</p>	Complied

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	employment contract is available for each, and every employee indicated in the employment records. - Major compliance -	conditions were clearly stated in the contract such as salary, annual leaves and public holiday entitlement, rate of work on rest day, overtime and etc. employment contracts sighted available for samples of own and contractor's employees in indicator 4.4.5.3 above.	
4.4.5.7	The management shall establish a time recording system that makes working hours and overtime transparent for both employees and employer. - Major compliance -	The estate management has maintained Field & General Workers Daily Attendance Record and Oil Palm Harvester Reception Data sheet to record the attendance, tonnage, overtime and etc. for individual workers.	Complied
4.4.5.8	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 always be compensated at the rate applicable and shall meet the applicable legal requirement. - Major compliance -	The working hour and break time has been clearly stated in the employment contract. Besides, the attendance record was available and able to trace through Field & General Workers Daily Attendance Record and Oil Palm Harvester Reception Data sheet.	Complied
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 -	Documented payslip was distributed to individual workers on the day of payment. Wages and overtime were paid according to the "Field & General Workers Daily Attendance and Oil Palm Harvester Reception Data". Total hours of overtime and daily attendance has recorded in the time sheet. Documentations of pay available in the form of Monthly Pay Slip and conditions as per Work Agreement Contract as per sample sighted available for samples of own and contractor's employees in indicator 4.4.5.3 above.	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	The management provided free medical facilities to all the workers and dependents. Community Learning Centre was available for the children	Complied

Criterion / Indicator		Assessment Findings	Compliance
	development, medical care and health provisions. - Minor compliance -	of foreign workers. Free treated water and electricity supply to all the workers.	
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 -	As per Area Monitoring Report (Taman Mewah & Taman Ria at Main Division and Taman Indah at Sipit Division) for workers housing inspection latest conducted on 2/1/2022. As per Segaria Estate latest Visiting Medical Officer (VMO) visit report dated 12/12/2021 by Dr. Nasib Sakiman; MMC # 27286 with feedbacks on the condition of connecting drain in Taman Indah (Sipit Division) workers housing area that was found broken. Immediate action was taken by estate's person in-charge to be responded to the VMO upon next coming visit in January 2022.	Complied
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 -	Management established few social practices regarding human rights that provide guidelines to prevent all forms of sexual harassment and violence at the workplace under Social Policies in the company's website: https://www.bousteadplantations.com.my/sustainability-approach-policies/ . Consultation made on-site with stakeholders confirmed no sexual harassment and violence occurred in the workplace.	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.	Management established few social practices regarding human rights that respect the right of all employees to form or join union and allow workers own representatives to facilitate collective bargaining as the Freedom of Association Policy; Dated: 2/12/2019 under Social Policies: https://www.bousteadplantations.com.my/sustainability-approach-policies/ . Sighted the minutes of meeting for Segaria Estate Workers Association latest meeting dated on 12/10/2021.	Complied

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -		
4.4.5.14	<p>Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation. Work by children and young persons is acceptable on family farms, under adult supervision, and when not interfering with their education. They shall not be exposed to hazardous working conditions.</p> <p>- Major compliance -</p>	<p>Management established few social practices regarding human rights that prevent employment of children and young persons as the Children Employment and Minimum Age Policy; Dated: 2/12/2019: https://www.bousteadplantations.com.my/sustainability-approach-policies/.</p> <p>Review of workers particulars and consultation with stakeholders confirmed that the company adopted 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.</p>	Complied
Criterion 4.4.6: Training and competency			
4.4.6.1	<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>The estate has implemented a Training Programme for the year 2021 which includes Maintenance Training Programme, OSH Training Programme and Operations Training. The training programme was used as a guideline to ensure continuous awareness and assessment on the understanding of the required modules.</p> <p>Standard Replanting Procedure, Accident Guideline was briefed to contractor on 13/11/2021 as per Attendance on Safety Briefing and Replanting Kick-Off Meeting (PR2021-exPM1998) attended by P.A. Tech Sdn. Bhd. Training/briefing to contractor and relevant smallholder was conducted during stakeholder consultation dated 06/01/2022.</p>	Complied
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</p>	<p>Training conducted in 2021 such as:</p> <ol style="list-style-type: none"> 1. Kalibrasi Penggunaan Racun Kimia & Racun Serangga Perosak dated 08/12/2021 	Complied

Criterion / Indicator		Assessment Findings	Compliance
	all employees based on their job description. - Major compliance -	2. Taklimat Prosedur Kerja Selamat (SWP) dan Latihan Penuai Buah dan Prunig dated 07/04/2021 & 04/11/2021 3. Taklimat Prosedur Kerja Selamat (SWP) dan Latihan Meracun dated 04/11/2021 & 21/10/2021 4. Taklimat Prosedur Kerja Selamat (SWP) dan Latihan Membaja dated 07/08/2021 & 21/10/2021 5. Taklimat Prosedur Kerja Selamat (SWP) Kod Etika Tatalaku Pemandu Jentera dated 15/12/2021 6. Handling of Scheduled Waste dated 11/12/2021 7. Triple Rinsing dated 08/12/2021 8. Latihan Prosedur Kerja Selamat (SWP) Stesen Pra-Campuran (Premix Area), Prosedur Pengeluaran Racun dan Penyimpanan Lebihan Racun dated 08/12/2021 (Prosedur Bancuhan Racun dated 04/01/2021 9. 1 st Aider & CPR Training dated 06/12/2021 & 13-14/11/2021	
4.4.6.3	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 with the documented training procedure. - Minor compliance -	The estate has implemented a Training Programme for the year 2021 and 2022 which includes Maintenance Training Programme, OSH Training Programme and Operations Training. The training programme was used as a guideline to ensure continuous awareness and assessment on the understanding of the required modules.	Complied
4.5 Principle 5: Environment, natural resources, biodiversity and ecosystem services			
Criterion 4.5.1: Environmental Management Plan			
4.5.1.1	An environmental policy and management plan in compliance with the relevant country and state environmental laws shall be	An Environmental Policy approved by Chief Executive Officer dated 02/12/2019 is available and displayed at the estate area.	Complied

Criterion / Indicator		Assessment Findings	Compliance
	developed, effectively communicated and implemented. - Major compliance -	Segaria Estate still maintained the Environment Management Plan/Programme established for Year 2021. Refer EMP for the year 2021 prepared by Pn Nor Fadzillah Binti Abdul Rahim and verified by Manager, En Hamdan Bin Husin.	
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 -	The environmental management plan covered in the established action plan of significant environmental aspects identified and impacts evaluated as per documents sighted as following: a) Environmental Policy has been established dated 02/12/2019 signed by CEO En Ibrahim Bin Abdul Majid. Management Plan has been established. Refer EMP for the year 2021 prepared by Nor Fadzillah Binti Abdul Rahim and verified by Manager, En Hamdan Bin Husin. b) Environmental Aspect and Impact Identification 2017/2018; Serial number EAI/2017/001-1 to EAI/2017/013-4 dated 17/7/2017. Environmental Impact Evaluation Form Serial number EIE/2017/001-1 to EIE/2017/014-4 dated 17/7/2017.	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 -	As specified in indicator 4.5.1.1 & 4.5.1.2 above, it confirmed that the developed environmental improvement plan to mitigate the negative impacts and to promote the positive ones were effectively implemented and monitored. Sighted the Schedule Waste Inventory Records as one of the environmental improvement plans.	Complied
4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan. - Minor compliance -	Environmental plan has been established including waste management action plan, continuous improvement environmental plan and etc. The following was sighted: - Segaria Estate Waste Management Action Plan Year 2021 - Scheduled wastes management procedure; Issue # 1; Dated June 2017	Complied

Criterion / Indicator		Assessment Findings	Compliance
		- Continuous Improvement Environmental Plan 2020-2021 such as 3R Waste Management Practices Campaign	
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 -	The above programs were regularly communicated by estate management to all employees from time to time during morning briefing. The recent specific Triple rinsing training for Chemical handlers were conducted on 28/09/2020 attended by all estate staff and employees.	Complied
4.5.1.6	Management shall organize regular meetings with employees where their concerns about environmental quality are discussed. - Major compliance -	Specific Environmental Aspects & Impacts reviews were conducted annually at the estate. Environmental aspects and quality were discussed during the JKKP meeting as part of the agenda. Refer JKKP OSH Minutes meeting section 3.5 Environment.	Complied
Criterion 4.5.2: Efficiency of energy use and use of renewable energy			
4.5.2.1	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. - Major compliance -	A plan for improving efficiency of the use of fossil fuels was established to include estate quarters, office, meeting room, weighbridge, laboratory and mill operation, fuel consumption at estate Diesel use per mt FFB was monitored every month. The Plan for Improving Fossil Fuel and Palm GHG includes the following: <ul style="list-style-type: none"> - To minimize and limit electrical usage - Replace bulb with an energy saving bulb last 10 times longer with 75% less energy - Switch off or unplug any charges or appliances not in use - To put in hibernate of sleep mode for all pc not in use There was a plan established for improving efficiency of the use of fossil fuel. 	Complied

Criterion / Indicator		Assessment Findings	Compliance
4.5.2.2	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. - Major compliance -	The estate has a yearly estimation of energy usage. This estimation is compared to the actual usage on a monthly basis and reported to the head office. Refer Diesel Usage data January to December 2020 and January 2021.	Complied
4.5.2.3	The use of renewable energy should be applied where possible. - Minor compliance -	It was verified with Segaria Estate, mulching was applied responsibly at Field PM04 Block A, B & C. EFB is applied at rate of 30 mt/ha as per Agronomist recommendation.	Complied
Criterion 4.5.3: Waste management and disposal			
4.5.3.1	All waste products and sources of pollution shall be identified and documented. - Major compliance -	All waste products and sources of pollution had been identified in Waste Based on the Waste Management Action Plan Year 2021 the following wastes and its sources were identified: 1. Domestic waste: Rubbish from linesite, office and etc. at Field PM99A 2. Scheduled waste: SW305, SW306, SW 410 & SW 102 3. Recyclable waste: Empty chemical container, empty fertilizer bag, palm fronds, etc. Sixth Schedule (Consignment Note for Scheduled Waste) collected by Lagenda Bumimas dated 16/12/2021 C/N: 2021121611T9528Z, SW305, Quantity: 1.36MT C/N: 2021121611UDK5ME, SW306, Quantity: 0.1MT C/N: 2021121611S65DIC, SW410, Quantity: 0.2550MT C/N: 2021121611FNR5MU, SW109, Quantity: 0.01MT C/N: 2021121611927R3X, SW102, Quantity: 0.119MT	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>C/N: 2021121611DPMUIG, SW409, Quantity: 0.1110MT (Jerrycan) Management Action Plan Year 2021 for the estate.</p> <p>Scheduled waste inventory updated as per Fifth Schedule (e.g. File Ref No: ASSH/TWU(B)95/130/100/231 for month of December and logbook "Scheduled Waste Record".</p>	
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>As above, all waste products and sources of pollution had been identified in Waste Management Action Plan Year 2020 for the estate. Segregation of wastes i.e. general wastes and scheduled wastes were monitored. Verification through interview. Proper storage areas were established for the storage of the recyclable wastes at the estate.</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>Sighted Standard Operating Procedure for handling of used chemicals that are classified under Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 has been established. Verified Polisi Pengendalian Racun Perusak Bertoksik Tinggi (HTP) dated 02/12/2019 signed by CEO En Ibrahim Bin Abdul Majid.</p>	Complied
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>Segaria Estate conducted the Triple Rinsing of Empty Chemical Container Training (Latihan 3 Kali Pembilasan Bekas Racun dan Bahan Kimia) on 28/09/2020 to all chemical handlers based on the guideline for used plastic pesticide container recycling program (UPPCR). Sampled the latest consignment note for disposal of chemical</p>	Complied

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	- Major compliance -	containers dated 22/06/2020 of Chemical Containers were collected by Newgates Industries (Borneo) Sdn Bhd.	
4.5.3.5	Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourses. - Minor compliance -	Verified through interview the management disposed domestic waste through recycling and also at the landfill. Recycled waste collection dated 01/09/2021 by Kitaran Mesra (Tawau) such as Paper waste – 449kg, plastic bottle – 47kg, Empty bag – 230kg	Complied
Criterion 4.5.4: Reduction of pollution and emission			
4.5.4.1	An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, scheduled wastes, solid wastes and effluent. - Major compliance -	Based on the assessment done by the estate of all polluting activities as of the Environment Aspect and Impact assessment, identified sources were fertilizer, diesel and pesticide chemicals as the main GHG pollutants.	Complied
4.5.4.2	An action plan to reduce identified significant pollutants and emissions shall be established and implemented. - Major compliance -	Sighted Pollution Prevention Plan 2021 stated on management consideration to reduce significant pollutants and emissions for estate daily activities. Sample record checking for Fertilizer, Pesticide, Used Lubricant etc.	Complied
Criterion 4.5.5: Natural water resources			
4.5.5.1	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: 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.	Documented Water Management Plan Year 2021 issue discussed as per following: - Riparian buffer zone - Areas where buffer zone not established - Water quality monitoring - Access of clean water to workers - Renewability of water source	Complied

Criterion / Indicator	Assessment Findings	Compliance
<p>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.).</p> <p>d. Protection of water courses and wetlands, including maintaining and restoring appropriate riparian buffer zones at or before 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>- Rainwater harvest</p> <p>a. Source of water from estate water treatment plant tap by the river. Water sampling record was sighted. Refer report W210722/06 dated 25/08/2021</p> <p>b. Monitoring of outgoing water has been conducted. Refer water quality monitoring and water sampling report W210722/07 dated 25/08/2021</p> <p>c. Sighted management has committed to optimize water and nutrient usage to reduce wastage from evidence at Section 4 Water Management Plan e.g. to replace old piping cause low pressure of water flow, to maintain of filtration tank by replacing damaged parts etc.</p> <p>d. Protection of water riparian buffer zone has been conducted as per evidence to maintain and establish soft grasses and identify new possible buffer zone area if any.</p> <p>e. Sighted evidence on protection of riparian buffer zone in section 1 water management plan 2021.</p> <p>f. There is no usage of bore well in the estate.</p> <p>Sighted monitoring records of Drinking Water lab analysis: POM Housing – W210722-05 Estate Housing – W210722-03 Estate Main Division – W210722-04 Tested by: Dynakey Laboratories Sdn. Bhd. SAMM576</p>	
<p>4.5.5.2 No construction of bunds, weirs and dams across main rivers or waterways passing through an estate.</p> <p>- Minor compliance -</p>	<p>Verified through interview confirmed that there is no construction of bunds, weirs and dams across main rivers or waterways passing through an estate.</p>	<p>Complied</p>

Criterion / Indicator	Assessment Findings	Compliance
<p>4.5.5.3 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>	<p>The estate practice water harvesting at strategic locations. They also maintained monitoring records of water usage which recorded every day and summarized on monthly basis including the monitoring of rainfall water, which has been an alternative source of water as mitigation plan during draught season.</p> <p>Water harvesting at workers linesite was practices and used for cleaning purposes</p> <p>Rainwater monitoring recorded in the logbook</p> <p>Monthly to date (Dec 2021) – 278.0mm (16 days) and Yearly - 2670.0mm (197 days)</p> <p>Laporan Pematuhan Syarat-Syarat Alam Sekitar – Aktiviti Pemajuan Semula Ladang Kelapa Sawit conducted once in every 4 months (e.g. March, July and November 2021) as per EIA Approval Ref No: JPAS/PP/18/600-I/II/I/IOI dated 25/02/2011.</p> <p>Monitoring date: 28-29 Oct 2021, 01-02 July 2021, 11-12 March 2021</p>	<p>Complied</p>
<p>Criterion 4.5.6: Status of rare, threatened, or endangered species and high biodiversity value</p>		
<p>4.5.6.1 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> <ul style="list-style-type: none"> a) Identification of high biodiversity value habitats, such as rare and threatened ecosystems, that could be significantly affected by the grower(s) activities. b) Conservation status (<i>e.g.</i> 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), 	<p>The High Conservation Value assessment report was available dated November 2018 by Malaysian Environmental Consultant Sdn Bhd. This HCV report cover the identification of high biodiversity value habitat in Segaria Estate. From the report, there are HCV 1,2,3 and 4 in Segaria Estate. The HCV report for the assessment done concurrently by internal assessors shown a total of 143.90 ha of HCV areas identified consist of following: - Buffer zone/riparian – 71.9 Ha - Pocket Jungle – 33.3 ha - Unplanted area/steep area – 38.7 ha</p>	<p>Complied</p>

Criterion / Indicator		Assessment Findings	Compliance
	that could be significantly affected by the grower(s) activities. - Major compliance -		
4.5.6.2	If rare, threatened or endangered species, or high biodiversity value, are present, appropriate measures for management planning and operations should include: a) Ensuring that any legal requirements relating to the protection of the species are met. b) Discouraging any illegal or inappropriate hunting, fishing or collecting activities; and developing responsible measures to resolve human-wildlife conflicts. - Major compliance -	Based on Environmental Policy has been established dated 02/12/2019 signed by CEO En Ibrahim Bin Abdul Majid, the HCV Management Plan 2021 has been established as 4 objectives as following: 1. Wildlife Conservation Target: to ensure no illegal hunting activities inside or outside the estate perimeter. 2. Waterways Quality and Health Monitoring 3. Agricultural Land Contamination 4. Preserve and beautify natural landscape and old building (to maintain the heritage value and ensure nice looking nature of environment) Sighted the target, action plan, proposed and completion date, proposed budget, person in charge and status verification.	Complied
4.5.6.3	A management plan to comply with Indicator 1 shall be established and effectively implemented, if required. - Major compliance -	Refer HCV Management Plan 2021. The above programs were regularly communicated by estate management to all employees from time to time during routine workers assembly. The recent specific biodiversity and environmental policy briefing was conducted on 19/09/2020 attended by all estate staff and employees.	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 -	Refer A circular O.P.C No. 51c, July 1999 Revised August 2018 stated on commitment by management of Zero Burning.	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 since there is no used of fire for replanting waste disposal	N/A
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 since there is no used of fire for replanting waste disposal	N/A
4.5.7.4	Previous crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched. - Minor compliance -	The old pam was mowed down, chipped and shredded during replanting progress verified during site visit in replanting area.	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) and external transport.	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	Boustead Plantations Berhad has established SOP related to planting on slope namely Soil Conservation/Water Management was sighted. All the strategy including soil conservation practices, type of	Complied

Criterion / Indicator		Assessment Findings	Compliance																														
	contamination of surface and groundwater through runoff of either soil, nutrients or chemicals. - Major compliance -	vegetation, ground cover establishment were found implemented accordingly in the field.																															
4.6.1.3	A visual identification or reference system shall be established for each field. - Major compliance -	Field marking was sighted at Segaria Estate. Sighted field marking at PM99. The management using palm trunk marking or signboard as visual identification or reference system.	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 -	<p>Business management plan documented as Boustead Group Estates Five (5) Years Planning Horizon; Estate: Segaria; Financial Year: 2022 – 2026 with following information:</p> <p>a) Crop materials: DxP/Ramet</p> <p>b) Crop projection (yield mt FFB/year):</p> <table border="1"> <thead> <tr> <th>Year</th> <th>2022</th> <th>2023</th> <th>2024</th> <th>2025</th> <th>2026</th> </tr> </thead> <tbody> <tr> <td>mt FFB</td> <td>89,600</td> <td>90,700</td> <td>92,500</td> <td>93,700</td> <td>93,700</td> </tr> </tbody> </table> <p>c) Cost of production (RM/mt & RM/ha):</p> <table border="1"> <thead> <tr> <th>Year</th> <th>2022</th> <th>2023</th> <th>2024</th> <th>2025</th> <th>2026</th> </tr> </thead> <tbody> <tr> <td>RM/mt</td> <td>244.18</td> <td>244.11</td> <td>241.46</td> <td>242.13</td> <td>241.66</td> </tr> <tr> <td>RM/ha</td> <td>5,488</td> <td>5,588</td> <td>5,588</td> <td>5,646</td> <td>5,676</td> </tr> </tbody> </table> <p>d) Price forecasts are based on MPOB Sabah Region quoted price RM/1% Oil Extraction Rate (OER); Date: 12/1/2022; Price: RM 54.96 /1% OER</p> <p>Financial indicators of Segaria Estate are the yield and cost/ha which will be determine in Boustead Plantation group’s financial performance.</p>	Year	2022	2023	2024	2025	2026	mt FFB	89,600	90,700	92,500	93,700	93,700	Year	2022	2023	2024	2025	2026	RM/mt	244.18	244.11	241.46	242.13	241.66	RM/ha	5,488	5,588	5,588	5,646	5,676	Complied
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Criterion / Indicator		Assessment Findings	Compliance																														
4.6.2.2	<p>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.</p> <p>- Major compliance -</p>	<p>Replanting programme established as long range replanting programme 2021 – 2030 for replanting areas (ha) as following:</p> <table border="1"> <tr> <td>Year</td> <td>2021</td> <td>2022</td> <td>2023</td> <td>2024</td> <td>2025</td> </tr> <tr> <td>Ha</td> <td>243.40</td> <td>251.40</td> <td>190.90</td> <td>208.70</td> <td>228.10</td> </tr> </table> <table border="1"> <tr> <td>Year</td> <td>2026</td> <td>2027</td> <td>2028</td> <td>2029</td> <td>2030</td> </tr> <tr> <td>Ha</td> <td>220.20</td> <td>239.70</td> <td>202.10</td> <td>205.90</td> <td>217.60</td> </tr> </table> <p>The programme subjected to be review on annual basis based on estate field block’s FFB yield and cost performance.</p>	Year	2021	2022	2023	2024	2025	Ha	243.40	251.40	190.90	208.70	228.10	Year	2026	2027	2028	2029	2030	Ha	220.20	239.70	202.10	205.90	217.60	Complied						
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4.6.2.3	<p>The business or management plan may contain:</p> <ul style="list-style-type: none"> a) Attention to quality of planting materials and FFB 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 <p>- Major compliance -</p>	<p>Business management plan documented as Boustead Group Estates Five (5) Years Planning Horizon; Estate: Segaria; Financial Year: 2022 – 2026 containing following information:</p> <ul style="list-style-type: none"> a) Crop materials: DxP/Ramet b) Crop projection (yield mt FFB/year): <table border="1"> <tr> <td>Year</td> <td>2022</td> <td>2023</td> <td>2024</td> <td>2025</td> <td>2026</td> </tr> <tr> <td>mt FFB</td> <td>89,600</td> <td>90,700</td> <td>92,500</td> <td>93,700</td> <td>93,700</td> </tr> </table> <ul style="list-style-type: none"> c) Cost of production (RM/mt & RM/ha): <table border="1"> <tr> <td>Year</td> <td>2022</td> <td>2023</td> <td>2024</td> <td>2025</td> <td>2026</td> </tr> <tr> <td>RM/mt</td> <td>244.18</td> <td>244.11</td> <td>241.46</td> <td>242.13</td> <td>241.66</td> </tr> <tr> <td>RM/ha</td> <td>5,488</td> <td>5,588</td> <td>5,588</td> <td>5,646</td> <td>5,676</td> </tr> </table> <ul style="list-style-type: none"> d) Price forecasts are based on MPOB Sabah Region quoted price RM/1% Oil Extraction Rate (OER); Date: 12/1/2022; Price: RM 54.96 /1% OER 	Year	2022	2023	2024	2025	2026	mt FFB	89,600	90,700	92,500	93,700	93,700	Year	2022	2023	2024	2025	2026	RM/mt	244.18	244.11	241.46	242.13	241.66	RM/ha	5,488	5,588	5,588	5,646	5,676	Complied
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		Financial indicators of Segaria Estate are the yield and cost/ha which will be determine in Boustead Plantation group's financial performance.	
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 -	Segaria Estate's main goals and objectives are the estate field block's FFB yield and cost performance which also prioritized on its FFB quality.	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 -	Segaria Estate supplied its FFB to Segaria POM only and not to external parties. However external contractors were acquired for few general and field works within estate area. Pricing mechanisms for services by contractor were determined based on scope of work/services and documented in contractual agreement.	Complied
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. - Major compliance -	Contract awarded to contractors by the estate were based on mutual understanding of both parties that deemed to be fair, legal and transparent with timely agreed payment. Sampled of contract agreement that signed by the contractors as per sample as following: E-Payment Voucher Ref. # BK 22010050598579; Date: 7/1/2022; Contractor for Asniey Jaya Enterprise Invoice # 11121234 & A211121012	Complied
Criterion 4.6.4: Contractor			
4.6.4.1	Where contractors are engaged, they shall understand the MSP0 requirements and shall provide the required documentation and information.	Sampled contract agreements (as per indicator 4.6.3.2 above) were included with a special clause on MSP0 compliance required for the contractor upon award.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -		
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 issued the working chit for every work done on daily basis as stated in the contract agreement. During the month end, the contractor will issued the tax invoice to the company for all the work done to proceed for payment.	Complied
4.7 Principle 7: Development of new planting			
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 within Segaria Estate. Hence, this requirement is not applicable.	N/A
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	No new planting within Segaria Estate. Hence, this requirement is not applicable.	N/A

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Criterion / Indicator		Assessment Findings	Compliance
	requires an EIA. For areas below 500ha but above 100ha, a Proposal for Mitigation Measures (PMM) is required. - Major compliance -		
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 within Segaria Estate. Hence, this requirement is not applicable.	N/A
Criterion 4.7.3: Social and Environmental Impact Assessment (SEIA)			
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 within Segaria Estate. Hence, this requirement is not applicable.	N/A
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 within Segaria Estate. Hence, this requirement is not applicable.	N/A
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 within Segaria Estate. Hence, this requirement is not applicable.	N/A

Criterion / Indicator		Assessment Findings	Compliance
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 within Segaria Estate. Hence, this requirement is not applicable.	N/A
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 within Segaria Estate. Hence, this requirement is not applicable.	N/A
4.7.4.2	Topographic information shall be adequate to guide the planning of planting programmes, drainage and irrigation systems, roads and other infrastructure. - Major compliance -	No new planting within Segaria Estate. Hence, this requirement is not applicable.	N/A
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 within Segaria Estate. Hence, this requirement is not applicable.	N/A
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.	No new planting within Segaria Estate. Hence, this requirement is not applicable.	N/A

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Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -		
4.7.5.3	Marginal and fragile soils, including excessive gradients and peat soils, shall be identified prior to conversion. - Major compliance -	No new planting within Segaria Estate. Hence, this requirement is not applicable.	N/A
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 within Segaria Estate. Hence, this requirement is not applicable.	N/A
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 within Segaria Estate. Hence, this requirement is not applicable.	N/A
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 within Segaria Estate. Hence, this requirement is not applicable.	N/A
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.	No new planting within Segaria Estate. Hence, this requirement is not applicable.	N/A

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -		
4.7.6.5	Identification and assessment of legal and recognised customary rights shall be documented. - Major compliance -	No new planting within Segaria Estate. Hence, this requirement is not applicable.	N/A
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 within Segaria Estate. Hence, this requirement is not applicable.	N/A
4.7.6.7	The process and outcome of any compensation claims shall be documented and made publicly available. - Major compliance -	No new planting within Segaria Estate. Hence, this requirement is not applicable.	N/A
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 within Segaria Estate. Hence, this requirement is not applicable.	N/A

MS 2530-4:2013 Malaysian Sustainable Palm Oil (MSPO) Part 4: General Principles for Palm Oil Mills

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	Policy for the implementation of MSPO shall be established. - Major compliance -	Segaria POM adopted Boustead Plantations Berhad’s established policy for the implementation of MSPO which was signed by CEO Ibrahim Bin Abdul Majid dated 2/12/2021. Latest Segaria POM briefing of policy was conducted on 24/5/2021.	Complied
4.1.1.2	The policy shall also emphasize on the commitment to continual improvement with the objective of improving the milling operation. - Major compliance -	The policy was emphasized on the engagement and commitment to produce sustainable palm oil with the objective of improving the milling operation.	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. - Major compliance -	Latest internal audit for Segaria POM was conducted on 15-18/11/2021. Internal auditor training Certificate of Achievement for MSPO MS 2530:2013 Lead Auditor Course of Mr. Azrin Mazhidi Bin Abdul Manab; Cert. # MSPO 55784; Held on 25-29/6/2018 by SIRIM STS Sdn. Bhd.	Complied
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 -	Internal audit procedure established as per Boustead Plantations Internal Audit Procedure; Issue 1; Date of Issue: July 2016; Revised date: 10/11/2021; Rev. # 1 prepared by Sustainability & Safety Department; Approved by Head of Sustainability & Safety Department.	Complied

Criterion / Indicator		Assessment Findings	Compliance										
		Total findings 4 NCs which were all resolved and verified closed by the lead auditor on 28/12/2021.											
4.1.2.3	Reports shall be made available to the management for their review. - Major compliance -	All records related to Internal Audit was well maintained and made available for review.	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 MSP0 and decide on any changes, improvement and modification. - Major compliance -	As per Management Review Agenda and Minutes records for latest Management Review Meeting (Segaria Business Unit) conducted on 18/11/2021. Meeting chaired by the Head of Sustainability of Boustead Plantations Berhad and attended by Business Unit Head (BUH) Segamaha & Segaria Business Units, Technical & Engineering Business Unit (TEBU) Head and all operating units' managers.	Complied										
Criterion 4.1.4 – Continual Improvement													
4.1.4.1	The action plan for continual improvement shall be based on a consideration of the main social and environmental impact and opportunities for the company. - Major compliance -	Segaria POM established Continuous Improvement Plan based on main social and environmental impact as per sample as following: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Social 2021 Plan</th> <th style="width: 50%;">Environmental 2021 Plan</th> </tr> </thead> <tbody> <tr> <td>- New one block of 2-unit staff accommodation c/w furniture</td> <td>- To install Dust Reduction System at the Boiler (Fabricated)</td> </tr> <tr> <td>- Renovation for workers housing</td> <td>- To install one Unit Decanter Cake Shed</td> </tr> <tr> <td>- Planning to held-kenduri kilang</td> <td>- Budgeting of one-unit effluent transfer pump</td> </tr> <tr> <td>- Souvenirs to workers' newborn baby</td> <td>- Budgeting of one-unit distilled pod</td> </tr> </tbody> </table>	Social 2021 Plan	Environmental 2021 Plan	- New one block of 2-unit staff accommodation c/w furniture	- To install Dust Reduction System at the Boiler (Fabricated)	- Renovation for workers housing	- To install one Unit Decanter Cake Shed	- Planning to held-kenduri kilang	- Budgeting of one-unit effluent transfer pump	- Souvenirs to workers' newborn baby	- Budgeting of one-unit distilled pod	Complied
Social 2021 Plan	Environmental 2021 Plan												
- New one block of 2-unit staff accommodation c/w furniture	- To install Dust Reduction System at the Boiler (Fabricated)												
- Renovation for workers housing	- To install one Unit Decanter Cake Shed												
- Planning to held-kenduri kilang	- Budgeting of one-unit effluent transfer pump												
- Souvenirs to workers' newborn baby	- Budgeting of one-unit distilled pod												

Criterion / Indicator		Assessment Findings	Compliance
4.1.4.2	The company should establish a system to improve practices in line with new information and techniques; and for disseminating this information throughout the workforce. - Major compliance -	The company already establish the system to improve practices in line with new information and techniques such as using the social board, stakeholder meeting and management meeting to ensure all information disseminate throughout the workforce.	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 adequate information to other stakeholder on environmental, social and legal issues relevant to sustainable practices in the relevant languages and forms. - Major compliance -	Segaria POM has maintained records of request and response, land titles, OSH plans and etc relating to environmental and social issues, plans for pollution prevention, complaints and grievances records that make available upon request. Latest external stakeholder consultation was conducted via group smartphone application (WhatsApp) meeting on 6/1/2022. No negative feedbacks received during the session.	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 -	Segaria POM 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, plans for pollution prevention, records of complaints and grievances were available upon request. All the policies such as Pesticide Use Policy, Human Rights Policy and Foreign Workers Policy etc. available publicly via company’s website link as following: https://www.bousteadplantations.com.my/sustainability-approach-policies/ .	Complied
Criterion 4.2.2 – Transparent method of communication and consultation			

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Criterion / Indicator		Assessment Findings	Compliance																					
4.2.2.1	Procedures shall be established for consultation and communication with the relevant stakeholders. - Major compliance -	<p>Segaria POM established a Consultation Procedure with objectives as following:</p> <ul style="list-style-type: none"> - Change of information and sharing of ideas between estate management and internal as well as external stakeholders - To assess and identify relevant topics for mutual benefits <p>The procedure specified the type and method as well as the frequency of consultations as per sample as following:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Type</th> <th>Method</th> <th>Frequency</th> </tr> </thead> <tbody> <tr> <td>Muster call</td> <td>Assembly</td> <td>Daily</td> </tr> <tr> <td>Management meeting</td> <td>Face to face</td> <td>Weekly</td> </tr> <tr> <td>Staff meeting</td> <td>Face to face</td> <td>Monthly</td> </tr> <tr> <td>Workers' meeting</td> <td>Face to face</td> <td>6-monthly</td> </tr> <tr> <td>Stakeholders' meeting</td> <td>Face to face</td> <td>Annually</td> </tr> <tr> <td>Public notification</td> <td>Signboard</td> <td>As required</td> </tr> </tbody> </table>	Type	Method	Frequency	Muster call	Assembly	Daily	Management meeting	Face to face	Weekly	Staff meeting	Face to face	Monthly	Workers' meeting	Face to face	6-monthly	Stakeholders' meeting	Face to face	Annually	Public notification	Signboard	As required	Complied
Type	Method	Frequency																						
Muster call	Assembly	Daily																						
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Workers' meeting	Face to face	6-monthly																						
Stakeholders' meeting	Face to face	Annually																						
Public notification	Signboard	As required																						
4.2.2.2	The management shall nominate management officials at the operating unit responsible for issues related to <i>indicator 1</i> . - Minor compliance -	Segaria POM nominated Mr. Musliadil Bin Maggu as person in-charge of communication as per appointment letter dated 7/1/2022.	Complied																					
4.2.2.3	A list of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders shall be properly maintained. - Major compliance -	Records available as per List of Stakeholders (Internal) updated 6/1/2022 & List of Stakeholders (External) updated 6/1/2022. Latest internal stakeholder meeting dated on 8/12/2021. Latest external stakeholder meeting via WhatsApp Group dated on 6/1/2022 combined between Segaria Estate and Segaria POM.	Complied																					
Criterion 4.2.3 – Traceability																								
4.2.3.1	The management shall commit itself to implement and maintain the requirements for the traceability and shall establish a standard	Segaria POM implemented the supply chain program based on Boustead Plantations Supply Chain (SCC) Procedures; Issue 1;	Complied																					

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Criterion / Indicator		Assessment Findings	Compliance
	operation procedure for traceability. - Major compliance -	Issue date: July 2016; Rev. # 2; Rev. date: October 2017. The procedure was prepared by SJPOM and approved by RSPO Chairman which covering the implementation of all supply chain requirements.	
4.2.3.2	The management shall conduct regular inspections on compliance with the established traceability system. - Major compliance -	Regular inspections on compliance with the established traceability system were conducted through periodical internal audit as specified in Criterion 4.1.2 of this checklist. Furthermore, a Standard Operating Procedure; Effective date: 2/5/2012; Chapter 1: Administrative Procedure; Section 1.1 Internal Office Control sighted available that described the routine responsibilities of estate management and staff to conduct related inspections on compliance of all operations including traceability system.	Complied
4.2.3.3	The management shall identify and assign suitable employees to implement and maintain the traceability system. - Minor compliance -	The procedure also specified the RSPO 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. Sighted the Letter of Appointment; Ref. # BEA/SUST-RSPO/SEGARIABU; Dated: 1/11/2017 for the appointment of Mill Manager as the Sustainability Chairman for Segaria POM. Appointment made by the company group RSPO Chairman i.e. the Planting Advisor.	Complied
4.2.3.4	Records of storage, sales, delivery or transportation of crude palm oil and palm kernel shall be maintained. - Major compliance -	Records of CPO & PK sales & delivery including Weighbridge Tickets together with sales Delivery Note (DO Chit) and Daily Record (Daily CPO/PK Despatch Summary Log Book) were maintained based on Standard Operating Procedure; Effective date: 2/5/2012; Chapter 7: Sales of Produce Ex-Estate/Mill Procedures; Section 7.2 CPO Sales and Despatches; Section 7.3 PK Sales and Despatches & Chapter 13: Retention of Documents which specified a minimum	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>retention period of 7 years prior of disposal. Sighted samples record available as following:</p> <p>PK Ticket No: 8350110272073R, Seal No: 218482, Transporter: Pengangkutan Dagang Tera, Vehicle No: SS8168Y, Trailer No: T/5552, Contract: LDO/36P2112/0018L, Nett Weight: 32,710kgs</p> <p>CPO Ticket No: 8350110272096R, Seal No: 218522-33, Transporter: Pengangkutan Dagang Tera, Vehicle No: SU8138E, Trailer No: T/5754, Contract No: LDO/01P2112/0017L, Nett Weight: 39,810kgs</p>	
4.3 Principle 3: Compliance to legal requirements			
Criterion 4.3.1 – Regulatory requirements			
4.3.1.1	<p>All operations shall be in compliance with applicable local, state, national and ratified international laws and regulations.</p> <p>- Major compliance -</p>	<p>The list of permit and license required for the operations of the mill were sighted. The sample of permit and license: Segaria POM</p> <ol style="list-style-type: none"> 1. MPOB license 508110904000 valid until 31/05/2022 2. DOE Licence 003471 valid until 30/06/2022 and License No: 005172 valid until 30/08/2022 3. Energy Commission License for Lesen Pemasangan Persendirian – 2021/01320 for installation not more than 1700kW valid until 27/05/2022 4. Machineries certificate of fitness for Water Tube Boiler (SB PMD 2100), Back Pressure Steam Receiver (SB PMT 9322), Water Softener (PMT 56918) and etc was inspected by DOSH Tawau 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>on 07/09/2021. Only two units air receiver (SB PMT 6492 & SB PMT 6494) have valid CF until 08/03/2022.</p> <p>5. Diesel permit (Euro 2M) with storage capacity 26,000 liter per month as per permit Ref No: KPDNHEP.SPN.600-1/7/2013/32(P) valid until 04/01/2023</p>	
4.3.1.2	<p>The management shall list all relevant laws related to their operations in legal requirements register.</p> <p>- Major compliance -</p>	<p>Legal and Other Requirements Register (LORR) was established for identification of all legal and other requirement related to Segaria POM. LORR was reviewed annually with latest review was conducted on 01/07/2021. Sample of applicable legal and other requirements identified is as follows:</p> <ol style="list-style-type: none"> 1. Occupational Safety and Health Act 1994 2. Factories and Machinery Act 1967 3. Environmental Quality Act 1974 4. National Wages Consultative 	Complied
4.3.1.3	<p>The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force.</p> <p>- Major compliance -</p>	<p>LORR was reviewed annually with latest review was conducted on 01/07/2021. Sample of applicable legal and other requirements identified is as follows:</p> <ol style="list-style-type: none"> 1. Occupational Safety and Health Act 1994 2. Factories and Machinery Act 1967 3. Environmental Quality Act 1974 <p>There were no new legal or other requirements identified There is no updated as and when there are any new amendments or any new regulations coming into force.</p>	Complied
4.3.1.4	<p>The management should assign a person responsible to monitor compliance and to track update the changes in regulatory</p>	<p>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</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
	requirements. - Minor compliance -	Office (Sustainability Section). Boustead Plantations Berhad have centralized system for tracking any changes in the law and subscribe into Lawnet. Ms Nur Azizah Binti Lasaffah has been appointed as person in-charge to “operate legally and respect rights” as per appointment letter dated 10/06/2021 approved by Mill Manager	
Criterion 4.3.2 – Lands use rights			
4.3.2.1	The management shall ensure that their oil palm milling activities do not diminish the land use rights of other users. - Major compliance -	Segaria POM located within Segaria Estate area that hold 3 land titles under ownership of Boustead Emastulin Sdn Bhd as following: - Provisional Lease # 26290060 dated 24/10/74 (7,317 Acre) Ref. # L.S.1210/1/3/II,25/8/2005 change of name from Ladang Segaria Sdn Bhd to Boustead Emastulin Sdn Bhd - Provisional Lease # 126290122 dated 1/1/65 (4,012 acres) Ref. # L.S.1210.1.3/II, dated 20/5/2005 change of name from Ladang Segaria Sdn Bhd to Boustead Emastulin Sdn Bhd - Provisional Lease # 125311284 dated 17/4/75 (398.9 Acres) Ref. # L.S.1210.1.319, dated 20/5/2005 change of name from Ladang Segaria Sdn Bhd to Boustead Emastulin Sdn Bhd	Complied
4.3.2.2	The management shall provide documents showing legal ownership or lease, history of land tenure and the actual legal use of the land. - Major compliance -	Segaria POM located within Segaria Estate area that hold 3 land titles under ownership of Boustead Emastulin Sdn Bhd as following: - Provisional Lease # 26290060 dated 24/10/74 (7,317 Acre) Ref. # L.S.1210/1/3/II,25/8/2005 change of name from Ladang Segaria Sdn Bhd to Boustead Emastulin Sdn Bhd - Provisional Lease # 126290122 dated 1/1/65 (4,012 acres) Ref. # L.S.1210.1.3/II, dated 20/5/2005 change of name from Ladang Segaria Sdn Bhd to Boustead Emastulin Sdn Bhd	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		- Provisional Lease # 125311284 dated 17/4/75 (398.9 Acres) Ref. # L.S.1210.1.319, dated 20/5/2005 change of name from Ladang Segaria Sdn Bhd to Boustead Emastulin Sdn Bhd	
4.3.2.3	Legal parameter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable. - Major compliance -	Segaria POM located within Segaria Estate area with no boundary with external stakeholder.	Complied
4.3.2.4	Where there are, or haven been disputes, documented proof of legal acquisition of land and fair compensation that have been or are being made to previous owners and occupants; shall made available and that these should have been accepted with free prior informed consent (FPIC). - Minor compliance -	There is no land dispute in the Segaria Certification Unit at the time of audit. The lands are country leased and provisional lease to Boustead Emastulin Sdn Bhd via verified with the land titles. The surrounding is owned by smallholders and other plantation's companies. There was no encroachment of land by the Segaria Certification Unit. Notwithstanding, in case necessary, compensation process will be according to Fair Compensation Procedure (Procedure 6.4.1); Ref. # 1; issued date: 4/2/2015; version 01. The procedure has clearly stated the process of negotiation and compensation if any land disputes with Legal Department. If the negotiation process failed, legal proceedings will be the next action.	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 -	No lands are encumbered by customary rights.	N/A
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights shall be made available.	No lands are encumbered by customary rights.	N/A

Criterion / Indicator		Assessment Findings	Compliance
	- Minor compliance -		
4.3.3.3	Negotiation and FPIC shall be recorded, and copies of the relevant agreements should be made available. - Major compliance -	No lands are encumbered by customary rights.	N/A
4.4 Principle 4: Social responsibility, health, safety and employment condition			
Criterion 4.4.1: Social Impact Assessment (SIA)			
4.4.1.1	Social impacts should be identified, and plans should be implemented to mitigate the negative impacts and promote the positive ones. - Minor compliance -	Social impacts were identified based on the assessment as per reports of Social Impact Assessment Boustead Emastulin Sdn. Bhd. Segaria Estate and Mill, Semporna, Sabah, Malaysia; November 2017 by Malaysia Environmental Consultant. Relevant issues based on identified aspects and identified impacts been taken action as per established Segaria POM Social Action Plan 2021/2022 dated 4/1/2022.	Complied
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 -	Both mill and estates adopted Boustead Plantations Berhad Human Rights Policy; Signed by Dato' Shoib Abdullah; Date: 11/1/2016. The company is committed to ensure every individual are treated with fairness, dignity and respect. The company will respect the rights of every individual. They also recognize their responsibilities to respect human rights and avoid complicity in human rights abuses. Additionally, there's <i>Carta Aliran Membuat Aduan Masalah</i> where complaints or grievances to be resolved within max 7 days before escalated to HQ if not resolved.	Complied

Criterion / Indicator		Assessment Findings	Compliance
4.4.2.2	The system shall be able to resolve dispute in an effective, timely and appropriate manner, which is accepted by all parties. - Major compliance -	The system able to resolve disputes in an effective, timely and appropriate manner that is accepted by all parties as per sample Stakeholder Complain/Suggestion Form as following: Housing repair requested by worker on 20/12/2021 which responded and resolved on 21/12/2021 by the management.	Complied
4.4.2.3	A complaint form should be made available at the premises, where employees and affected stakeholders can make complaints. - Minor compliance -	Complaint/grievance and requests records made available as per sample Stakeholder Complain/Suggestion Form as following: Housing repair requested by worker on 20/12/2021 which responded and resolved on 21/12/2021 by the management.	Complied
4.4.2.4	Employees and surrounding communities should be made aware of its existence and that complaints or suggestions may be made at any time. - Minor compliance -	Interview conducted with internal and external stakeholder during stakeholder consultation found that they were aware of the complaint procedure and were briefed by the management during stakeholder meeting. Records available as per List of Stakeholders (Internal) updated 6/1/2022 & List of Stakeholders (External) updated 6/1/2022. Latest internal stakeholder meeting dated on 8/12/2021. Latest external stakeholder meeting via WhatsApp Group dated on 6/1/2022 combined between Segaria Estate and Segaria POM.	Complied
4.4.2.5	Complaints and solutions within the past 24 months shall be documented and be made available to affected stakeholders upon request. - Major compliance -	As per sample Stakeholder Complaint/Suggestion Form dated 20/12/2021 by worker requesting housing repair which responded and resolved on 21/12/2021 by the management.	Complied
Criterion 4.4.3: Commitment to contribute to local sustainable development			

Criterion / Indicator		Assessment Findings	Compliance
4.4.3.1	<p>Palm oil miller should contribute to local development in consultation with the local communities. Where the mill is an integral part of plantation, such contribution to local community development may be regarded as a joint effort by the mill and the plantation.</p> <p>- Minor compliance -</p>	<p>As per programs organized by Segaria Women Association (Pewanis) that conducted the birthday events latest dated on 18/12/2021, blood donation programs dated on 24/10/2021.</p>	Complied
Criterion 4.4.4: Employees safety and health			
4.4.4.1	<p>An occupational safety and health policy and plan which is in line with Occupational Safety and Health Act 1994 and Factories and Machinery Act 1967 (Act 139) shall be documented, effectively communicated and implemented.</p> <p>- Major compliance -</p>	<p>An Occupational Safety and Health Policy is available in the organization dated 02/12/2019 signed by CEO En Ibrahim Bin Abdul Majid. An OSH Manual is available in the estate (OSH/001/2015) dated 7/12/2015. An OSH Plan was available in the form of "important areas" and the trainings required for the respective personals for the year 2020/2021. The OSH policy and plan are regularly communicated to the staffs and workers during the morning briefings and OSH Meetings.</p>	Complied
4.4.4.2	<p>The occupational safety and health plan should cover the following:</p> <ul style="list-style-type: none"> a) A safety and health policy, which is communicated and implemented. b) The risk of all operations shall be assessed and documented. c) An awareness and training programme which includes the following requirements for employees exposed to chemicals used at the palm oil mill: <ul style="list-style-type: none"> i. All employees involved are adequately trained on safe working practices; ii. All precautions attached to products should be properly observed and applied; 	<p>The OSH plan generated by the Mill for the year 2020/2021 covers the important aspects of OSH such as Safety Trainings, OSH Meetings, Fire Extinguisher Inspections, HIRARC Reviews, Workplace Inspections, ERP Trainings, Fire Drills and Medical Surveillance & Audiometric Test. The Segaria POM has a Health, Safety & Environment (HSE) Manual addressing the Safe Work Procedure specialized for the Group Engineering Department dated 14/3/2011. The SWP addresses the sequence of plan of actions, in consistent with the generally accepted safe work practices, established for the purpose of carrying out work safely. Samples of SWP were sighted such as Confined Space Procedures, HIRARC Procedures, Emergency Response Plan Procedures, Handling</p>	OFI

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Criterion / Indicator	Assessment Findings	Compliance
<p>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).</p> <p>e) The management shall establish Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance with Occupational Safety Health (Classification Packaging and Labelling) Regulation 1997 Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000.</p> <p>f) The management shall appoint responsible person(s) for workers' safety and health. The appointed person(s) of trust shall 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 that affect their business such as those related to employees' safety, health and welfare are discussed openly. Records from such meeting shall be kept ant the concerns of employees and any remedial actions taken shall be 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 shall be present at all mill operations. First Aid equipment 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>Hazardous Materials Procedures, Training Procedures, Ergonomic and Office Safety Procedures, etc.</p> <p>a. Segaria POM established Safety and Health Policy, 02/12/2019 stating their commitment towards ensuring Safety & Health within the organization. Training and briefings are done on a weekly basis to create awareness amongst workers and staff. Latest briefing on the OSH Policy was recorded on 11/01/2021 during Muster call. The OSH Policy was displayed at the notice board and communicated to workers and staff during morning briefing and training.</p> <p>b. The risk of all operations was identified in Hazard Identification, Risk Assessment and Control (HIRARC). HIRARC was identified for each department/workstation and processes such as Security, Office, General Cleaning, Ramp, Sterilization, Pressing Station, Clarification, Nut Cracking Station, Kernel Plant, Engine Room, Working in Confined Space and etc. HIRARC reviewed if any accident/incident occur and if there are any new legal or other requirements enforced. Briefing on HIRARC was conducted on 03/08/2021.</p> <p>Noise Risk Assessment and Chemical Health Risk Assessment was conducted on in December 2021 by Dab Oh Sdn. Bhd. However report for the assessment are still in progress.</p> <p>c. Segaria POM have implemented a training plan for the year 2020 which is divided into 3 training programs namely Maintenance Training Programme, OSH & RSPO Training Programme and Operations Training. This training programme is used as a guideline to ensure continuous awareness and assessment on the understanding of the required modules.</p>	

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Criterion / Indicator	Assessment Findings	Compliance
	<p>d. All workers were provided with appropriate PPE as identified in the HIRARC where the cost is borne by the management. Latest PPE record sighted on 12/09/2020. PPE were provided to all employees.</p> <p>e. SOPs for Best Practices of Chemical Handling were available in the POM. Chemicals were stored in the Mill’s Chemical Store in accordance with the Occupational Safety and Health Act 1994 (Act 514) and Pesticides Act 1974 (Act 149) and their Regulations. CHRA assessment has been conducted on 17/05/2016. Refer RSSB/CHRA/2016-008. Medical surveillance has been conducted latest on 02/01/2020. Verified sample of Mill Operator, Storekeeper and Foremen.</p> <p>Latest Medical Check-up for Abnormal Audiogram was conducted on 15/12/2021 and Medical Surveillance was conducted on 18/08/2021. Permit to Work (PTW) for contractor was issued (e.g. Contractor: Workshop-Segaria Mill, Applicant: Kalla Bin Latang, Work location: Kernel Silo No. 1 dated 13/02/2022).</p> <p>Safety Data Sheet (SDS) for chemicals stored and used such as engine oil, grease, hydraulic oil was only available in English language. However, SDS in national language (Bahasa Malaysia) could be made available for ease of understanding as stated in OSH (Classification, Labelling and Safety Data Sheet of Hazardous Chemicals) Regulations 2013 (CLASS Regulations). Thus, OFI has been raised.</p> <p>f. The POM has appointed Mr Mohd Jendi Seriger Bin Saidi as OSH Coordinator/Secretary for SOSHC which is responsible for</p>	

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Criterion / Indicator	Assessment Findings	Compliance
	<p>workers' safety and health as per appointment letter dated 01/07/2021 approved by Mill Manager.</p> <p>g. The Occupational Safety & Health Meetings (SOSHC) was planned and conducted at least once in every 3 months (quarterly) as two-way communication process where issues that affect their business such as those related to employees' safety, health and welfare issues in the Mill are discusses.</p> <p>1st quarter meeting – 16/03/2021 2nd quarter meeting – 29/06/2021 3rd quarter meeting – 21/09/2021 4th quarter meeting – 07/12/2021</p> <p>h. Accident & Emergency Response Plans are available for Emergency Contact Number, Emergency Evacuation, First Aid Locations, Fire Extinguisher Locations, Emergency Response Plans (Fire, Chemical Spillage, Chemical Contamination, Flood and Accident) and displayed at strategic locations around the mill, estate office and stores. The competent personals are appointed and trained to be part of the Emergency Response Team. Appointment letters were sighted in the POM.</p> <p>i. Total of 20 personnel was identified as First Aider which has attended First Aider & CPR+AED training on 13-14/11/2021 conducted by St John Ambulance Malaysia (Lahad Datu).</p> <p>j. Records of all accidents were kept in the POM and reviewed at quarterly intervals during the JKKP Meeting. Lost Time Incident are monitored by the POM and records were sighted in the POM. No accident cases were reported for the year 2020.</p>	

Criterion / Indicator		Assessment Findings	Compliance
		Annual accident report was submitted to DOSH through MyKKP system (JKKP8) on 04/01/2022 with 5 hearing loss cases reported. Occupational disease notification (JKKP7) has been submitted by OHD. Total worked man-hours recorded for 2021 is 219,648 with average of 88 workers.	
Criterion 4.4.5: Employment conditions			
4.4.5.1	The management shall establish a policy on good social practice regarding human rights in respect of industrial harmony. The policy shall be signed by the top management and communicated to the employees. - Major compliance -	Management has established the policy on good social practices regarding human rights in respect of industrial harmony as available under Social Policies in the company's website link as following: https://www.bousteadplantations.com.my/sustainability-approach-policies/ . There are few social policies signed by the CEO, Ibrahim Bin Abdul Majid on 2/12/2019 as following: <ul style="list-style-type: none"> - Sexual Harassment Policy - Human Rights Policy - Reproductive Policy - Freedom of Association Policy - Equal Opportunities Policy - Foreign Workers Policy - Whistleblowing Policy - Child Employment Policy 	Complied
4.4.5.2	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.	Management does not engage in or support discriminatory practices and provided equal opportunity as per established social practices regarding human rights under Social Policies in the company's website:	Complied

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	- Major compliance -	https://www.bousteadplantations.com.my/sustainability-approach-policies/ Consultation made on-site with stakeholders confirmed no discriminatory practices by the management.	
4.4.5.3	Management shall ensure that employees’ pay, and conditions meet legal or industry minimum standards as per Collective Agreements. The living wage should be sufficient to meet basic needs and provide some discretionary income based on minimum wage. - Major compliance -	Documentations of pay available in the form of Monthly Pay Slip and conditions as per Work Agreement Contract as per sample sighted as following: - Employee ID # 0209E; Workstation: Line Sweeper; Female - Employee ID # 0224F; Workstation: USB Collector; Female - Employee ID # 0472I; Workstation: Fitter Apprentice; Male - Employee ID # 0337A; Workstation: Ramp Operator; Male - Employee ID # 0112H; Workstation: Sprinkler Operator; Male - Employee ID # 0318B; Workstation: Sampling boy; Male The daily rate for the workers was stated in the contract was in-line with Minimum Wage Order 2020. Sampled of the payslips confirmed that the workers were paid in accordance with Minimum Wage Order 2020.	Complied
4.4.5.4	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. - Minor compliance -	There’s no contractor available in the mill since the last audit mainly due to COVID-19 Movement Control Order (MCO). Most of the maintenance and repair work was carried out by their own technicians.	Complied
4.4.5.5	The management shall establish records that provide an accurate overview of all employees (including seasonal workers and subcontracted workers on the premises). The records should contain	All the recruited workers will be registered in the Labour Registration Record where personal details such as name, nationality, next of kin, education standard, date of employed, job	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	full names, gender, date of birth, date of entry, a job description, wage and the period of employment. - Major compliance -	description, wage rate, and date of birth etc. were stated in the registration card.	
4.4.5.6	All employees shall be provided with fair contracts that have been signed by both employee and employer. A copy of employment contract shall be made available for each, and every employee indicated in the employment records. - Major compliance -	Employment contracts were acknowledged and kept a copy by the workers verified through interviewed with the workers. The terms and conditions were clearly stated in the contract such as salary, annual leaves and public holiday entitlement, rate of work on rest day, overtime and etc. employment contracts sighted available for samples of own and contractor's employees in indicator 4.4.5.3 above.	Complied
4.4.5.7	The management shall establish a time recording system that makes working hours and overtime transparent for both the employees and employers. - Major compliance -	The mill has implemented the Thumb Print system where the attendance can be verified through the Electronic Timecard of individual workers. The time enter and exit of work also clearly stated in the timecard.	Complied
4.4.5.8	The working hours and breaks of the individual worker indicated in the time records shall comply with legal regulations and collective agreements. Overtime shall be mutually agreed upon and shall meet the legal requirements applicable. - Major compliance -	Records reviewed on the Electronic Timecard of sampled workers found that the enter time and exit time was clearly stated in the time card. Besides, the working hours and break time has indicated in the employment contract that acknowledged by the workers. Interviewed with the workers found that they are agreed with the overtime offered by the management and paid according to legal requirements.	Complied
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 -	Documented payslip was distributed to individual workers on the day of payment. Wages and overtime were paid according to the "Electronic Timecard". Total hours of overtime and daily attendance has recorded in the timecard. Payslips sighted available for samples of own and contractor's employees in indicator 4.4.5.3 above.	Complied

Criterion / Indicator	Assessment Findings	Compliance
<p>4.4.5.10 Other forms of social benefits should be offered by the employer to employees, their families or community such as incentives for good work performance, bonus payment, support of professional development, medical care provisions and improvement of social surroundings.</p> <p>- Minor compliance -</p>	<p>The management provided free medical facilities to all the workers and dependents. Community Learning Centre was available for the children of foreign workers. There was a recognition event for those employees with best performance, best attendance and etc. Free treated water and electricity supply to all the workers.</p>	<p>Complied</p>
<p>4.4.5.11 In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities.</p> <p>- Major compliance -</p>	<p>During site visit to the linesite found that playground, football field, church, mosque and etc were available and free access to all the workers and dependents. Sundry shop and crèche were available at Segaria Estate.</p> <p>The workers quarters have adequate clean water supply by estate management, the management also done the analysis to ensure water was safe for domestic use. Latest housing inspection conducted on 4/1/2022.</p>	<p>Complied</p>
<p>4.4.5.12 The management shall establish a policy to prevent all forms of sexual harassment and violence at the workplace.</p> <p>- Major compliance -</p>	<p>Management established few social practices regarding human rights that provide guidelines to prevent all forms of sexual harassment and violence at the workplace under Social Policies in the company's website:</p> <p>https://www.bousteadplantations.com.my/sustainability-approach-policies/</p> <p>Consultation made on-site with stakeholders confirmed no sexual harassment and violence occurred in the workplace.</p>	<p>Complied</p>
<p>4.4.5.13 The management shall respect the right of all employees to form and join trade union and allow workers' own representative(s) to facilitate collective bargain in accordance with applicable laws and regulations. Employees shall be given freedom to join trade unions relevant to the industry or organize themselves for collective</p>	<p>Management established few social practices regarding human rights that respect the right of all employees to form or join union and allow workers own representatives to facilitate collective</p>	<p>Complied</p>

Criterion / Indicator		Assessment Findings	Compliance
	<p>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.</p> <p>- Major compliance -</p>	<p>bargaining as the Freedom of Association Policy; Dated: 2/12/2019 under Social Policies: https://www.bousteadplantations.com.my/sustainability-approach-policies/ Sighted the minutes of meeting for Segaria POM Workers Association latest meeting dated on 12/10/2021.</p>	
4.4.5.14	<p>Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation.</p> <p>- Major compliance -</p>	<p>Management established few social practices regarding human rights that prevent employment of children and young persons as the Children Employment and Minimum Age Policy; Dated: 2/12/2019: https://www.bousteadplantations.com.my/sustainability-approach-policies/ Review of workers particulars and consultation with stakeholders confirmed that the company adopted 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.</p>	Complied
Criterion 4.4.6: Training and competency			
4.4.6.1	<p>All employees and contractors shall be appropriately trained. A training programme shall include regular assessment of training needs and documentation, including records of training.</p> <p>- Major compliance -</p>	<p>Training was provided to Mill workers as follows:</p> <ol style="list-style-type: none"> 1. Noise Risk Assessment – 15/12/2021 2. First Aid & CPR+AED – 13-14/11/2021 3. Scheduled Waste Training – 11/12/2021 4. Sterilizer Training – 01/12/2021 5. Introduction to ESP Plant – 25/10/2021 6. Fire Fighting - 15/09/2021 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		7. RSPO/MSPO P&C Supply Chain & Policy – 25/05/2021 8. Environmental Aspect Training – 11/01/2021	
4.4.6.2	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. - Major compliance -	Training needs of individual employees have been identified prior to the planning and implementation of the training programs in order to provide the specific skill and competency required to all employees based on their job description.	Complied
4.4.6.3	A continuous training programme shall be planned and implemented to ensure that all employees are well trained in their job function and responsibility in accordance with the documented training procedure. - Minor compliance -	The estate has implemented a Training Programme for the year 2021 and 2022 which includes Maintenance Training Programme, OSH Training Programme and Operations Training. The training programme was used as a guideline to ensure continuous awareness and assessment on the understanding of the required modules	Complied
4.5 Principle 5: Environment, natural resources, biodiversity and ecosystem services			
Criterion 4.5.1: Environmental Management Plan			
4.5.1.1	An environmental policy and management plan shall be in line with the relevant country and state environmental laws shall be established, effectively communicated and implemented. - Major compliance -	Environmental Policy has been established dated 02/12/2019 signed by CEO En Ibrahim Bin Abdul Majid. Management Plan has been established. The policy indicates the commitment of the organization to comply with all regulations and laws pertaining to environmental and diversity, avoid all negative impacts towards the environment and biodiversity that are generated from mill practices. Refer Environmental management Plan 2021/2022.	Complied
4.5.1.2	The environmental management plan shall cover the following: a) An environmental policy and objectives;	On top of the above biodiversity management plan and objectives, the environmental management plan covered in the established action plan of significant environmental aspects identified and	Major Non-Conformity

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	<p>b) The aspects and impacts analysis of all operations</p> <p>- Major compliance -</p>	<p>impacts evaluated as per documents sighted as following: Established based on the procedure for Environmental Aspect/Impact Evaluation; Issue 1; Dated Dec 2011 and documented as following:</p> <ul style="list-style-type: none"> - Environmental Aspect and Impact Identification 2020/2021; Serial # EAI/2020/015-1 dated 21/01/2020 - Environmental Impact Evaluation Form Serial # EIE/2018/001-1 to EIE/2019/014-4 dated 3/1/2019 Sighted the aspect identified and impact evaluated covered all mill operational stations activities including operation of weighbridge, FFB Ramp, vertical sterilizer, maintenance of crude oil pumps, sludge pumps, waste pumps, effluent treatment plant and etc. <p>However, the aspect and impact assessment for one (1) unit of Dust Particulate Reduction System Boiler's ESP was not evidence. Thus, Major NC raised.</p>	
4.5.1.3	<p>An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, implemented and monitored.</p> <p>- Major compliance -</p>	<p>As specified in indicator 4.5.1.1 & 4.5.1.2 above, confirmed that the developed environmental improvement plan to mitigate the negative impacts and to promote the positive ones were effectively implemented and monitored. Sighted the Schedule Waste Inventory Records as one of the environmental improvement plans.</p>	Complied
4.5.1.4	<p>A programme to promote the positive impacts should be included in the continual improvement plan.</p> <p>- Minor compliance -</p>	<p>Few environmental plans have been established including waste management action plan, continuous improvement environmental plan and etc. The following was sighted:</p> <ul style="list-style-type: none"> - Scheduled wastes management procedure; Issue # 1; Dated June 2017 a) Continuous Improvement Environmental Plan 2021/2022 such as 3R Waste Management Practices Campaign 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.5.1.5	An awareness and training programme shall be established and implemented to ensure that employees understand the policy, objectives and management plans and are working towards achieving objectives. - Major compliance -	The above programs were regularly communicated by estate management to all employees on regular basis during the morning briefings.	Complied
4.5.1.6	The management shall organize regular meetings with workers where concerns of workers about the environmental quality are discussed. - Major compliance -	Environmental issues within the Mill were regularly discussed amongst the management and workers during the Health & Safety Meeting as one of the agendas which was planned and conducted at least once in every 3 months (quarterly) as two-way communication process where issues that affect their business such as those related to employees' safety, health and welfare issues in the Mill are discusses. 1 st quarter meeting – 16/03/2021 2 nd quarter meeting – 29/06/2021 3 rd quarter meeting – 21/09/2021 4 th quarter meeting – 07/12/2021	Complied
Criterion 4.5.2: Efficiency of energy use and use of renewable energy			
4.5.2.1	Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within appropriate timeframe. There should be a plan to assess the usage of non-renewable energy including fossil fuel, electricity in the operations over the base period - Major compliance -	A plan for improving efficiency of the use of fossil fuels was established to include Mill quarters, office, meeting room, weighbridge, laboratory and mill operation, fuel consumption at estate Diesel use per metric tonnes FFB was monitored every month. The Plan for Improving Fossil Fuel and Palm GHG includes the following: <ul style="list-style-type: none"> - To minimize and limit electrical usage - Switch off or unplug any charges or appliances not in use 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		- To put in hibernate of sleep mode for all PC not in use	
4.5.2.2	Palm oil millers shall estimate the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations. - Major compliance -	The mill has estimation on total energy required. This estimation was compared to the actual usage by monthly and reported to the head office for monitoring.	Complied
4.5.2.3	The use of renewable energy should be applied where possible. - Minor compliance -	There uses mesocarp fibres as its main source of energy as the steam boiler fuel. Steam turbine was fully in operation when the process runs.	Complied
Criterion 4.5.3: Waste management and disposal			
4.5.3.1	All waste products and sources of pollution shall be identified and documented. - Major compliance -	All waste products and sources of pollution had been identified in Waste Management Action Plan Year 2021/2022 for the mill. Based on the Waste Management Action Plan Year 2021/2022 the following wastes and its sources were identified: <ul style="list-style-type: none"> - Domestic waste: Rubbish from line site, office, store, shop etc. - Industrial waste: POME, EFB, scrap metal, compost, reused empty container, - Scheduled waste: SW 305, SW306, SW 410 & SW 102 - E waste – SW109 - Sludge cake waste – Sludge cake, Decanter cake - Laboratory waste – SW322 - Recycle waste – POME, EFB, Re-used empty container, recyclable material 	Complied

Criterion / Indicator		Assessment Findings	Compliance
4.5.3.2	<p>A waste management plan shall be developed and implemented, to avoid or reduce pollution. The waste management plan should include measure for:</p> <p>a) Identifying and monitoring sources of waste and pollution. b) Improving the efficiency and recycling potential of mill by-products by converting them into value-added products.</p> <p>- Major compliance -</p>	<p>As above, all waste products and sources of pollution had been identified in Waste Management Action Plan Year 2021/2022 for the mill. Site visit confirmed that the practice of reduce, reuse and recycle of materials were implemented. Segregation of wastes (e.g. general wastes, recyclable waste and scheduled wastes) were verified to be satisfactory. Proper storage areas were identified for the storage of the recyclable wastes at the mill.</p>	Complied
4.5.3.3	<p>The palm oil mill management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environmental Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal. Scheduled waste shall be disposed as per Environmental Quality Act 1974 (Scheduled Waste) Regulations, 2005</p> <p>- Major compliance -</p>	<p>Schedule Waste Management Procedure dated June 2017 was maintained. Records sighted for Schedule Waste were the e-Swiss (Fifth Schedule (Regulation 11) Inventory of Scheduled Waste recorded on monthly basis and submitted online (e.g. December 2021).</p> <p>Scheduled waste collected by Lagenda Bumimas on 03/12/2021. Disposal records for scheduled waste was verified as follow:</p> <ol style="list-style-type: none"> 1. C/N No: 2021120313IDNH0B (SW322), Qty: 0.0390MT 2. C/N No: 20211203143YUXCR (SW306), Qty: 0.190MT 3. C/N No: 20211203144N5Q0K (SW109), Qty: 0.03MT 4. C/N No: 20211203144TNFSV (SW305), Qty: 0.54MT 5. C/N No: 2021120314BHC4IA (SW410, Qty: 0.23MT <p>Mr. Mohd Fazlee Hisyam B Usman was appointed as scheduled waste competent personnel as per competency certificate verified (CePSWaM/183883).</p>	Complied
4.5.3.4	<p>Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourse.</p> <p>- Minor compliance -</p>	<p>Verified through interview with the management, domestic waste disposed through recycling and also disposed at the landfill. Scheduled waste collected by Segaria Estate twice a week.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>Recycled waste collection dated 01/09/2021 by Kitaran Mesra (Tawau) such as Paper waste – 449kg, plastic bottle – 47kg, Empty bag – 230kg.</p> <p>Jadual Pelupusan Tandan Kosong Kilang Sawit 2021 recorded 15,876MT EFB produced. 11,113MT used as boiler fuel and 4,763MT used as mulching at Segaria Estate.</p>	
Criterion 4.5.4: Reduction of pollution and emission including greenhouse gas			
4.5.4.1	<p>An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, particulate and soot emissions, scheduled wastes, solid wastes and effluent.</p> <p>- Major compliance -</p>	<p>Based on the assessment done by the mill of all polluting activities as of the Environment Aspect and Impact assessment, identified sources were boiler chimney, POME treatment & diesel as the main GHG pollutants. Current monitoring was through online boiler smoke density and alarm and quarterly boiler stack monitoring of dust particulate. Other environmental assessment carried out as per Action Plan for Environmental Assessment 2021/2022 established. Sighted monitoring report:</p> <ol style="list-style-type: none"> 1. Stack Emission Monitoring conducted twice a year (e.g. dated 02/03/2021 and 09/09/2021). 2. Certificate of Analysis for the Final Discharge from the POME Pond was verified (e.g. Lab Ref No: E211213/12A-12C, Sampling date: 08/12/2021) 	Complied
4.5.4.2	<p>An action plan to reduce identified significant pollutants and emissions shall be established and implemented.</p> <p>- Major compliance -</p>	<p>Significant pollutants identified are SW generated, POME discharge and boiler stack emissions. These pollutants impact to GHG were calculated through the Palm GHG calculator.</p> <p>GHG Management Plan 2021/2022 is available for Diesel Usage.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		Sighted the calculation for 2021, Palm GHG Report – Segaria Business Unit recorded an overall total GHG emission of 0.48 tCO ₂ e/mt of both CPO and PK products.	
4.5.4.3	<p>Palm oil mill effluent (POME) shall be treated to ensure compliance with standards as stipulated in the relevant Environmental Quality (Prescribed Premises) (Crude Palm Oil) Regulations 1977. POME discharge limits and method should be in accordance with the respective state and national policies and regulations.</p> <p>- Major compliance -</p>	<p>Monitoring of POME discharge conducted on monthly basis through sample analysis by external lab, Dynakey Laboratories Sdn. Bhd. Certificate of Analysis for the Final Discharge from the POME Pond was verified (e.g. Lab Ref No: E211213/12A-12C, Sampling date: 08/12/2021, and Parameters checked: pH Value, BOD, COD, Ammoniacal Nitrogen, Total Nitrogen, Oil and Grease, Suspended Solids and Total Solids, Sampling location: upstream, downstream and final discharge.</p> <p>Analysis done by Dynakey Laboratories shown all results found within the limits of Raw Water Quality Standard.</p>	Complied
Criterion 4.5.5: Natural water resources			
4.5.5.1	<p>The management shall establish water management plans 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"> Assessment of water usage and sources. Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the mill's current activities. Ways to optimize water and nutrient usage and reduce wastage (e.g. having in place systems for re-use, night application, maintenance of equipment to reduce leakage, collection of rainwater, etc.). 	<p>Documented Water Management Plan Year 2021 issue discussed as per following:</p> <ul style="list-style-type: none"> - Riparian buffer zone - Areas where buffer zone not established - Water quality monitoring - Access of clean water to workers - Renewability of water source - Rainwater harvest <p>a. Source of water from estate water treatment plant tap by the river. Water sampling record was sighted. Refer report W210722/06 dated 25/08/2021</p>	Complied

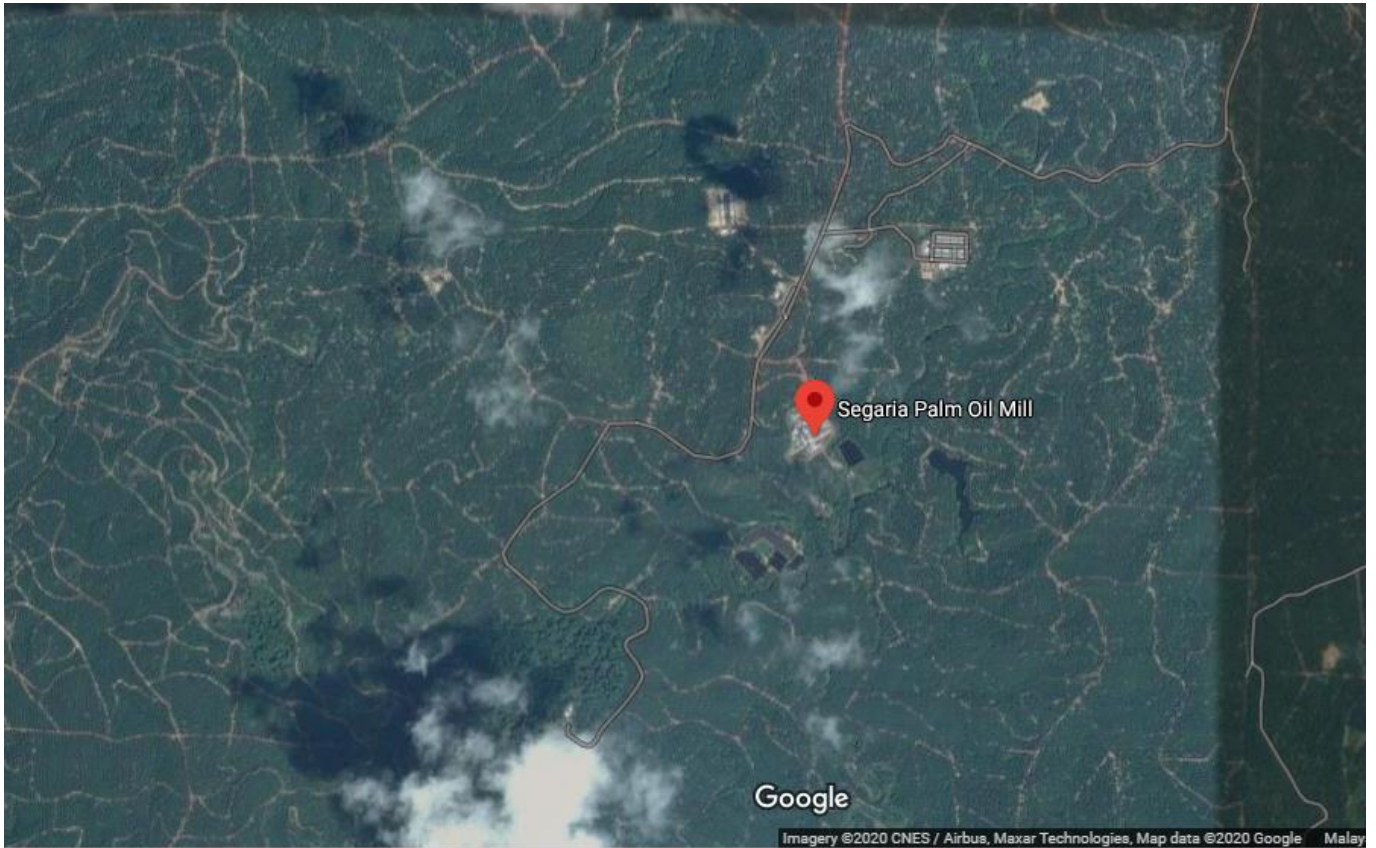
Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	<p>b. Monitoring of outgoing water has been conducted. Refer water quality monitoring and water sampling report W210722/07 dated 25/08/2021</p> <p>c. Sighted management has committed to optimize water and nutrient usage to reduce wastage from evidence at Section 4 Water Management Plan e.g. to replace old piping cause low pressure of water flow, to maintain of filtration tank by replacing damaged parts etc.</p>	
4.5.5.2	<p>Where open discharge of POME into water course is practiced, mills should undertake to gradually phase it out in accordance with the applicable state or national regulations.</p> <p>- Major compliance -</p>	<p>POME treatment was done through anaerobic ponds system and monitoring was done according to DOE license on monthly basis as per sample Certificate of Analysis; Refer Lab report E211213/12A-12C sampling dated 08/12/2021.</p>	Complied
4.6 Principle 6: Best Practices			
Criterion 4.6.1: Mill Management			
4.6.1.1	<p>Standard operating procedures shall be appropriately documented and consistently implemented and monitored.</p> <p>- Major compliance -</p>	<p>Quality Assurance Manual (QAM, Rev:01, Date:2/11/09), Mill operation Manual (MOM, Issue 2, Date: June 2002) and Standard Operating Procedure for SPOM was established to cover all the station. Sighted some of the procedure related to loading ramp, sterilization station, threshing and press station, clarification station, kernel station, depericarper station, kernel station, effluent treatment plant, boiler house, powerhouse and water treatment plant. Work Instructions were derived from SOPs, and it were displayed at workstations at the mill and at certain locations at the estates, such as the Muster Notice Boards. E.g.: WI Boiler Station, WI Sterilizer Station, WI Oil Room, WI Press Station and etc.</p>	Complied

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4.6.1.2	All palm oil mills shall implement best practices. - Major compliance -	The implementation in the SPOM was consistent with the Quality Assurance Manual and Work Instruction. Sighted Internal Audit report, which was conducted once a year by Sustainability section, the internal audit was conducted on 14-17/12/2021 to cover the entire criterion stated in the standard and SOP	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 -	Business management plan established as 5 years Planning Horizon for year 2023 – 2027. Sighted amongst all the productivity target for CPO and PK production with OER Target: 22.50 %; KER Target: 3.50 %.	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 -	The mill used to purchase and process externally source FFB but has stopped purchase of smallholder crops since 4th November 2017 and only received crops from own supply bases. However, pricing mechanisms for other products and services were documented and effectively implemented as per following sample: Agreement for Supply and Construction of One (1) Block Semi-Detached Junior Staff Quarters and One (1) Block of Four (4) Units Workers Quarters c/w Electrical, Piping and Compound Drainage Works for Segaria Palm Oil Mill, Semporna, Sabah, between Boustead Emastulin Sdn. Bhd. and Palm Coast Engineering Sdn. Bhd.	Complied
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner.	Contract was found fair, legal and transparent between both the company and the contractor, as well as purchase orders made for vendors. Payments were made in timely manner for all contract was	Complied

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	available for all contractor samples i.e. Yee Ping Trading Sdn Bhd, Syarikat Perdagangan Lean Soon Hung Sdn Bhd and Jacphenie Shipping & Freight Forwarding Sdn Bhd dated 1 Jan 2019.	
Criterion 4.6.4: Contractor			
4.6.4.1	In case of the engagement of contractors, they shall be made to understand the MSPO requirements and shall provide the required documentation and information. - Major compliance -	Sampled of the contract agreement found that a special clause on MSPO compliance where applicable to them was stated on the agreement as per sample: Agreement for Supply and Construction of One (1) Block Semi-Detached Junior Staff Quarters and One (1) Block of Four (4) Units Workers Quarters c/w Electrical, Piping and Compound Drainage Works for Segaria Palm Oil Mill, Semporna, Sabah, between Boustead Emastulin Sdn. Bhd. and Palm Coast Engineering Sdn. Bhd.	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 4.6.3.1.	Complied
4.6.4.3	The management shall accept MSPO approved auditors to verify the 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

Appendix C: Location and Field Map



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