

**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: Eldred Estate and Bekoh Estate
Date of Final Report: 9/10/2023

Report prepared by:
VIJAY KANNA PAKIRISAMY (Lead Auditor)

Report Number: 3717736

Assessment Conducted by:
BSI Services Malaysia Sdn Bhd,
(DSM Accreditation Number: MSPO 09112018 CB 12)
Suite 29.01 Level 29 The Gardens North Tower,
Mid Valley City Lingkaran Syed Putra,
59200 Kuala Lumpur, Malaysia
Tel +60392129638 Fax +60392129639
www.bsigroup.com

TABLE of CONTENTS	Page No
Section 1: Executive Summary	3
1.1 Organizational Information and Contact Person	3
1.2 Certification Information	3
1.3 Other Certifications	4
1.4 Location of Certification Unit	4
1.5 Certified Area	4
1.6 Plantings & Cycle	4
1.7 Certified Tonnage of FFB	4
1.8 Uncertified Tonnage of FFB.....	5
1.9 Certified Tonnage	5
1.10 Actual Sold Volume (CPO).....	5
1.11 Actual Sold Volume (PK).....	5
Section 2: Assessment Process	6
2.1 BSI Assessment Team	7
2.2 Impartiality and conflict of interest	8
2.3 Accompanying Persons	8
2.4 Assessment Plan	8
Section 3: Assessment Findings	11
3.1 Details of audit results	11
3.2 Details of Nonconformities and Opportunity for improvement.....	11
3.3 Status of Nonconformities Previously Identified and OFI	19
3.4 Summary of the Nonconformities and Status.....	22
3.5 Issues Raised by Stakeholders	23
3.6 List of Stakeholders Contacted	25
Section 4: Assessment Conclusion and Recommendation	26
Appendix A: Summary of the findings by Principles and Criteria.....	27
Appendix B: Smallholder Member Details.....	82
Appendix C: Location and Field Map.....	83
Appendix D: List of Abbreviations	85

Section 1: Executive Summary

1.1 Organizational Information and Contact Person			
Company Name	Boustead Plantations Berhad		
Mill/Estate	Certification Unit	MPOB License No.	Expiry Date
	Eldred Estate	504635402000	31/12/2023
	Bekoh Estate	616049002000	31/07/2023
Address	19 th Floor Menara Boustead, 69, Jalan Raja Chulan, 50200 Kuala Lumpur, Malaysia		
Management Representative	Azmariah Muhamed (Head, Sustainability and Safety Department) Mitah Limpu (Executive, Sustainability)		
Website	https://www.bousteadplantation.com.my/	E-mail	bekoh@bplant.com.my
Telephone	03-2145 2121	Facsimile	03-2144 7917

1.2 Certification Information			
Certificate Number	MSPO 697579	Certificate Start Date	18/04/2019
Date of First Certification	18/04/2019	Certificate Expiry Date	17/04/2024
Scope of Certification	<input type="checkbox"/> Mill: Production of Sustainable Palm Oil and Palm Oil Products <input checked="" type="checkbox"/> Estate: Production of Sustainable Oil Palm Fruits		
Visit Objectives	The objective of the ASA 4 is to ensure the elements of the scope of registration and the requirements of the management standard are effectively addressed by Eldred Estate and Bekoh Estate's management system and the ability of the management system to ensure the organisation meets applicable statutory, regulatory and contractual requirements and as applicable, to identify areas for potential improvement of the management system.		
Standard	<input type="checkbox"/> MSPO MS 2530-2:2013 – General Principles for Independent Smallholders <input checked="" type="checkbox"/> MSPO MS 2530-3:2013 – General Principles for Oil Palm Plantations and Organized Smallholders <input type="checkbox"/> MSPO MS 2530-4:2013 – General Principles for Palm Oil Mills		
Stage 1 Date	28 - 29/08/2018		
Stage 2 / Initial Assessment Visit Date (IAV)	23 - 24/11/2018		
Continuous Assessment Visit Date (CAV) 1	14 - 15/05: Remote & 17 - 18/06/2020: On-site		
Continuous Assessment Visit Date (CAV) 2	08 - 12/03/2021		
Continuous Assessment Visit Date (CAV) 3	21 - 25/03/2022		
Continuous Assessment Visit Date (CAV) 4	06 - 09/06/2023		

MSPO Public Summary Report

Revision 2 (Nov 2021)

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

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

1.5 Certified Area					
Estate	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Bekoh Estate	1,188.40	0	37.70	1,226.10	96.93
Eldred Estate	1,793.50	0	33.80	1,827.30	98.15
Total (ha)	2,981.90	0	71.50	3,053.40	

1.6 Plantings & Cycle							
Estate	Age (Years)					Mature	Immature
	0 - 3	4 - 10	11 - 20	21 - 25	26 - 30		
Bekoh Estate	206.90	397.60	185.70	318.10	80.10	981.50	206.9
Eldred Estate	676.10	663.70	453.70	-	-	1,117.40	676.10
Total (ha)	883.00	1,061.30	639.40	318.10	80.10	2,098.90	883.00

Note:

- Only Mature area is considered as production area.

1.7 Certified Tonnage of FFB			
Estate	Tonnage / year		
	Estimated (Apr 22 - Mar 23)	Actual (Mar 22 - May 23)	Forecast (Apr 23 - Mar 24)
Bekoh Estate	18,644.27	21,989.83	22,000.00
Eldred Estate	20,710.00	23,408.64	21,840.00
Total (mt)	39,354.27	45,398.47	43,840.00

MSPO Public Summary Report
Revision 2 (Nov 2021)

1.8 Uncertified Tonnage of FFB			
Estate	Tonnage / year		
	Estimated (Apr 22 - Mar 23)	Actual (Mar 22 - May 23)	Forecast (Apr 23 - Mar 24)
Nil	N/A	N/A	N/A
Total (mt)	N/A	N/A	N/A

1.9 Certified Tonnage			
Mill Capacity: NA SCC Model: NA	Estimated (Apr 22 - Mar 23)	Actual (Mar 22 - May 23)	Forecast (Apr 23 - Mar 24)
	FFB	FFB	FFB
	39,354.27	45,398.47	43,840.00
	CPO (OER: %)	CPO (OER: %)	CPO (OER: %)
	N/A	N/A	N/A
	PK (KER: %)	PK (KER: %)	PK (KER: %)
N/A	N/A	N/A	

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

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

Section 2: Assessment Process

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

Assessment Methodology, Programme, Site Visits

This on-site assessment was conducted from 06 - 09/06/2023. The audit programme is included as Section 2.4. The approach to the audit was to treat the plantations as a MSPO Certification Unit. A range of environmental and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HBVs, declared conservation areas and local communities.

The methodology for collection of objective evidence included physical site inspections, observation of tasks and processes, interviews of staff, workers and their families and external stakeholders, review of documentation and monitoring data. MS 2530-3:2013 were used to guide the collection of information to assess compliance. The comments made by external stakeholders were also taken into account in the assessment.

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

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

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

Structured worker interviews with male and female workers and staff were held in private at the workplace in the mill and the estates. Fieldworkers were interviewed informally in small groups in the field. In addition, the wives of workers and staff were interviewed in informal group meetings at their housing. Separate visits were made to each of the local communities to meet with the village head and residents. Company officials were not present at any of the internal or external stakeholder interviews. A list of Stakeholders contacted is included as Section 3.6.

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

All the previous nonconformities are remains closed. The assessment findings from the initial assessment are detailed in Section 4.2.

The Major NC close out assessment was conducted on 24/08/2023. Based on the NC's correction and corrective action plan, it was justified that documented evidence were sufficient as evidence of closure to address the raised NC. Documented and Pictorial Evidence was provided by the management and reviewed by the assessment team and found to have successfully address the raised NC.

MSPO Public Summary Report
Revision 2 (Nov 2021)

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.

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)
Bekoh Estate	✓	✓	✓	✓	✓
Eldred Estate	✓	✓	✓	✓	✓

Tentative Date of Next Visit: June 4, 2024 - June 7, 2024

Total No. of Mandays: 8 Mandays

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>
Vijay Kanna Pakirisamy (VKP)	Team Leader	<p>Education: Holds a Bachelor’s Degree in Agribusiness Science Management with Honours from University Utara Malaysia.</p> <p>Work Experience: He has 10 years’ experience in Oil Palm Estate Management in leading Oil Palm Companies such as KL Kepong Bhd, IOI Plantations and United Plantations. The last position held was Senior Assistant Manager. His experience includes the day-to-day estate operations and ensures the implementation of RSPO, ISCC and MSPO certification. He has been a sustainable palm oil auditor since 2019.</p> <p>Training attended: He has completed ISO IMS 9001, 14001, 45001 (OHS 18001) Lead Auditor Course, Endorsed RSPO P&C Lead Auditor Course, Endorsed RSPO SCCS Lead Auditor Course, Endorsed MSPO Lead Auditor Course, HCV & HCS Introductory Training, SMETA Requirements Training, RSPO Independent Smallholder (IHS) Auditor Training, and Endorsed RSPO P&C Refresher Trainings.</p> <p>Aspect covered in this audit:</p>

		<p>During this assessment, he assessed on the aspects of Occupational, Health & Safety, Environment, HCV and Estate Best Practises.</p> <p>Language proficiency: He is fluent in English, Bahasa Malaysia, Tamil.</p>
Muhammad Fadzli bin Masran (MFM)	Team Member	<p>Education: Bachelor of Forestry Science from University Putra Malaysia.</p> <p>Work Experience: Started the career as Assistant Manager at Kulim Plantations Sdn. Bhd. managing the day-to-day plantation operations and had accumulated more than 10 years of sustainability implementation experience including workers' welfare, workers' occupational, health & safety, environment conservation and protection at buffer areas and continuous improvement management plans.</p> <p>Training attended: Completed ISO IMS 9001, 14001, 45001 (OHS 18001) Lead Auditor Course in April 2018 and endorsed RSPO Lead Auditor Course in July 2018.</p> <p>Aspect covered in this audit: During the assessment, he covered Policy and commitment, social requirements, contract agreement, human rights, workers' welfare, smallholder welfare, Stakeholder Consultation, land & Legal issue, and other requirements.</p> <p>Language proficiency: Fluent in Bahasa Malaysia and English Language.</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
-	-	-

2.4 Assessment Plan

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

Date	Time	Subjects	VKP	MFM
05/06/2023, Monday	-	Auditors travel from Kuala Lumpur.	✓	✓
	0900 - 0930	Opening meeting		

MSPO Public Summary Report
Revision 2 (Nov 2021)

Date	Time	Subjects	VKP	MFM
06/06/2023, Tuesday		- Opening presentation by audit team leader - Confirmation of assessment scope and finalize audit plan	✓	✓
	0930 - 1230	Bekoh Estate Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, Scheduled wastes management, workers housing, clinic, Landfill, etc.	✓	✓
	1230 - 1330	Lunch break	✓	✓
	1330 - 1630	Document review P1 – P7 (MSPO Part 3): General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation etc.	✓	✓
	1630 - 1700	Interim closing meeting	✓	✓
07/06/2023, Wednesday	0900 - 1230	Bekoh Estate Continue Document review P1 – P7 (MSPO Part 3): General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation etc.	✓	✓
	1000 - 1200	Stakeholder consultation – Government Agencies, NGO, Surrounding Communities, and Contractors/Vendors.	-	✓
	1230 - 1330	Lunch break	✓	✓
	1330 - 1630	Continue Document review P1 – P7 (MSPO Part 3): General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation etc.	✓	✓
	1630 - 1700	Interim closing meeting	✓	✓
08/06/2023, Thursday	0900 - 1230	Eldred Estate Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, Scheduled wastes management, workers housing, clinic, Landfill, etc.	✓	✓
	1000 - 1200	Stakeholder consultation – Government Agencies, NGO, Surrounding Communities, and Contractors/Vendors.	-	✓
	1230 - 1330	Lunch break	✓	✓

MSPO Public Summary Report
Revision 2 (Nov 2021)

Date	Time	Subjects	VKP	MFM
	1330 - 1630	Document review P1 – P7 (MSPO Part 3): General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation etc.	✓	✓
	1630 - 1700	Interim closing meeting	✓	✓
09/06/2023, Friday	0900 - 1230	Eldred Estate Continue Document review P1 – P7 (MSPO Part 3): General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation etc.	✓	✓
	1230 - 1330	Lunch break	✓	✓
	1330 - 1600	Continue Document review P1 – P7 (MSPO Part 3): General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation etc.	✓	✓
	1600 - 1630	Assessment team discussion and preparation	✓	✓
	1630 - 1700	Closing Meeting	✓	✓
10/06/2023, Saturday	-	Audit team travel to Kuala Lumpur	✓	✓

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 Four (4) Major & Two (2) Minor nonconformities and Zero (0) OFI raised. The Eldred Estate and Bekoh Estate Certification unit submitted Corrective Action Plans for the nonconformity. Corrective action plans with respect to the nonconformity was reviewed by the BSI audit team and accepted.

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

Non-Conformity Report			
NCR Ref #:	2355071-202306-M1	Issue Date:	09/06/2023
Due Date:	07/09/2023	Date of Closure:	06/09/2023
Area/Process:	Bekoh Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.4.5.11 Major
Requirements:	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.		
Statement of Nonconformity:	The perimeter drain condition at the linesite area was not accordance to the Workers' Minimum Standards of Housing and Amenities Regulations 1990 – Amendment 2021, updated on 06/03/2021.		
Objective Evidence:	<u>Bekoh Estate</u> Sighted during site visit at the housing area, it was noted that the main drain and drain surrounding houses located in front of the temple were clogged with debris and garden waste. This was against the Workers' Minimum Standards of Housing and Amenities Regulations 1990 – Amendment 2021, updated on 06/03/2021 in section 23 (1)(b) stated.		

MSPO Public Summary Report
Revision 2 (Nov 2021)

	“The perimeter drains around each dwelling or block of dwellings including all outlet drains are kept in a good state of repair and clear of refuse or undergrowth to permit free flow of water”
Corrections:	<ol style="list-style-type: none"> 1. Clear the clogged drainage area. 2. Repair the damaged drain.
Root cause analysis:	Housing inspection checklist was not comprehensive i.e., did not include the drain condition, and no complaint regarding the drain received by the estate management.
Corrective Actions:	<ol style="list-style-type: none"> 1. Revise housing inspection checklist by including the item “drain condition”. 2. Conduct training for staff who conduct housing inspections using the revised housing inspection checklist. 3. Conduct grievance procedure training to all worker to ensure housing problem were addressed by the estate management.
Assessment Conclusion:	<ol style="list-style-type: none"> 1. The clogged drain has been cleared by the management. Pictorial evidence was available for verification clearly indicating the clogged drain has been cleared and was free from weeds and rubbish. 2. The damaged drain has been repaired by placing new drain slabs and cemented accordingly. Pictorial evidence was available for verification. 3. The “Workplace Inspection Checklist – Housing” has been revised and the new checklist was available for verification. The checklist has been revised to include drainage as part of the monitoring. Sampled the checklist dated 07/07/2023. 4. Training for Staffs on Housing Inspection was conducted on 07/07/2023 with records available for verification. 5. Grievance Procedure training was conducted on 17/07/2023 for all worker to ensure housing problem were addressed by the estate management. The training records were available for verification. <p>The implementation of the correction and corrective action plan was seen to be able to address the raised non-conformity. Therefore, the major non-conformity was closed on 06/09/2023.</p>

Non-Conformity Report			
NCR Ref #:	2355071-202306-M2	Issue Date:	09/06/2023
Due Date:	07/09/2023	Date of Closure:	06/09/2023
Area/Process:	Bekoh Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.4.5.4 Major
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:	The contractor’s documentation in the pay slips and salary payment was not accordance to the applicable legal requirements		
Objective Evidence:	<u>Bekoh Estate</u> <ol style="list-style-type: none"> 1. During document review on salary slips for sample contractor’s workers with passport no. C 817XXXX and C 817XXXX for the month of June 2022, October 		

MSPO Public Summary Report
Revision 2 (Nov 2021)

	<p>2022 and March 2023, noted that the SOCSO contribution was not documented in the salary slips.</p> <p>2. Noted during salary slips review, 1 worker with underpaid salary for month of October 2022. Details as follows:</p> <ul style="list-style-type: none"> - Worker’s passport no: C 817XXXX - Working day: 25 days - Salary that should be paid $RM\ 57.69 \times 25 = RM\ 1,442.25$ - Actual Salary paid: RM 1,415.22 - Difference: RM 27.03
Corrections:	<ol style="list-style-type: none"> 1. Identify contractor workers’ payslip that has not stated SOCSO contribution. Instruct the contractor to redo the payslip by including the SOCSO contribution and provide the revised payslip to their workers. Require a copy of Borang 8A SOCSO from contractor as estate’s reference. 2. Inform the contractors. Contractors to compensate the unpaid wages to his workers (Passport No.: C 8173XXXX). Require a copy of payment record i.e., payment voucher, for the worker as estate’s reference.
Root cause analysis:	<ol style="list-style-type: none"> 1. No dedicated estate staff to monitor and check the payslip and payment done by the contractor to his employees. 2. Contractor was not well verse with the wage’s requirement as per Minimum Wages Order 2022 and payslip requirement i.e., mandatory details to be included.
Corrective Actions:	<ol style="list-style-type: none"> 1. Appoint person in-charge among estate staff to monitor and review contractor’s employee’s payment, monthly basis. 2. Establish monitoring checklist for contractor’s employee’s payment i.e., SOCSO contribution, etc. 3. Conduct training on wage’s requirement as per Minimum Wages Order 2022 and payslip requirement to the contractor.
Assessment Conclusion:	<ol style="list-style-type: none"> 1. The contractor has been instructed by the management to include the SOCSO deductions in their workers’ payslips. Samples of Payslips for the month of April, May and June 2023 were verified to have included the SOCSO deduction for the sampled workers. The SOCSO Form 8A were also verified to show the contribution being done for SOCSO for the mentioned workers. 2. The contactor has reimbursed the unpaid wages to his workers (Passport No.: C 817XXXX). Sighted the workers’ Payslip for the Month of June to include the reimbursement. 3. The management has appointed a person in-charge among estate staff to monitor and review contractor’s employee’s payment, monthly basis. The appointment letter dated 01/07/2023 undersigned by the estate manager was available for verification. 4. The estate has established a checklist entitled “Payslip Checklist” to monitor the contractors workers’ payslips to ensure complies with all legal requirements. The checklist was available for verification. 5. A training on Workers Payslips has been conducted for the contractors on 02/07/2023 with records available for verification.

MSPO Public Summary Report
Revision 2 (Nov 2021)

	The implementation of the correction and corrective action plan was seen to be able to address the raised non-conformity. Therefore, the major non-conformity was closed on 06/09/2023.
--	---

Non-Conformity Report			
NCR Ref #:	2355071-202306-M3	Issue Date:	09/06/2023
Due Date:	07/09/2023	Date of Closure:	06/09/2023
Area/Process:	Eldred & Bekoh Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.4.4.1 Major
Requirements:	An occupational safety and health policy and plan shall be documented, effectively communicated and implemented.		
Statement of Nonconformity:	The OSH Plan and Safety Measures were not adequately implemented.		
Objective Evidence:	<p><u>Eldred Estate</u></p> <ol style="list-style-type: none"> The NRA Report (Document Number: N087/2022 – 014) has recommended that the Tractor Driver, Mechanic, Carabao Driver and Grass Cutter to undergo Audiometric Test every year. There was no evidence of the audiometric test being conducted for the mentioned workers at the estate. The Oxygen and Acetylene tanks used for welding works at the estate were not equipped with Flashback Arrestors. The risk associated to leakage were not adequately assessed in the HIRARC. <p><u>Bekoh Estate</u></p> <ol style="list-style-type: none"> During the field visit at Bekoh Estate, it was sighted that there were 2 tractor drivers not wearing appropriate PPE (Safety Helmet) while driving the tractors. This was not in line with the HIRARC for Tractor Drivers. 		
Corrections:	<p><u>Eldred Estate</u></p> <ol style="list-style-type: none"> Obtain quotation from certified clinic. Next, request for approval to appoint clinic to conduct the audiometric test. Then, immediately send workers for audiometric test at the certified clinic once the approval obtained. Immediately install the Flashback Arrester and conduct reassessment for oxygen and acetylene associated to leakage. Next, review and update its HIRARC. <p><u>Bekoh Estate</u></p> <ol style="list-style-type: none"> Conduct training to tractor drivers regarding safety and the requirement of wearing PPE. Conduct daily monitoring of PPE. 		
Root cause analysis:	<p><u>Eldred Estate</u></p> <ol style="list-style-type: none"> There is no specialised NRA-trained staff at the estate. The person in charge (PIC) of legal was stationed at the head office and no monitoring on the implementation of NRA recommendation was done by the PIC as no feedback from the estate regarding the report. Flashback arrester was ordered on 02/06/2023; however, it had not yet been received on the day of the audit. <p><u>Bekoh Estate</u></p>		

MSPO Public Summary Report
Revision 2 (Nov 2021)

	<ol style="list-style-type: none"> Inconsistent monitoring by estate management due to frequent changes of PIC in previous 12 months in addition to personnel breaking estate instructions for PPE usage despite verbal warnings and training on safety requirements for PPE usage.
Corrective Actions:	<p><u>Eldred Estate</u></p> <ol style="list-style-type: none"> Appoint person in-charge at the estate to monitor the implementation of the Noise Risk Assessment (NRA) recommendation and to feedback the implementation to the PIC legal at head office. Next, request SSD to conduct training pertaining to NRA Report. Establish monitoring system for any goods purchased from supplier to ensure health and safety implementation for oxygen and acetylene tank were effective. <p><u>Bekoh Estate</u></p> <ol style="list-style-type: none"> Conduct daily monitoring of PPE usage, weekly reminder during muster call for PPE wearing, and quarterly PPE training.
Assessment Conclusion:	<p><u>Eldred Estate</u></p> <ol style="list-style-type: none"> A quotation for Audiometric Test was obtained dated 17/01/2023 and available for verification. On 08/07/2023, the estate has requested approval to conduct an audiometric test for 6 of its workers identified to be exposed to excessive noise with approval granted. The 6 workers were sent for audiometric test at Klinik Nur, Batu Pahat on 26/07/2023. The results were available for verification. The Estate Technical Staff has been appointed as the PIC for Noise Risk Assessment at the estate to monitor the requirements of the NRA. The appointment letter dated 01/02/2023 was available for verification. Email requesting SSD to conduct training pertaining to NRA Report was available for verification. SSD has responded and will plan for the training to be conducted. The Flashback Arrestor has been purchased and installed at the tanks accordingly. Pictorial evidence was available to support the evidence. The HIRARC has been updated to include the risks associated to the oxygen and acetylene tanks and was available for verification. The Safety Monitoring at Workplace Checklist has been established to include monitoring of Flashback Arrestor at the Workshop – Welding Operation. The records dated 10/06/2023 were available for verification. <p><u>Bekoh Estate</u></p> <ol style="list-style-type: none"> A Training on PPE was conducted for the Tractor and MTG Drivers on 10/07/2023 with records available for verification. A record book was established titled "Record – daily Monitoring of PPE Usage - Bekoh Estate" and available for verification. The monitoring for the month of July and August 2023 was available for verification. Records of weekly briefing were available for verification. <p>The implementation of the correction and corrective action plan was seen to be able to address the raised non-conformity. Therefore, the major non-conformity was closed on 06/09/2023.</p>

Non-Conformity Report			
NCR Ref #:	2355071-202306-M4	Issue Date:	09/06/2023

MSPO Public Summary Report
Revision 2 (Nov 2021)

Due Date:	07/09/2023	Date of Closure:	06/09/2023
Area/Process:	Eldred Estate and Bekoh Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.5.3.3 Major
Requirements:	The management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal.		
Statement of Nonconformity:	The inventory and storage of Scheduled Waste at the estates were not in compliance with Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974.		
Objective Evidence:	<p>The inventory and storage of Scheduled Waste at the estates were not in compliance with Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974, Evidence as below.</p> <p><u>Eldred Estate and Bekoh Estate</u></p> <ol style="list-style-type: none"> <i>(9) Storage of Scheduled Waste - "Any person may store scheduled wastes generated by him for 180 days or less after its generation....".</i> It was verified that the estate has stored SW409, SW305 and SW410 exceeding the allowable timeline. <i>(11) A waste generator shall keep accurate and up-to-date inventory in accordance with the Fifth Schedule of the categories and quantities of scheduled wastes being generated, treated and disposed of and of materials or product recovered from such scheduled wastes for a period up to three years from the date the scheduled wastes were generated.</i> It was verified that the estate did not maintain accurate inventory of its generated scheduled waste. 		
Corrections:	<p><u>Eldred Estate</u></p> <ol style="list-style-type: none"> Scheduled wastes have been disposed on 06/06/2023. Notify the Department of Environment (DoE) for the inaccuracy figures of Schedule Waste Inventory in the eSWIS system. <p><u>Bekoh Estate</u></p> <ol style="list-style-type: none"> Immediately dispose the scheduled waste via Kualiti Alam and request extension for scheduled waste storage of more than 180 days, simultaneously. Update the scheduled waste inventory in eSWIS. 		
Root cause analysis:	<p><u>Eldred Estate</u></p> <ol style="list-style-type: none"> No dedicated staff to monitor the scheduled wastes disposal. Estate have disposed scheduled wastes on 15/03/2023, however, the inventory record in the eSWIS system is inaccurate. <p><u>Bekoh Estate</u></p> <ol style="list-style-type: none"> No dedicated staff to monitor the scheduled wastes disposal. No dedicated staff to update the schedule waste inventory in eSWIS. 		
Corrective Actions:	<p><u>Eldred Estate</u></p> <ol style="list-style-type: none"> Appoint person in-charge to monitor the scheduled wastes disposal. Update Scheduled Waste inventory monthly basis. In case of inaccuracy of inventory record, immediately notify Department of Environment for reconciliation of data. 		

MSP0 Public Summary Report
Revision 2 (Nov 2021)

	<p><u>Bekoh Estate</u></p> <ol style="list-style-type: none"> 1. Appoint person in-charge to monitor scheduled waste disposal. 2. Appoint person in-charge to update scheduled waste inventory in eSWIS.
Assessment Conclusion:	<p><u>Eldred Estate</u></p> <ol style="list-style-type: none"> 1. Scheduled wastes have been disposed on 19/06/2023. Records of disposal were available and sampled as below. <ul style="list-style-type: none"> – SW102 – Used Battery; Consignment Note: 2023061916YC6ZO8; Date: 19/06/2023; Quantity: 0.0890 Mt; Disposed via Kualiti Alam Sdn Bhd. – SW410 – Used Filter and Cotton Rags; Consignment Note: 2023061917K2G09R; Date: 19/06/2023; Quantity: 0.4970 Mt; Disposed via Kualiti Alam Sdn Bhd. – SW305 – Used Lubricant Oil; Consignment Note: 2023061917SG4W2E; Date: 19/06/2023; Quantity: 0.1150 Mt; Disposed via Kualiti Alam Sdn Bhd. – SW409 – Chemical Container; Consignment Note: 2023061917YUDIX0; Date: 19/06/2023; Quantity: 0.0700 Mt; Disposed via Kualiti Alam Sdn Bhd. 2. Department of Environment (DOE) Muar has been notified on the inaccuracy figures of Schedule Waste Inventory in the eSWIS system with document dated 15/08/2023 available for verification. 3. The estate management have appointed the Sustainability Staff to be responsible on Scheduled Waste Management at the estate, as stated in the appointment letter dated 01/02/2023, undersigned by the Estate Manager. 4. Scheduled Waste Inventory has been updated via eSWIS System. Records of inventory were available for January 2023 – August 2023. <p><u>Bekoh Estate</u></p> <ol style="list-style-type: none"> 1. Scheduled wastes have been disposed on 15/08/2023. Records of disposal were available and sampled as below. <ul style="list-style-type: none"> – SW305 – Spent Lubricating Oil; Consignment Note: 2023081509VA3N2M; Date: 15/08/2023; Quantity: 2.0440 Mt; Disposed via Kualiti Alam Sdn Bhd. – SW306 – Spent Hydraulic Oil; Consignment Note: 2023081509LSDAQH; Date: 15/08/2023; Quantity: 0.4180 Mt; Disposed via Kualiti Alam Sdn Bhd. – SW409 – Chemical Container; Consignment Note: 2023081509GLKWY5; Date: 15/08/2023; Quantity: 0.0040 Mt; Disposed via Kualiti Alam Sdn Bhd. – SW410 – Used Filter; Consignment Note: 20230822112WSK4J Date: 22/08/2023; Quantity: 0.0800 Mt; Disposed via Kualiti Alam Sdn Bhd. 2. The eSWIS Inventory has been updated with records of August 2023 available for verification. 3. The estate has appointed a PIC to be responsible for monitoring of scheduled waste disposal and waste inventory via eSWIS as stated in the appointment letter dated 01/07/2023, undersigned by the estate manager. <p>The implementation of the correction and corrective action plan was seen to be able to address the raised non-conformity. Therefore, the major non-conformity was closed on 06/09/2023.</p>

Non-Conformity Report			
NCR Ref #:	2355071-202306-N1	Issue Date:	09/06/2023

MSPO Public Summary Report
Revision 2 (Nov 2021)

Due Date:	Next Recertification Assessment	Date of Closure:	"Open"
Area/Process:	Eldred Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.6.1.1 Minor
Requirements:	Standard operating procedures shall be appropriately documented and consistently implemented and monitored.		
Statement of Nonconformity:	Monitoring of River Water Quality was not done in accordance with the procedures.		
Objective Evidence:	<u>Eldred Estate</u> There was no evidence that the River Water Sampling was done by an accredited lab. This was not in line with the Boustead Plantations Berhad– Water Sampling Procedure; Issue: 1; Date: Jan 2019; 4.0 Procedure; c) Sampling Methods – ... And it shall be tested and analyze by accredited lab only.		
Corrections:	Obtain quotations for water sampling analysis. Next, request approval for the quotation. Proceed for water sampling and analysis once the quotation to conduct water sampling from the accredited lab as mentioned in the procedure approved by the Head Office.		
Root cause analysis:	Person in-charge was not well-verse with river water sampling analysis requirement.		
Corrective Actions:	Conduct training to the person in-charge to enhance his/her awareness and knowledge pertaining to river water sampling requirement.		
Assessment Conclusion:	The submitted CAP detailing on proposed actions to be taken to address the raised minor nonconformity, based on the root cause identified were reviewed and deemed to be appropriate. Thus, the effectiveness of the CAP will be verified during the next surveillance assessment.		

Non-Conformity Report			
NCR Ref #:	2355071-202306-N2	Issue Date:	09/06/2023
Due Date:	Next Recertification Assessment	Date of Closure:	"Open"
Area/Process:	Bekoh Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.3.2.3 Minor
Requirements:	Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable.		
Statement of Nonconformity:	Legal perimeter boundary markers were not clearly demarcated, maintained and monitored.		
Objective Evidence:	<u>Bekoh Estate</u> During the site visit to the estate, the boundary markers could not be identified as the boundary markers were not clearly and visibly demarcated. There was no evidence of documented evidence of the boundary markers available. In addition, there were no evidence of regular monitoring being done at the boundary markers available for verification.		
Corrections:	1. Mark the boundary stone location on estate map by including its coordinate.		

MSPO Public Summary Report
Revision 2 (Nov 2021)

	2. Install peg i.e., iron rod, at the boundary stone point and paint the peg with red paint.
Root cause analysis:	No person in-charge to monitor, update and maintain the documentations as well as implementation for boundary marker i.e., boundary stone, boundary signage/peg.
Corrective Actions:	Appoint person in-charge to monitor, update and maintain the documentations as well as implementation for boundary marker.
Assessment Conclusion:	The submitted CAP detailing on proposed actions to be taken to address the raised minor nonconformity, based on the root cause identified were reviewed and deemed to be appropriate. Thus, the effectiveness of the CAP will be verified during the next surveillance assessment.

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

Noteworthy Positive Comments	
PF 1	Good document retrieval
PF 2	Generally good application of GAP and Agronomic Practices at all estates.
PF 3	Good implementation of Company's Procedures.
PF 4	Generally good understanding on OSH and Environmental Conservations by workers and stakeholders.

3.3 Status of Nonconformities Previously Identified and OFI

Non-Conformity Report			
NCR Ref #:	2181828-202203-M1	Issue Date:	250/3/2022
Due Date:	26/06/2022	Date of Closure:	01/06/2022
Area/Process:	Bekoh Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.5.3.3 Major
Requirements:	The management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal.		
Statement of Nonconformity:	Found the estate not proper and safe handling, storage and disposal as per Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974.		
Objective Evidence:	For Bekoh Estate, found the inventory of scheduled waste was not available. During site verification found the store of scheduled waste was not secure and not followed as per EQA Scheduled waste Regulation 2005 (Reg 9: Storage of Scheduled waste). There also found an empty container in workers housing area.		

MSPO Public Summary Report
Revision 2 (Nov 2021)

Corrections:	<ol style="list-style-type: none"> 1. Conduct awareness training on scheduled waste handling and storage. 2. Update scheduled waste inventory as per EQA Scheduled Waste Regulation 2005 (Reg 9: Storage of Scheduled Waste). 3. Repair and maintenance of existing temporary Scheduled Waste Store. 4. Collect scheduled waste in workers housing.
Root cause analysis:	No awareness and competency on scheduled waste handling, inventory and storage among workers and estate management personnel.
Corrective Actions:	<ol style="list-style-type: none"> 1. Include Scheduled waste awareness training in annual training plan and conduct the training annually as per plan. 2. Request Scheduled Waste training from Sustainability & Safety Department for person in-charge Scheduled Waste. 3. Upgrade Scheduled Waste storage facility.
Assessment Conclusion:	<p>CAP has been accepted and evidence verified off-site implementation as following:</p> <ol style="list-style-type: none"> a. Records of scheduled waste training dated 30/3/2022 to workers and contractor workers. b. Inventory of scheduled waste dated 30/3/2022. c. Picture of Scheduled waste training and scheduled waste store <p>All the evidence reviewed found adequate and effectively implemented. Hence, the Major NC was closed on 15/6/2022.</p>
Verification Statement:	<ol style="list-style-type: none"> 1. During site verification to both the estates, it was found that the store of scheduled waste was well secured and as per EQA Scheduled waste Regulation 2005 (Reg 9: Storage of Scheduled waste). The store was locked, and the Scheduled Waste items were well segregated with required labels. 2. There was no evidence of Scheduled Waste being disposed at the housing complex as verified during the visit to both estates housing complex. 3. Nevertheless, the inventory and storage of Scheduled Waste at the estates were not in compliance with Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974. It was verified that the estate did not maintain accurate inventory of its generated scheduled waste. <p>Therefore, the major NC has been reissued due to reoccurrence of the same issue under the same indicator.</p>

Non-Conformity Report			
NCR Ref #:	2181828-202203-M2	Issue Date:	25/03/2022
Due Date:	26/06/2022	Date of Closure:	01/06/2022
Area/Process:	Eldred and Bekoh Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.5.5.1 Major
Requirements:	<p>The management shall establish a water management plan to maintain the quality and availability of natural water resources (surface and ground water). The water management plan may include:</p> <ol style="list-style-type: none"> b. Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the estate's current activities. 		

MSPO Public Summary Report
Revision 2 (Nov 2021)

Statement of Nonconformity:	Found no monitoring of outgoing water which may have negative impact into natural waterways in Eldred and Bekoh Estate.
Objective Evidence:	<p>From the HCV report by Malaysian Environmental Consultant dated September 2021, there are HCV for waterways and buffer zone in Bekoh Estate with total 37.58 ha. From the verification, the record of monitoring for outgoing water to natural waterways was not available during audit.</p> <p>In Eldred Estate, HCV assessment record showed 43.25 ha for stream and buffer. The management plan 2021 stated that to ensure to conduct water sampling analysis for river in Eldred however no monitoring record for outgoing water (water sampling) which have impact to natural waterways.</p>
Corrections:	<ol style="list-style-type: none"> 1. Revise and update HCV Management plan on buffer zone management. 2. Obtain quotation for water analysis. Conduct water sampling and send it to be appointed laboratory for analysis to monitor the effect of agricultural activities. Results to be used as baseline value.
Root cause analysis:	No awareness and competency on Water Management among workers and estate management personnel.
Corrective Actions:	Conduct annual waterway monitoring at declared HCV area (waterways and buffer zone) and maintain the record.
Assessment Conclusion:	<p>CAP has been accepted and evidence verified off-site implementation as following:</p> <ol style="list-style-type: none"> 1. Records of quotation (2022/047/Bekoh Estate) for water analysis and record of and invoice after conducting the water analysis dated 17/4/2022 (Invoice no: TL2022/00082) and for Eldred Estate (Invoice no: TI2022/0014) dated 22/05/2022. <p>All the evidence reviewed found adequate and effectively implemented. Hence, the Major NC was closed on 15/06/2022.</p>
Verification Statement:	<p>The estates have monitored the river water quality of the river due to operations which may have negative impact into natural waterways.</p> <ol style="list-style-type: none"> 1. <u>Bekoh Estate</u> There were 2 water Sampling Points identified for River Water Quality Monitoring. Latest sampling was conducted on 30/03/2023. The assigned laboratory is in the midst of finalising the report. Previous report available for the year 2022 for the samples taken on 12/04/2022. The Water Quality Analysis Results indicated the pH, COD and AN complied with respective NWQS class IIA and IIB. 2. <u>Eldred Estate</u> There were 2 water Sampling Points identified for River Water Quality Monitoring. Latest report available was 20/02/2023. The Water Quality Analysis Results indicated the pH, COD and AN complied with respective NWQS class IIA and IIB. <p>The CAP has been verified to be implemented accordingly, this the major non-conformity remains closed.</p>

Non-Conformity Report			
NCR Ref #:	2181828-202203-N1	Issue Date:	25/03/2022
Due Date:	09/06/2023	Date of Closure:	09/06/2023

MSPO Public Summary Report
Revision 2 (Nov 2021)

Area/Process:	Eldred and Bekoh Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3:4.4.5.4 Minor
Requirements:	Management should ensure employees of contractors are paid based on legal or industry minimum standards according to the employment contract agreed between the contractor and his employee.		
Statement of Nonconformity:	Contractor workers deduction/contribution to relevant agencies was not according to legal and industry minimum standards		
Objective Evidence:	Based on the February 2022 pay slip for contractor workers (BXXXXXXXX PXXXXXXXX EXXXXXXXX) employee ID number: 1. 60XXXX-01-58XX There was no evidence that contribution to EPF and SOCSO from employer has been made.		
Corrections:	Contractor immediately makes contribution of EPF and SOCSO to that particular employee. (ID number:) 60XXXX-01-58XX.		
Root cause analysis:	Lack of monitoring on contractor's workers' pay slip.		
Corrective Actions:	<ol style="list-style-type: none"> Engage with contractors and explain MSPO requirement, especially on wages. Monitor EPF and SOCSO contribution by contractors to their workers monthly basis by keeping a copy of EPF and SOCSO contribution at estate office. Monthly basis cross checking of contractor's workers' pay slip with the contribution record provided by contractors. 		
Assessment Conclusion:	<ol style="list-style-type: none"> During document review on salary slips for sample contractors noted that the SOCSO contribution was not documented in the salary slips. Noted during salary slips review found 1 worker with underpaid salary for month of October 2022. <p>Based on the evidence obtained during the assessment, it was verified that the CAP was not effectively implemented. Therefore, the minor non-conformity has been escalated to Major non-conformity under the same indicator.</p>		

Opportunity For Improvement			
Ref:	N/A	Clause:	N/A
Area/Process:	N/A		
Objective Evidence:	N/A		
Verification Statement:	N/A		

3.4 Summary of the Nonconformities and Status

CAR Ref.	Clause & Category (Major / Minor)	Issued Date	Status & Date (Closure)
1711673-201811-M1	Major Clause 4.4.4.2	24/11/2018	Closed on 18/02/2019
1711673-201811-M2	Major Clause 4.5.3.3	24/11/2018	Closed on 18/02/2019
1711673-201811-M3	Major Clause 4.5.6.1	24/11/2018	Closed on 18/02/2019

MSP0 Public Summary Report
Revision 2 (Nov 2021)

1711673-201811-M4	Major Clause 4.4.2.5	24/11/2018	Closed on 18/02/2019
1711673-201811-M5	Major Clause 4.4.5.5	24/11/2018	Closed on 18/02/2019
1711673-201811-M6	Major Clause 4.4.5.9	24/11/2018	Closed on 18/02/2019
1711673-201811-M7	Major Clause 4.5.3.4	24/11/2018	Closed on 18/02/2019
1711673-201811-N1	Minor Clause 4.4.1.1	24/11/2018	Closed on 14/05/2020
1711673-201811-N2	Minor Clause 4.4.5.4	24/11/2018	Closed on 14/05/2020
1923596-202006-M1	Major Clause 4.4.4.2i	18/6/2020	Reissued on 12/03/2021
2032628-202103-M1	Major Clause 4.5.3.2	12/3/2021	Closed on 09/06/2021
2032628-202103-M2	Major Clause 4.4.4.2d	12/3/2021	Closed on 09/06/2021
2181828-202203-M1	Major Clause 4.5.3.3	25/3/2022	Reissued on 09/06/2023
2181828-202203-M2	Major Clause 4.5.5.1	25/3/2022	Closed on 15/06/2022
2181828-202203-N1	Minor Clause 4.4.5.4	25/3/2022	Escalated to Major on 09/06/2023
2355071-202306-M1	Major Clause 4.4.5.11	09/06/2023	Closed on 06/09/2023
2355071-202306-M2	Major Clause 4.4.5.4	09/06/2023	Closed on 06/09/2023
2355071-202306-M3	Major Clause 4.4.4.1	09/06/2023	Closed on 06/09/2023
2355071-202306-M4	Major Clause 4.5.3.3	09/06/2023	Closed on 06/09/2023
2355071-202306-N1	Minor Clause 4.6.1.1	09/06/2023	"Open"
2355071-202306-N2	Minor Clause 4.3.2.3	09/06/2023	"Open"

3.5 Issues Raised by Stakeholders

IS #	Description
1	<p>Feedbacks: Tok Batin, Kg. Tanah Gembor</p> <p>He informed that no land encroachment by the company at this moment. The village has good relationship with the management, and he are aware of the complaint procedure of the company. He informed that local communities in the villages are given job opportunities to work in the Bekoh Estate.</p> <p>The village communities used the estate road as passage to their village. He has issue grievances to the estate regarding bridge that have been damage.</p> <p>Management Responses:</p> <p>Noted on the positive comment. As for the bridge, it was not belonged to the estate as the bridge was built by Majlis Daerah Tangkak. The estate has notified the Majlis Daerah Tangkak regarding the issue.</p> <p>Audit Team Findings:</p> <p>Reviewed the complaint book. No further issues.</p>
2	<p>Feedbacks: Ketua Kampung, Kg. Bekoh</p> <p>He informed that no land encroachment by the company at this moment. He hopes to maintain the good relationship with the management. The estate continuously give contribution to the village when requested.</p>

	<p>He is aware of the complaint procedure of the company as have been brief during stakeholders' consultation meeting. He informed that local communities in the villages are given job opportunities to work in the Bekoh Estate.</p> <p>Management Responses: Noted on the positive comment.</p> <p>Audit Team Findings: Reviewed the stakeholder's consultation minutes meeting. No further issues.</p>
3	<p>Feedbacks: NUPW Representative They informed that they were elected by the workers through election. They have meeting with the management to discuss any issues related to workers. All the issues reported were taken action by the management and resolved accordingly. The workers can discuss with the management on any work related and social issue with the management freely. No issues of discrimination in the estate. The workers were assigned for jobs base on their skills. The workers are free to join the NUPW.</p> <p>Management Responses: Noted on the positive comment.</p> <p>Audit Team Findings: Reviewed the NUPW minutes meeting, SIA management plan. No further issues.</p>
4	<p>Feedbacks: Foreign Workers Representative (Estate) They informed that the management treated everyone equally without discrimination. Their wages are paid accordance to Employment Act 1955 and latest Minimum Wage Order. They have the rights to join any association. The estate conducted Social Dialogue Meeting biweekly. The workers can discuss with the management on any work related and social issue with the management freely. The workers were aware on the complaints and grievances channel.</p> <p>Management Responses: Noted on the positive comment. The management will ensure the compliance of regulations and respect the rights of workers.</p> <p>Audit Team Findings: Reviewed the payslips for all sampled workers found all the workers were paid as per the legal requirements. No further issues.</p>
5	<p>Feedbacks: Female Workers (Gender Committee) They informed that the management treated the female workers equally with male workers. No discrimination occurred. The female workers were given opportunity on promotion of work based on work performance and capability. They also informed that no case of sexual harassment and domestic violence reported. They are aware on the reporting channel if any case of sexual harassment and domestic violence occur in the estate.</p> <p>Management Responses: Noted on the positive comment.</p> <p>Audit Team Findings: Reviewed the payslips, employment contracts and records of meeting minutes of Gender Committee confirmed that no discrimination and sexual harassment reported.</p>
6	<p>Feedbacks: Contractors They informed that they have signed contract agreement with Boustead Plantations prior to provide services. They also have been briefed on the contracts and the code of business conducts prior to the</p>



MSP0 Public Summary Report
Revision 2 (Nov 2021)

	contract signing. The terms and conditions have clearly stated in the agreement included the payment term. The payment was made promptly. The estates continuously conducted due diligence monitoring to the contractors.
	Management Responses: Noted on the positive comment.
	Audit Team Findings: Reviewed the due diligence reports, contract agreements, signed and understand by the contractors. No further issues.

3.6 List of Stakeholders Contacted

<p>Government Officer:</p> <p>-</p>	<p>Community/neighbouring village:</p> <ol style="list-style-type: none"> 1. Kg. Bekoh 2. Kg. Tanah Gembor
<p>Suppliers/Contractors/Vendors:</p> <ol style="list-style-type: none"> 1. BXXXXXX PXXXXXXXXX EXXXXXXXXXX 2. DXXXXX TXXXXXX AXX SXXXXXXXX SXX BXX. 3. PXXXXXXXXX YXXXX MXXXX 4. SXXXXX AXXXXXXXX 	<p>Worker’s Representative/Gender Committee:</p> <ol style="list-style-type: none"> 1. Internal NUPW Representatives 2. Gender Committee 3. Local worker 4. Foreign worker

Section 4: Assessment Conclusion and Recommendation

Acknowledgement of Internal Responsibility and Formal Sign-off of Assessment Findings	
Based on the findings during the assessment Eldred Estate and Bekoh Estate Certification Unit complies with the MS 2530-3:2013. It is recommended that the certification of Eldred Estate and Bekoh Estate Certification Unit is approved and continued.	
Acknowledgement of Assessment Findings	Report Prepared by
Name: MITAH BINTI LIMPU	Name: VIJAY KANNA PAKIRISAMY
Company name: BOUSTEAD PLANTATIONS BERHAD	Company name: BSI SERVICES (MALAYSIA) SDN BHD
Title: SUSTAINABILITY EXECUTIVE	Title: CLIENT MANAGER
Signature: 	Signature: 
Date: 18/09/2023	Date: 14/09/2023

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 -	Boustead Plantations Berhad has established the BPB Sustainability Policy dated 12/07/2021 signed by the Chief Executive Officer. The policy available in the company's website as per link as following: https://www.bousteadplantations.com.my/wp-content/uploads/2022/06/BPB-Sustainability-Policy.pdf The policy was communicated to the external stakeholders during meeting conducted at minimum of once a year. Reviewed the minutes meeting, PowerPoint slide presentation for meeting conducted 30/05/2023 (external) and 01/03/2023 (internal) for Bekoh Estate and 26/01/2023 (external) and 30/01/2023 (internal) for Eldred Estate.	Complied
4.1.1.2	The policy shall also emphasize commitment to continual improvement. - Major compliance -	The policy emphasized the commitment of continuously improve the effectiveness of quality management system for company's traceability and transparency of supply chain. The policy also emphasized commitment of continuous stakeholder engagement that strive to continue to be an active supporter of the sustainability initiative and will work to strengthen MSPO standards and adherence to it. The policy is based on the following guiding principle. - To certify our Business Unit with Sustainability associated certification.	Complied

**MSPO Public Summary Report
Revision 2 (Nov 2021)**

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - To comply with all applicable federal and state laws and codes of practice. - To adopt the Principle and Criteria of Sustainability associated certification as the foundations for our sustainability practices. - To implement sustainability standards laid out in this policy for environmental development and social impact, traceability, and transparency of supply chain, ensuring that all suppliers comply with our commitments as stated in this Sustainability Policy. 	
Criterion 4.1.2 – Internal Audit			
4.1.2.1	<p>Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for further improvement.</p> <p>- Major compliance -</p>	<p>The MSPO internal audit was planned to be conducted annually, in accordance with the Internal Audit Procedure (Boustead Plantations – Internal Audit Procedure; Issue; 1; Date of Issue: July 2016; Revision Date: 24/05/2022; Revision: 2). Internal audit was conducted by Boustead Plantations Berhad HQ - Sustainability & Safety Department. Internal audit was conducted at both estates (Bekoh Estate and Eldred Estate) on 01-28 – 31/03/2023 with total of eleven (14) nonconformances raised.</p>	Complied
4.1.2.2	<p>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.</p> <p>- Major compliance -</p>	<p>The MSPO internal audit was conducted in accordance with the Internal Audit Procedure (Boustead Plantations – Internal Audit Procedure; Issue; 1; Date of Issue: July 2016; Revision Date: 24/05/2022; Revision: 2) which was established by the management. The procedure includes the audit frequency, audit schedule, audit team, performing audit, audit responsibility etc.</p> <p>Audit results were documented in the Audit Report, Audit Report Status Log and Non-Conformance Report (NCR) which addressed the detail</p>	Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		of non-conformances, investigation result & root cause analysis, correction/corrective action, and corrective action plan.	
4.1.2.3	Report shall be made available to the management for their review. - Major compliance -	The Internal Audit Report were emailed to both estates by the Sustainability and Safety Department for their review. Verified the email dated 03/04/2023. Report of internal audit were reviewed in the Management Review Meeting as per minutes of meeting records dated 31/03/2023.	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 were guided by the Supply Chain and Traceability Procedure (SOP Number: SSD/01/SCT-01; Dated 25/01/2022). The procedure states that the Management Review is to be held at planned internals (Once a Year). MSPO Management Review was conducted simultaneously for Eldred Estate and Bekoh Estate on 31/03/2023. The management review minutes meeting was available for verification. The meeting mainly discussed on the Internal Audit that had just been conducted in both the estates. Among agenda discussed were: <ol style="list-style-type: none"> 1. MSPO Certification Status 2. MSPO Supply Chain Status 3. Results of Internal Audit 4. Customer Feedback 5. Preventive and Corrective Action Status 6. Recommendation for Improvement 7. Complain and Grievances 8. Resources Needed 	Complied

Criterion / Indicator	Assessment Findings	Compliance
	9. Any Other Business	
Criterion 4.1.4 – Continual Improvement		
4.1.4.1	<p>The action plan for continual improvement shall be based on consideration of the main social and environmental impact and opportunities of the company.</p> <p>- Major compliance -</p> <p>Eldred Estate and Bekoh Estate have developed a Continuous Improvement Plan, available in the Environmental management Programme (EMP) for the Year 2023 and Social Impact Mitigation Plan. Among the improvements that have been identified are:</p> <p><u>Bekoh Estate</u></p> <ol style="list-style-type: none"> 1. To ensure the slope/ terracing area is minimum or free of facing soil erosion. 2. To ensure zero application of highly toxicity pesticide or herbicides. 3. To minimize soil destruction and reduce frequency of chemicals and fertilizer application. 4. To substitute chemical to cultural and biological practices. 5. Workers Housing - To repair and renovate those damaged doors. Windows and toilets. 6. Healthcare – to provide medical checkup once in 4 months for workers. <p><u>Eldred Estate</u></p> <ol style="list-style-type: none"> 1. To ensure no illegal hunting activities inside or outside the estate perimeter in line with the protection of Wildlife Act 1972. 2. To ensure good quality and healthy waterways by continuously establishing and enhancing the estate buffers. 3. To minimize erosion at slope and terrace areas by planting LCC and construction of silt pits. 	<p>Complied</p>

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		4. To ensure the slope/ terracing area is minimum or free of facing soil erosion. 5. To ensure zero application of highly toxicity pesticide or herbicides. 6. To minimize soil destruction and reduce frequency of chemicals and fertilizer application. 7. Estate house repairing and renovation programme to be carried out.	
4.1.4.2	The company shall establish a system to improve practices in line with new information and techniques or new industry standards and technology (where applicable) that are available and feasible for adoption. - Major compliance -	This is being made upon confirmation of any new projects. Employees were briefed of any new development in basic understanding during the weekly briefings. The management team will be informed of such development during the monthly management meetings. Dissemination of information by the General Manager are transacted during the monthly Managers meetings and emails.	Complied
4.1.4.3	An action plan to provide the necessary resources including training, to implement the new techniques or new industry standard or technology (where applicable) shall be established. - Major compliance -	Where introduction of new machines and new work method, all level of employees will be trained to handle /implement the new techniques and work changes. Monitoring is made by the Estate Managers and Assistants throughout the on-the-job training and familiarization.	Complied
4.2 Principle 2: Transparency			
Criterion 4.2.1 – Transparency of information and documents relevant to MSPO requirements			
4.2.1.1	The management shall communicate the information requested by the relevant stakeholders in the appropriate languages and forms, except those limited by commercial confidentiality or disclosure that could result in negative environmental or social outcomes.	Boustead Plantations Berhad has established BPB Sustainability Policy, dated 12/07/2021 that includes the transparency commitment. Internal and external stakeholder communication on policies were done based on request of information by any stakeholder.	Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	<p>Boustead Plantations Berhad has established Grievances Procedure, rev. 0 dated 01/03/2022. Refer doc. no. HR/2022/023/003. The procedure has outlined the communication procedure in the Flow Chart for Grievances Procedure.</p> <p>The consultation and communication were conducted through stakeholder meeting, dialogs, request letter, feedbacks letter phone call between the operating units and stakeholder (internal and external). Reviewed the minutes meeting, PowerPoint slide presentation for meeting conducted 30/05/2023 (external) and 01/03/2023 (internal) for Bekoh Estate and 26/01/2023 (external) and 30/01/2023 (internal) for Eldred Estate.</p>	
4.2.1.2	<p>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.</p> <p>- Major compliance -</p>	<p>Both estates Unit holds copies of each of the management documents that are required to be publicly available.</p> <p>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 in the estates.</p> <p>All the policies such as Sustainability Policy, Quality Policy, Safety and Health Policy and Electrical Safety Policy were properly documented and publicly available in the company's website as well as other sustainability information practiced by the company. Refer: https://www.bousteadplantations.com.my/sustainability-approach-policies/</p>	Complied
Criterion 4.2.2 – Transparent method of communication and consultation			
4.2.2.1	<p>Procedures shall be established for consultation and communication with the relevant stakeholders.</p> <p>- Major compliance -</p>	<p>Boustead Plantations Berhad has established Grievances Procedure, rev. 0 dated 01/03/2022. Refer doc. no. HR/2022/023/003. The</p>	Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		<p>procedure has outlined the communication procedure in the Flow Chart for Grievances Procedure.</p> <p>The estates communicated the procedure to the internal and external stakeholders during Stakeholders Consultation Meetings conducted on annually basis. Reviewed the minutes meeting, PowerPoint slide presentation for meeting conducted 30/05/2023 (external) and 01/03/2023 (internal) for Bekoh Estate and 26/01/2023 (external) and 30/01/2023 (internal) for Eldred Estate.</p>	
4.2.2.2	<p>A management official should be nominated to be responsible for issues related to Indicator 1 at each operating unit.</p> <p>- Minor compliance -</p>	<p><u>Bekoh Estate</u></p> <p>The estate has established the Social and Communication Panel as per appointment letter dated 01/01/2023 signed by the Estate Manager.</p> <p><u>Eldred Estate</u></p> <p>The estate has appointed the Sustainability Staff as person responsible for communication, consultation, and grievances as per appointment letter dated 15/01/2023 signed by the Estate Manager.</p>	Complied
4.2.2.3	<p>List of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders should be properly maintained.</p> <p>- Major compliance -</p>	<p>The list of internal and external stakeholders maintained with indication of category for external stakeholder among local communities, authorities, contractors, suppliers, and vendors etc.</p> <p>Consultation and communication were conducted through written reports and meetings. Internal and External Stakeholders Consultation Meetings conducted on annually basis. Reviewed the minutes meeting, PowerPoint slide presentation for meeting conducted 30/05/2023 (external) and 01/03/2023 (internal) for Bekoh Estate and 30/01/2023 (internal) for Eldred Estate.</p>	Complied
Criterion 4.2.3 – Traceability			

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
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 -	SOP on Traceability of FFB Production was detailed out in the Supply Chain and Traceability Procedure (SOP Number: SSD/01/SCT-01) which was established dated 25/01/2022. Eldred Estate and Bekoh Estate sends their FFB to Telok Sengat POM. Weighbridge tickets were available for verification and maintained for traceability of all FFBs sent to the mill. Weighbridge tickets were sampled for the estates.	Complied
4.2.3.2	The management shall conduct regular inspections on compliance with the established traceability system. - Major compliance -	Traceability Inspection was carried out on monthly basis by the Estate Management at the respective estates. The inspections are done to ensure the traceability system is well implemented. The inspection is documented in the "FFB Traceability Checklist – Manual Loading Conventional System". The details of the records show the traceability process being monitored from estate field to the mill. Sighted the traceability audit report for both estates dated for January 2023 – May 2023.	Complied
4.2.3.3	The management should identify and assign suitable employees to implement and maintain the traceability system. - Minor compliance -	Bekoh Estate and Eldred Estate have identified and appointed their employee to be responsible for the traceability of the FFB from the estate to the mill. <u>Bekoh Estate</u> The management has appointed Ms. Norazelah Binti Ahmad as the Traceability of FFB Representative for the estate as stated in the appointment letter dated 04/01/2023 undersigned by the Estate Manager. <u>Eldred Estate</u> The management has appointed Mr. Saiful Bin Amir as the Traceability of FFB Representative for the estate as stated in the appointment letter dated 21/01/2023 undersigned by the Estate Manager.	Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance																		
4.2.3.4	Records of sales, delivery or transportation of FFB shall be maintained. - Major compliance -	<p>Delivery of FFB from Eldred Estate and Bekoh Estate from field to Telok Sengat POM was monitored closely by the estate management. Sighted the records of delivery or transportation of FFB. These records are maintained, and the documents are kept by the estates and mill.</p> <table border="1"> <tr> <td><u>Estate</u></td> <td>Bekoh Estate</td> <td>Eldred Estate</td> </tr> <tr> <td><u>Date</u></td> <td>03/05/2023</td> <td>26/02/2023</td> </tr> <tr> <td><u>Product</u></td> <td>FFB</td> <td>FFB</td> </tr> <tr> <td><u>Ticket Number</u></td> <td>LB 5865</td> <td>S0004853/54</td> </tr> <tr> <td><u>Nett Weight</u></td> <td>33,160 Kg</td> <td>41,000 Kg</td> </tr> <tr> <td><u>Vehicle Number</u></td> <td>JPL 3227</td> <td>AMQ 7758</td> </tr> </table>	<u>Estate</u>	Bekoh Estate	Eldred Estate	<u>Date</u>	03/05/2023	26/02/2023	<u>Product</u>	FFB	FFB	<u>Ticket Number</u>	LB 5865	S0004853/54	<u>Nett Weight</u>	33,160 Kg	41,000 Kg	<u>Vehicle Number</u>	JPL 3227	AMQ 7758	Complied
<u>Estate</u>	Bekoh Estate	Eldred Estate																			
<u>Date</u>	03/05/2023	26/02/2023																			
<u>Product</u>	FFB	FFB																			
<u>Ticket Number</u>	LB 5865	S0004853/54																			
<u>Nett Weight</u>	33,160 Kg	41,000 Kg																			
<u>Vehicle Number</u>	JPL 3227	AMQ 7758																			
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 -	<p>The operating units continued to comply with the legal and other requirements. Compliance to each applicable law and regulation is monitored by the operating units and sustainability team.</p> <p>The operating units had obtained and renewed license and permits as required by the law. Among others the licenses/permit viewed were as follows:</p> <p><u>Bekoh Estate</u></p> <ol style="list-style-type: none"> 1. Permit for Scheduled Controlled Goods, Diesel Purchase and Storage permit no. MR/PD/SK-0380 @ SKS 89 valid till 11/06/2024. 2. MPOB License no. 616049002000 valid till 31/07/2023. 3. Worker’s deduction permit ref. no. TK(NJ) U – 25 dated 13/03/2019. 	Complied																		

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		<p><u>Eldred Estate</u></p> <ol style="list-style-type: none"> MPOB License no. 504635402000 valid till 31/12/2023. Weighbridge calibration certificate no. B1904675 with safety sticker no. 1.4K Q014079 dated 08/11/2022. Salary deduction permit for electricity and water supply with approval letter ref. no. TK (NJ) U-24 dated 12/08/2018. Permit for Scheduled Controlled Goods, Diesel Purchase and Storage permit no. JH(SGT) 0042/99 PSK valid till 05/11/2023. 	
4.3.1.2	<p>The management shall list all laws applicable to their operations in a legal requirements register.</p> <p>- Major compliance -</p>	<p>All operating units have Legal & Other Requirements Register (LORR) covering all the necessary regulatory requirements.</p> <p>Reviewed the latest Legal & Other Requirements Register (LORR) dated 06/01/2023. Among the latest update in the register as follow:</p> <ol style="list-style-type: none"> Occupational Safety and Health (Amendment) Act 2022 Employment Act (Amendment) Act 2022 Anti-Sexual Harassment Act 2022 	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>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.</p>	Complied
4.3.1.4	<p>The management should assign a person responsible to monitor compliance and to track and update the changes in regulatory requirements.</p> <p>- Minor compliance -</p>	<p>Boustead Plantations Berhad has appointed the Manager from Sustainability and Safety Department to update the operating units for any changes on law and other requirement.</p> <p>Bekoh Estate and Eldred Estate has appointed the Sustainability Staffs as person responsible to update the legal and other requirements as</p>	Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance																				
		per appointment letter dated 01/01/2023 and 29/01/2023 respectively signed by the Estates Manager.																					
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 -	There was no evidence to show that oil palm cultivation activities at the sampled estates had diminished the land use rights of others. Verified documents to show legal ownership of its land.	Complied																				
4.3.2.2	The management shall provide documents showing legal ownership or lease, history of land tenure and the actual use of the land. - Major compliance -	<p>Verified the land titles shown that the legal ownership of the company. Sample of land title as below:</p> <p><u>Bekoh Estate</u></p> <table border="1"> <thead> <tr> <th>Title no.</th> <th>Lot no.</th> </tr> </thead> <tbody> <tr> <td>21XXXX</td> <td>Lot 208</td> </tr> </tbody> </table> <p>The estate paid the quit rent on annually basis. Reviewed the latest payment FY 2023 as per receipt no. F0913746.</p> <p><u>Eldred Estate</u></p> <table border="1"> <thead> <tr> <th>Title no.</th> <th>Lot no.</th> </tr> </thead> <tbody> <tr> <td>11XXXX</td> <td>537</td> </tr> <tr> <td>11XXXX</td> <td>538</td> </tr> <tr> <td>11XXXX</td> <td>534</td> </tr> <tr> <td>11XXXX</td> <td>536</td> </tr> <tr> <td>9XXXX</td> <td>542</td> </tr> <tr> <td>9XXXX</td> <td>540</td> </tr> <tr> <td>98XXXX</td> <td>461</td> </tr> </tbody> </table> <p>The estate paid the quit rent on annually basis. Reviewed the latest payment FY 2023 as per receipt no. G0010854, G0010855, G0010856, G0010857, G0010858, G0010859 and G0010860.</p>	Title no.	Lot no.	21XXXX	Lot 208	Title no.	Lot no.	11XXXX	537	11XXXX	538	11XXXX	534	11XXXX	536	9XXXX	542	9XXXX	540	98XXXX	461	Complied
Title no.	Lot no.																						
21XXXX	Lot 208																						
Title no.	Lot no.																						
11XXXX	537																						
11XXXX	538																						
11XXXX	534																						
11XXXX	536																						
9XXXX	542																						
9XXXX	540																						
98XXXX	461																						

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
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><u>Eldred Estate</u> Legal perimeter boundary has been maintained by the management. There was no evidence of plantings beyond the perimeter boundary as verified during the site visit. The estate conducted monthly monitoring on the boundary markers and records of monitoring were available for verification.</p> <p><u>Bekoh Estate</u> Legal perimeter boundary markers were not clearly demarcated, maintained and monitored. During the site visit to the estate, the boundary markers could not be identified as the boundary markers were not clearly and visibly demarcated. There was no evidence of documented evidence of the boundary markers available. In addition, there were no evidence of regular monitoring being done at the boundary markers available for verification.</p>	Minor Noncompliance
4.3.2.4	<p>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).</p> <p>- Minor compliance -</p>	<p>There is no land dispute in sampled estates at the time of audit. The land belongs to Boustead Plantations and land ownership documents verified.</p> <p>There was no encroachment of land by both estates. Maps available as per sample UAV Mapping; Field Hectarage Statement by Eldred Estate and Bekoh Estate.</p>	NA
Criterion 4.3.3 – Customary rights			
4.3.3.1	<p>Where lands are encumbered by customary rights, the company shall demonstrate that these rights are understood and are not being threatened or reduced.</p> <p>- Major compliance -</p>	<p>The estate lands are legally owned by the company. There is no customary land encumbrance in the estates at the time of audit verified through interviewed with the smallholders and local communities.</p> <p>The estate legal boundary was clearly demarcated. The company has constructed trenches, wooden pegs and gates to differentiate the land</p>	NA

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		boundaries. No issues related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during as of the time of audit.	
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights land, if any, should made available. - Minor compliance -	The estate lands are legally owned by the company. There is no customary land encumbrance in the estates at the time of audit verified through interviewed with the smallholders and local communities. The estate legal boundary was clearly demarcated. The company has constructed trenches, wooden pegs, and gates to differentiate the land boundaries. No issues related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during as of the time of audit.	NA
4.3.3.3	Negotiation and FPIC shall be recorded and copies of negotiated agreements should be made available. - Major compliance -	The estate lands are legally owned by the company. There is no customary land encumbrance in the estates at the time of audit verified through interviewed with the smallholders and local communities. The estate legal boundary was clearly demarcated. The company has constructed trenches, wooden pegs, and gates to differentiate the land boundaries. No issues related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during as of the time of audit.	NA
4.4 Principle 4: Social responsibility, health, safety and employment condition			
Criterion 4.4.1: Social Impact Assessment (SIA)			
4.4.1.1	Social impact should be identified and plans are implemented to mitigate the negative impacts and promote the positive ones. - Minor compliance –	Social impact assessment for both sample estates has been conducted by Malaysian Environmental Consultants Sdn. Bhd. as per report entitled Social Impact Assessment, Boustead Plantations Berhad dated	Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		29/06/2018. Base on the findings identified during the assessment and feedbacks	
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 -	Boustead Plantations Berhad has established Grievances Procedure, rev. 0 dated 01/03/2022. Refer doc. no. HR/2022/023/003. The procedure has outlined the communication procedure in the Flow Chart for Grievances Procedure.	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 procedure has outlined the communication procedure in the Flow Chart for Grievances Procedure. In the flowchart established stated the timeline to resolve the complaints and grievances received. Noted during document review, most of the complaint and grievances were regarding housing and building repairs. The complaints and grievances we resolved in timely manners with acknowledgement from the complainants. Reviewed the sampled of complaints and grievances as follows: 1. Housing repair request for house no. 58A and 58B dated 31/05/2023 and resolve on 06/06/2023. 2. Building repair request for shops dated 17/05/2022 and resolve on 18/05/2023. 3. Housing repair request for house no. 54B dated 18/05/2023 and resolve on 19/05/2023. 4. Housing repair request for house no 30A dated 08/02/2023 and resolve on 11/02/2023	Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
4.4.2.3	A complaint form should be made available at the premises, where employees and affected stakeholders can make a complaint. - Minor compliance -	As per Grievances Procedure, rev. 0 dated 01/03/2022 in Appendix 1 Grievances Form. The form was available at the estate's office upon request by the stakeholders. The form is implemented to record any complaints from the stakeholders. The estates management has taken action to rectify the complaints and updated the actions taken in the form. The complainant has acknowledged on the complaint form after the issue has been resolved by the estate management.	Complied
4.4.2.4	Employees and the surrounding communities should be made aware that complaints or suggestions can be made any time. - Minor compliance -	Employees were made aware on the complaints and grievances through various ways such as monthly meeting, periodical training, and daily/weekly briefing. The internal and external stakeholders were informed about the mechanism of complaints management through stakeholders' consultation meeting. Reviewed the minutes meeting, PowerPoint slide presentation for meeting conducted 30/05/2023 (external) and 01/03/2023 (internal) for Bekoh Estate and 26/01/2023 (external) and 30/01/2023 (internal) for Eldred Estate.	Complied
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 -	Record review found that previous complaints and requests for the past 24 months were still available.	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 -	The operating units continues contribute to the local communities. Among the contributions in FY 2022/23 as follows: <u>Bekoh Estate</u> 1. Contribution to workers and staff for Hari Raya dated 19/04/2023.	Complied

Criterion / Indicator		Assessment Findings	Compliance
		2. Contribution for workers and staff affected by flood dated 04/03/2023. <u>Eldred Estate</u> 1. Assist to grass cutting at surrounding area of Sekolah Agama Bekok dated March 2022. 2. Gotong royong at Masjid dated May 2022. 3. Monetary contribution to SJKT Bekok for activity and beautification program dated 20/03/2023.	
Criterion 4.4.4: Employees safety and health			
4.4.4.1	An occupational safety and health policy and plan shall be documented, effectively communicated and implemented. - Major compliance -	Boustead Plantations Bhd has established Safety and Health Policy signed by the Chief Executive Officer (CEO) dated 12/07/2021. The policy states the company's commitment towards ensuring and promoting a safe work environment for the workers and operations. The policy was communicated through trainings, briefings and displayed on notice boards. The estates have established Occupational Safety and Health Action Plan 2023. The management plan includes the OSHA Meetings, Trainings, PPE Usage and Emergency Response Plans among others. <u>Eldred Estate</u> 1. The NRA Report (Document Number: N087/2022 – 014) has recommended that the Tractor Driver, Mechanic, Carabao Driver and Grass Cutter to undergo Audiometric Test every year. There was no evidence of the audiometric test being conducted for the mentioned workers at the estate. 2. The Oxygen and Acetylene tanks used for welding works at the estate were not equipped with Flashback Arrestors. The risk	Major Non-compliance

Criterion / Indicator		Assessment Findings	Compliance
		<p>associated to leakage were not adequately assessed in the HIRARC.</p> <p><u>Bekoh Estate</u></p> <p>1. During the field visit at Bekoh Estate, it was sighted that there were 2 tractor drivers not wearing appropriate PPE (Safety Helmet) while driving the tractors. This was not in line with the HIRARC for Tractor Drivers.</p> <p>Thus, Major Non-compliance were raised.</p>	
4.4.4.2	<p>The occupational safety and health plan shall cover the following:</p> <p>a) A safety and health policy, which is communicated and implemented.</p> <p>b) The risks of all operations shall be assessed and documented.</p> <p>c) An awareness and training programme which includes the following requirements for employees exposed to pesticides:</p> <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 <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 to Occupational Safety</p>	<p>The occupational safety and health plan cover the following:</p> <p>a. Boustead Plantations Bhd has established Safety and Health Policy signed by the CEO dated 12/07/2021. In the policy stated the company's commitment to ensure and promote the safety work environment for the workers and operations. The policy was communicated through training, briefing, and displayed on notice board. Latest Safety and Health Policy training was conducted on 20/02/2023 at Bekoh Estate.</p> <p>b. The procedure for HIRARC was established in the document Sustainability & Safety Department SOP – HIRARC Procedure; SOP Number: SSD/03/HRP – 02; Effective Date: 25/01/2023; Revision: 02. HIRARC was available for all operations within the estates to identify the hazards, assess and recommended control measures to minimize the risks. Among the HIRARC sampled were Harvesting, Spraying, Manuring and Creche.</p> <p>Chemical Health Risk Assessment (CHRA) was conducted in compliance with Occupational Safety and Health (USECHH) regulation 2000.</p>	Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator	Assessment Findings	Compliance
	<p>Health (Classification Packaging and Labeling) Regulation 1997 and 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 must have knowledge and access to latest national regulations and collective agreements.</p> <p>g) The management shall conduct regular two-way communication with their employees where issues affecting their business such as employee's health, safety and welfare are discussed openly. Records from such meeting are kept and the concerns of the employees and any remedial actions taken are recorded.</p> <p>h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.</p> <p>i) Employees trained in First Aid should be present at all field operations. A First Aid Kit equipped with approved contents should be available at each worksite.</p> <p>j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.</p> <p>- Major compliance -</p>	<ul style="list-style-type: none"> - Bekoh Estate CHRA was conducted on 02/11/2018 by ENV Consultancy & Monitoring Services Sdn Bhd. The CHRA Report (Reference Number: HQ/04/ASS/00/193 – 2018/038) was available for verification. - Eldred Estate CHRA was conducted on 02/11/2018 by ENV Consultancy & Monitoring Services Sdn Bhd. The CHRA Report (Reference Number: HQ/04/ASS/00/193 – 2018/079) was available for verification. <p>Medical Surveillance was conducted to establish workers health status when they work in an environment where they are exposed to hazardous chemicals.</p> <ul style="list-style-type: none"> - Medical Surveillance was conducted for 20 workers in Bekoh Estate, deemed to be exposed to chemicals and fumes. The medical surveillance was conducted at UNI Klinik, Permas Jaya. The results indicated that all workers were fit to work with no occupational related concerns. - Medical Surveillance was conducted for 12 workers in the estate, deemed to be exposed to chemicals and fumes. The medical surveillance was conducted at Klinik Segamat. The results indicated that all workers were fit to work with no occupational related concerns. <p>Noise Risk Assessment was conducted in compliance with Occupational Health and Safety Regulations (Noise) 2019.</p> <ul style="list-style-type: none"> - NRA was conducted by Handstech Solution Services Sdn Bhd on 10/02/2022 for Bekoh Estate. The Baseline Assessment Report (Document Number: N087/2022 – 013) was available for verification.

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator	Assessment Findings	Compliance
	<ul style="list-style-type: none"> - NRA was conducted by Handstech Solution Services Sdn Bhd on 12/02/2022 for Eldred Estate. The Baseline Assessment Report (Document Number: N087/2022 – 014) was available for verification. c. The estates have established a training and awareness program for employees exposed to chemicals used at the estate to ensure continuous awareness to the employees. The training was conducted by the Manager, Asst. Manager and representative from the chemical suppliers to the supervisors and operators. <ul style="list-style-type: none"> <u>Bekoh Estate</u> - Chemical Handling and Management Training – 13/02/2023 - Chemical Premixing and Chemical Handling Training – 28/04/2023 <u>Eldred Estate</u> - Spraying Training – 18/05/2023 - P&D Spraying Training – 11/04/2023 - Chemical Premixing Training – 08/02/2023 d. The estates have provided appropriate PPE to all workers according to the job type and requirements. The PPE given as per HIRARC requirements. Sighted the PPE issuance records documented in 'PPE Issuance Record' logbook. The PPE issued recorded by workers and job designation. e. Procedures of chemical handling is presented in several documents, such as: <ul style="list-style-type: none"> - Chemical Handling Management; Issue: 01; Date of Issue: 11/10/2019. - Prosedur Kerja Selamat – Campuran Bahan Kimia Berbahaya; 	

**MSPO Public Summary Report
Revision 2 (Nov 2021)**

Criterion / Indicator	Assessment Findings	Compliance
	<p>Document Date: 20/06/2019.</p> <ul style="list-style-type: none"> - Prosedur Kerja Selamat – Meracun; Document Date: 12/03/2011. <p>f. The Estate manager of the respective estates were appointed to be the Safety and Health Committee Chairman at the estates as stated in the appointment letters undersigned by the Head of Business Unit, Occupational Safety and Health Committee. Estate management has appointed Safety Committee Members consists of OSH Coordinator, Secretary, representatives from Employer and representatives from Employee as per appointment letter by the Estate Manager.</p> <p>g. The Estate Management conducted regular OSH committee meetings on bimonthly basis and when necessary due to accidents that occur. In the meeting, discussed issue on employees’ safety, health, and welfare such as estate safety and health achievement report, estate security, safety compliance by contractors, workplace inspection, legal compliance, safety, and health training.</p> <ul style="list-style-type: none"> - Bekoh Estate conducted regular Safety and Health Committee Meetings. Sighted the latest Meeting Minutes dated 01/06/2023, 01/03/2023, 18/11/2022 and 22/09/2022 available for verification. - Eldred Estate conducted regular Safety and Health Committee Meetings. Sighted the latest Meeting Minutes dated 22/03/2023, 21/12/2022, 08/09/2022 and 25/06/2022 available for verification. <p>h. Emergency Response Team has been established at both estates. The ERT Team organization chart were available for verification.</p>	

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator	Assessment Findings	Compliance
	<p>The ERP has been established to include Fire, Flood, Chemical Spillage, Accident, first aid among others.</p> <p>The estate has established Emergency Response Team lead by the Estate Managers. Fire Drill Training was conducted at the estates as below.</p> <ul style="list-style-type: none"> - Fire Drill and Awareness Training conducted at Bekoh Estate on 23/01/2023. - Fire Drill and Awareness Training conducted at Eldred Estate on 30/05/2023. <p>i. First aiders were present at various operations at the estate. The first aiders were responsible for first aid box at each operations/team assigned to them by the management. The first aid box was recently replenished with records of monthly monitoring available for verification.</p> <ul style="list-style-type: none"> - Bekoh Estate: There were 3 certified first aiders at the estate. The first aiders underwent training the Introduction to First Aid and Cardiopulmonary Resuscitation on 14/12/2021 with the certificate valid for 3 years. The First Aid Box Holders were trained on the first aid box usage with records of training available date 06/04/2023. - Eldred Estate: There were 6 certified first aiders at the estate. The first aiders underwent training the Introduction to First Aid and Cardiopulmonary Resuscitation on 14/12/2021 with the certificate valid for 3 years. The First Aid Box Holders were trained on the first aid box usage with records of training available date 17/05/2023. <p>j. Accident records are recorded and maintained in the estate and discussed during the bimonthly held JKKP Meetings.</p>	

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - Bekoh Estate reported no accident cases for the year 2022. The JKKP 8 Form for the year ending 2022 has been submitted to DOSH on 27/01/2023. As for the year 2023 there were 2 incidents with no lost days reported in the estate. - There was no accident reported for the year 2022 in the estate. Sighted the JKKP 8 form submission to JKKP for the year 2022 as well. There were no injuries reported at the estates for the year 2023 as of to date. 	
Criterion 4.4.5: Employment conditions			
4.4.5.1	<p>The management shall establish policy on good social practices regarding human rights in respect of industrial harmony. The policy shall be signed by the top management and effectively communicated to the employees.</p> <p>- Major compliance -</p>	<p>Boustead Plantations Berhad has established the BPB Sustainability Policy dated 12/07/2021 signed by the Chief Executive Officer.</p> <p>Under section 2. Recognize the Right of All Employees, the policy stated the company commitment on:</p> <p>2.1. No Exploitation of People 2.2. Respect Human Rights 2.3. Safety and Health</p> <p>The policy available in the company's website as per link as following: https://www.bousteadplantations.com.my/wp-content/uploads/2022/06/BPB-Sustainability-Policy.pdf</p>	Complied
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>Addressed in the BPB Sustainability Policy dated 12/07/2021 signed by the Chief Executive Officer.</p> <p>Under section 2. Recognize the Right of All Employees, the policy stated the company commitment on:</p> <p>2.2.3. Provide fair and equal employment opportunities regardless race, nationality, religion, or gender, and practice no contract</p>	Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance																												
		substitution. Training and development opportunities are provided based on business need, job requirements and individual qualification to ensure that employees are able to utilize their full potential.																													
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 Salary Slip and conditions as per Employment Contracts. Reviewed the sample employment contracts, checkroll records, overtime form and salary slip for sampled workers as follows:</p> <p><u>Bekoh Estate</u></p> <table border="1"> <thead> <tr> <th>Harvester</th> <th>General Workers</th> </tr> </thead> <tbody> <tr> <td>1. 0624J</td> <td>3. 0529D</td> </tr> <tr> <td>2. 0625G</td> <td>4. 0530D</td> </tr> <tr> <td></td> <td>5. 0545B</td> </tr> <tr> <td></td> <td>6. 0594J</td> </tr> <tr> <td></td> <td>7. 0618E</td> </tr> <tr> <td></td> <td>8. 0621I</td> </tr> </tbody> </table> <p><u>Eldred Estate</u></p> <table border="1"> <thead> <tr> <th>Harvester</th> <th>General Workers</th> </tr> </thead> <tbody> <tr> <td>1. 0194</td> <td>5. 0136</td> </tr> <tr> <td>2. 0204</td> <td>6. 0073</td> </tr> <tr> <td>3. 0201</td> <td>7. 0084</td> </tr> <tr> <td>4. 0198</td> <td>8. 0039</td> </tr> <tr> <td></td> <td>9. 0182</td> </tr> <tr> <td></td> <td>10. 0181</td> </tr> </tbody> </table>	Harvester	General Workers	1. 0624J	3. 0529D	2. 0625G	4. 0530D		5. 0545B		6. 0594J		7. 0618E		8. 0621I	Harvester	General Workers	1. 0194	5. 0136	2. 0204	6. 0073	3. 0201	7. 0084	4. 0198	8. 0039		9. 0182		10. 0181	Complied
Harvester	General Workers																														
1. 0624J	3. 0529D																														
2. 0625G	4. 0530D																														
	5. 0545B																														
	6. 0594J																														
	7. 0618E																														
	8. 0621I																														
Harvester	General Workers																														
1. 0194	5. 0136																														
2. 0204	6. 0073																														
3. 0201	7. 0084																														
4. 0198	8. 0039																														
	9. 0182																														
	10. 0181																														
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>All contractors’ workers salary payments were monitored by the estates to ensure the contractors workers were paid based on legal or industry minimum standards. The contractors were required to submit all the worker’s salary slips for review.</p>	Major Noncompliance																												

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
	<p>- Minor compliance -</p>	<p><u>Bekoh Estate</u> Reviewed the employment agreement, attendance records and salary slip for the month of June 2022, October 2022 and March 2023 for the workers with C 817XXXX and C 817XXXX.</p> <ol style="list-style-type: none"> 1. During document review on salary slips for sample contractor's workers with passport no. C 817XXXX and C 817XXXX for the month of June 2022, October 2022 and March 2023, noted that the SOCSO contribution was not documented in the salary slips. 2. Noted during salary slips review, 1 worker with underpaid salary for month of October 2022. Details as follows: <ul style="list-style-type: none"> - Worker's passport no: C 817XXXX - Working day: 25 days - Salary that should be paid: RM 57.69 x 25 = RM 1,442.25 - Actual Salary paid: RM 1415.22 - Different: RM 27.03 <p><u>Eldred Estate</u> Reviewed the employment agreement, attendance records and salary slip for the month of June 2022, October 2022 and March 2023 for workers with passport no. C572XXXX, C572XXXX, EJ0611XXXX and EJ040XXXX. Noter that all salary slips, and payment were made as per legal or industry minimum standards according to the employment contract agreed between the contractor and his employee.</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</p>	<p>Info provided in workers registration card with information consist of employee number, name, division, pay, NRIC/Passport no,</p>	Complied

**MSPO Public Summary Report
Revision 2 (Nov 2021)**

Criterion / Indicator		Assessment Findings	Compliance
	should contain full names, gender, date of birth, date of entry, a job description, wage and the period of employment. - Major compliance -	employment category, nationality, DOB, age, race and status in the payroll system.	
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 is available for each and every employee indicated in the employment records. - Major compliance -	The management has established employment contract for all workers and contractors' workers. All the terms and conditions stated in the employment agreement were as per Labour Act 1955, latest MAPA/NUPW Agreement and Minimum Wage Order 2022 (amendment). The contract spells details as follows: <ol style="list-style-type: none"> 1. Duration of Employment 2. Workplace 3. Salary 4. Working hours 5. Medics 6. Accommodations 7. Compliance 8. Employment Disaster Scheme 9. Employment Cost 10. Transportation cost to and from origin country (foreign workers) 11. Income tax 12. Public holidays 13. Sick leave 14. Annual leave 15. Unpaid vacation leave (foreign workers) 	Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator	Assessment Findings	Compliance																												
	<p>16. Workplace transportation 17. Work equipment 18. Termination of service 19. Safety and health 20. Passport keeping 21. Movement 22. Other terms and condition</p> <p>The contact was agreed and signed by both employer and employee. Reviewed the employment contract for workers with ID no. as follows: Bekoh Estate</p> <table border="1" data-bbox="1050 834 1547 1106"> <thead> <tr> <th>Harvester</th> <th>General Workers</th> </tr> </thead> <tbody> <tr> <td>1. 0624J</td> <td>3. 0529D</td> </tr> <tr> <td>2. 0625G</td> <td>4. 0530D</td> </tr> <tr> <td></td> <td>5. 0545B</td> </tr> <tr> <td></td> <td>6. 0594J</td> </tr> <tr> <td></td> <td>7. 0618E</td> </tr> <tr> <td></td> <td>8. 0621I</td> </tr> </tbody> </table> <p>Eldred Estate</p> <table border="1" data-bbox="1050 1157 1547 1385"> <thead> <tr> <th>Harvester</th> <th>General Workers</th> </tr> </thead> <tbody> <tr> <td>1. 0194</td> <td>5. 0136</td> </tr> <tr> <td>2. 0204</td> <td>6. 0073</td> </tr> <tr> <td>3. 0201</td> <td>7. 0084</td> </tr> <tr> <td>4. 0198</td> <td>8. 0039</td> </tr> <tr> <td></td> <td>9. 0182</td> </tr> <tr> <td></td> <td>10. 0181</td> </tr> </tbody> </table>	Harvester	General Workers	1. 0624J	3. 0529D	2. 0625G	4. 0530D		5. 0545B		6. 0594J		7. 0618E		8. 0621I	Harvester	General Workers	1. 0194	5. 0136	2. 0204	6. 0073	3. 0201	7. 0084	4. 0198	8. 0039		9. 0182		10. 0181	
Harvester	General Workers																													
1. 0624J	3. 0529D																													
2. 0625G	4. 0530D																													
	5. 0545B																													
	6. 0594J																													
	7. 0618E																													
	8. 0621I																													
Harvester	General Workers																													
1. 0194	5. 0136																													
2. 0204	6. 0073																													
3. 0201	7. 0084																													
4. 0198	8. 0039																													
	9. 0182																													
	10. 0181																													

**MSPO Public Summary Report
Revision 2 (Nov 2021)**

Criterion / Indicator	Assessment Findings	Compliance																												
<p>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 -</p>	<p>Management has established proper time recording system that makes working hours and overtime transparent for both employees and employer.</p> <p>The estate management monitor the attendance and working time through checkroll book. Overtimes will be recorded in Overtime Form which is transparent to workers and the number of overtimes will be shown in the payslips.</p> <p>Reviewed the checkroll records, overtime form and salary slip for June 2022, October 2022 and January and March 2023 for sampled workers as follows:</p> <p>Bekoh Estate</p> <table border="1" data-bbox="1048 826 1547 1054"> <thead> <tr> <th>Harvester</th> <th>General Workers</th> </tr> </thead> <tbody> <tr> <td>1. 0624J</td> <td>3. 0529D</td> </tr> <tr> <td>2. 0625G</td> <td>4. 0530D</td> </tr> <tr> <td></td> <td>5. 0545B</td> </tr> <tr> <td></td> <td>6. 0594J</td> </tr> <tr> <td></td> <td>7. 0618E</td> </tr> <tr> <td></td> <td>8. 0621I</td> </tr> </tbody> </table> <p>Eldred Estate</p> <table border="1" data-bbox="1048 1106 1547 1331"> <thead> <tr> <th>Harvester</th> <th>General Workers</th> </tr> </thead> <tbody> <tr> <td>1. 0194</td> <td>5. 0136</td> </tr> <tr> <td>2. 0204</td> <td>6. 0073</td> </tr> <tr> <td>3. 0201</td> <td>7. 0084</td> </tr> <tr> <td>4. 0198</td> <td>8. 0039</td> </tr> <tr> <td></td> <td>9. 0182</td> </tr> <tr> <td></td> <td>10. 0181</td> </tr> </tbody> </table>	Harvester	General Workers	1. 0624J	3. 0529D	2. 0625G	4. 0530D		5. 0545B		6. 0594J		7. 0618E		8. 0621I	Harvester	General Workers	1. 0194	5. 0136	2. 0204	6. 0073	3. 0201	7. 0084	4. 0198	8. 0039		9. 0182		10. 0181	<p>Complied</p>
Harvester	General Workers																													
1. 0624J	3. 0529D																													
2. 0625G	4. 0530D																													
	5. 0545B																													
	6. 0594J																													
	7. 0618E																													
	8. 0621I																													
Harvester	General Workers																													
1. 0194	5. 0136																													
2. 0204	6. 0073																													
3. 0201	7. 0084																													
4. 0198	8. 0039																													
	9. 0182																													
	10. 0181																													

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance				
4.4.5.8	<p>The working hours and breaks of each individual employee as indicated in the time records shall comply with legal regulations and collective agreements. Overtime shall be mutually agreed and shall always be compensated at the rate applicable and shall meet the applicable legal requirement.</p> <p>- Major compliance -</p>	<p>Working hours were at 7.5 hours a day at 6 days a week. Total working hours per week were at 45 hours.</p> <p>The overtime rate after 7.5 hours daily rated is: Process.</p> <ul style="list-style-type: none"> • Normal working – daily rated / 8 hours x 1.5. • Restday - daily rated / 8 hours x 2.0 • Public holiday – daily rated / 8 hours x 3.0. <p>The overtime rate after 7.5 hours piece rated is: Harvester.</p> <ul style="list-style-type: none"> • Mon - Sat – flat rate • Sunday – flat rate x 2.0 • Public holiday – flat rate x 3.0 <p>Verified the salary slips, the payment and calculation of overtime well distributed.</p>	Complied				
4.4.5.9	<p>Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements.</p> <p>- Major compliance -</p>	<p>Salary slips clearly shows the calculations of gross salary, all deductions and net salary of a worker. The salary slips were distributed to workers on the day of payment.</p> <p>For daily rated workers, wages and overtime were paid according to the check-roll muster attendance records. Total hours of overtime were recorded in the overtime form.</p> <p>For piece-rated workers, wages were paid based on the daily check-roll books with records of daily piece-rated work achieved.</p> <p>Reviewed the salary slips for the month of June 2022, October 2022 and March 2023 for the workers with employment ID. no. as follows: Bekoh Estate</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;">Harvester</td> <td style="width: 50%; text-align: center;">General Workers</td> </tr> <tr> <td style="text-align: center;">1. 0624J</td> <td style="text-align: center;">3. 0529D</td> </tr> </table>	Harvester	General Workers	1. 0624J	3. 0529D	Complied
Harvester	General Workers						
1. 0624J	3. 0529D						

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings		Compliance														
		2. 0625G Eldred Estate <table border="1"> <tr> <td>Harvester</td> <td>General Workers</td> </tr> <tr> <td>1. 0194</td> <td>5. 0136</td> </tr> <tr> <td>2. 0204</td> <td>6. 0073</td> </tr> <tr> <td>3. 0201</td> <td>7. 0084</td> </tr> <tr> <td>4. 0198</td> <td>8. 0039</td> </tr> <tr> <td></td> <td>9. 0182</td> </tr> <tr> <td></td> <td>10. 0181</td> </tr> </table>	Harvester	General Workers	1. 0194	5. 0136	2. 0204	6. 0073	3. 0201	7. 0084	4. 0198	8. 0039		9. 0182		10. 0181	4. 0530D 5. 0545B 6. 0594J 7. 0618E 8. 0621I	
Harvester	General Workers																	
1. 0194	5. 0136																	
2. 0204	6. 0073																	
3. 0201	7. 0084																	
4. 0198	8. 0039																	
	9. 0182																	
	10. 0181																	
4.4.5.10	<p>Other forms of social benefits should be offered by the employer to employees, their families or the community such as incentives for good work performance, bonus payment, professional development, medical care and health provisions.</p> <p>- Minor compliance -</p>	<p>The social benefits for worker incentives for good work performance bonus, price bonus, transport allowance, professional development, medical care and health provisions are for entire work force.</p> <p>Water subsidy of 35 gallons / 160 litres (RM4.84) per month was given to each worker.</p>		Complied														
4.4.5.11	<p>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.</p> <p>- Major compliance -</p>	<p>Visit to line site area found that playground, football field, mosque and temple, etc. were available and free access to all the workers and dependents. Sundry shop and crèche were available at housing compound.</p> <p>Worker's housing was provided with adequate beds, clean running water from taps, kitchen and toilet facility. The housing water and electricity supply was from government source.</p> <p>Noted during interview with the workers, the housing condition were satisfactory. If there are any issues required housing repair, the</p>		Major Non Compliance														

**MSPO Public Summary Report
Revision 2 (Nov 2021)**

Criterion / Indicator		Assessment Findings	Compliance
		<p>workers will inform the management by filling form and the repair will be done in appropriate period. There was no complaint, and grievance related to housing standard.</p> <p><u>Bekoh Estate</u></p> <p>Sighted during site visit at the housing area, it was noted that the main drain and drain surrounding houses located in front of the temple were clogged with debris and garden waste.</p> <p>This was against the Workers’ Minimum Standards of Housing and Amenities Regulations 1990 – Amendment 2021 which updated on 06/03/2021 in section 23 (1)(b) stated.</p> <p>“The perimeter drains around each dwelling or block of dwellings including all outlet drains are kept in a good state of repair and clear of refuse or undergrowth to permit free flow of water”</p>	
4.4.5.12	<p>The management shall establish a policy and provide guidelines to prevent all forms of sexual harassment and violence at the workplace.</p> <p>- Major compliance -</p>	<p>Addressed in the BPB Sustainability Policy dated 12/07/2021 signed by the Chief Executive Officer.</p> <p>Under section 2. Recognize the Right of All Employees, the policy stated the company commitment on:</p> <p>2.3.2. Nurture safe and healthy working environment free from sexual harassment including educate women on their rights also awareness program to the workforce.</p> <p>Gender committee has been established in the estate. The participant was from the estate female staff, female workers and spouse. The meeting was conducted twice a year. Reviewed the latest minutes meeting conducted on 08/02/2023.</p>	Complied
4.4.5.13	<p>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</p>	<p>Addressed in the BPB Sustainability Policy dated 12/07/2021 signed by the Chief Executive Officer.</p>	Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance				
	<p>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.</p> <p>- Major compliance -</p>	<p>Under section 2. Recognize the Right of All Employees, the policy stated the company commitment on:</p> <p>2.1.2. Respect the right to freedom of association/collective bargaining in organizations that are not against the laws of the Malaysian government.</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. Work by children is acceptable on family farms, under adult supervision, and when not interfering with their education programmes. Children shall not exposed to hazardous working conditions.</p> <p>- Major compliance -</p>	<p>Addressed in the BPB Sustainability Policy dated 12/07/2021 signed by the Chief Executive Officer.</p> <p>Under section 2. Recognize the Right of All Employees, the policy stated the company commitment on:</p> <p>2.1.4. Practice no child exploitation and comply with Child & Young Person (Employment) (Amendment) Act 2019, where young persons were employed, they are not allowed from carrying out tasks involving any hazardous work or any employment other than those specified in the act.</p> <p>Reviewed the workers master list confirmed there is no child or young person employed by the estates</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>Eldred Estate and Bekoh Estate have established a training program for all workers based on the training need analysis conducted on a yearly basis. The program was documented in the Occupational Safety and Health Action Plan 2023.</p> <p>Records of trainings were maintained by the estates as below: -</p> <p><u>Bekoh Estate</u></p> <table border="1"> <thead> <tr> <th>Training</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> </tr> </tbody> </table>	Training	Date			Complied
Training	Date						

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings		Compliance
		Manuring, PPE and SDS Training	09/01/2023	
		Tractor and MTG Driver Training	06/03/2023	
		Harvesting Safety Training	16/03/2023	
		Checkpoint Security System Training	14/12/2022	
		Sexual Harassment Management at Workplace Training	06/03/2023	
		Scheduled Waste Training	30/03/2022	
		Hearing Conservation Training	14/02/2023	
		Zero Burning Policy and HCV Training	30/03/2023	
		Eldred Estate		
		Training	Date	
		Nursery – Loading Seedling Training	29/05/2023	
		Security Training – AP and Security	13/05/2023	
		Workshop Training	10/05/2023	
		Weighbridge Training	25/04/2023	
		Diesel Tank Training	18/04/2023	
		Salary Deduction Explanation	01/04/2023	
		Harvesting Training	19/02/2023	
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 -	Eldred Estate and Bekoh Estate have conducted training need analysis for all employees, management and contractors. The training need analysis was conducted based on the job designation and training required by the job type and available for verification.		Complied
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 to the documented	A training programme has been developed and available in Occupational Safety and Health Training Plan 2023. The trainings were		Complied

Criterion / Indicator		Assessment Findings	Compliance
	training procedure. - Minor compliance -	sighted to have also included Gender Specific Training and involves staffs, workers and contractors.	
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 developed, effectively communicated and implemented. - Major compliance -	Boustead Plantations Berhad has established Boustead Plantations Berhad - Sustainability Policy dated 12/07/2021 undersigned by the CEO. The policy states the company's commitments to ensure and promote clean environments for all its employees and operations. The policy was communicated to all workers through morning briefings and displayed on the notice boards.	Complied
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 estates have established SOPs for Environmental Aspect Impact Evaluation and documented in Procedure Boustead Plantations Bhd – HSE Manual – Environmental Aspect/Impact Evaluation dated January 2018. The scoring and evaluation criteria were provided in the Manual. The estates have conducted the environmental aspects and impacts analysis documented in Environmental Aspects and Impacts Identification Form. The assessment was reviewed as and when there are new environment impacts identified. Latest review was conducted on 05/03/2023 at Bekoh Estate for New Construction of Workshop and 21/02/2023 at Eldred Estate for Store Cleaning. The management plan with mitigation measures has been established for each activity with significant impacts to the environment based on the Environmental Aspect and Impact Assessment and Environmental Monitoring Report.	Complied

Criterion / Indicator		Assessment Findings	Compliance
4.5.1.3	<p>An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, effectively implemented and monitored.</p> <p>- Major compliance -</p>	<p>The estates have documented improvement plans to mitigate negative impacts and promote activities with positive impacts in the Environment Management Programme (EMP) for the year 2023. The improvement plans are further elaborated in the Water Management Plan, Pollution Prevention Plan and Waste Management Plan. Sighted sampled the implementation as follows:</p> <ol style="list-style-type: none"> 1. To ensure the slope/ terracing area is minimum or free of facing soil erosion. 2. To ensure zero application of highly toxicity pesticide or herbicides. 3. To minimize soil destruction and reduce frequency of chemicals and fertilizer application. 4. To substitute chemical to cultural and biological practices. 5. To upkeep natural waterways in the estates & comply to the JPS guideline on minimum width for river reserve. 6. No chemical invention and manuring shall be carried out in the riparian reserved. Only manual slashing or weeding is allowed. 7. Wo maintain/establish soft grasses in mature plantings at the interrow field & collection drains edges and roadside. 8. To maintain sampling point at the river – incoming & outgoing. To carry out water sampling on a yearly basis. 	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>The estate has established the Environment Management Programme (EMP) for the year 2023 based on the Environmental Aspect and Impact Evaluation.</p> <p>The estates continue to promote activities that gives positive impact to the environment by continuously providing awareness to the</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance												
		employees which was communicated through training, briefing and signages.													
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 estates continuously provided awareness training to all employees on environmental policy, objectives, and management plan as per training plan established. Among the awareness and trainings conducted and verified are below. <u>Bekoh Estate</u> 1. Scheduled Waste Training – 30/03/2022 2. Zero Burning and HCV Training – 30/03/2023 <u>Eldred Estate</u> 1. Recycling Training – 26/03/2023	Complied												
4.5.1.6	Management shall organize regular meetings with employees where their concerns about environmental quality are discussed. - Major compliance -	Environmental related matters were discussed during Environmental Meeting held quarterly. Workers interviews reveal that they are encouraged to discuss environmental issues with the management. Sighted the Environmental Meeting Minutes dated 31/03/2023 for Bekoh Estate and 22/03/2023 for Eldred Estate.	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 -	The monitoring of non-renewable energy usage is done monthly. Sighted the sampled monitoring records for diesel usage per FFB production for the review period as follows: <u>Bekoh Estate</u> <table border="1" data-bbox="1048 1262 1877 1396"> <thead> <tr> <th>Month</th> <th>Diesel (Litres)</th> <th>Water (m³)</th> <th>Electricity (kWh)</th> </tr> </thead> <tbody> <tr> <td>Jun 2022</td> <td>2474</td> <td>4454.00</td> <td>15230</td> </tr> <tr> <td>Jul 2022</td> <td>2180</td> <td>4626.00</td> <td>15744</td> </tr> </tbody> </table>	Month	Diesel (Litres)	Water (m ³)	Electricity (kWh)	Jun 2022	2474	4454.00	15230	Jul 2022	2180	4626.00	15744	Complied
Month	Diesel (Litres)	Water (m ³)	Electricity (kWh)												
Jun 2022	2474	4454.00	15230												
Jul 2022	2180	4626.00	15744												

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings				Compliance		
		Aug 2022	2883	4273.00	14961			
		Sep 2022	2371	4931.00	14962			
		Oct 2022	2693	4328.00	15139			
		Nov 2022	2297	4329.00	14613			
		Dec 2022	2558	4781.00	14800			
		Jan 2023	2257	5075.00	14150			
		Feb 2023	2840	4950.00	14147			
		Mar 2023	2075	4957.00	13337			
		Apr 2023	2062	4418.00	14828			
		May 2023	2662	4808.00	15760			
		<u>Eldred Estate</u>						
		Month	Diesel (Litres)	Water (m ³)	Electricity (kWh)			
		Jun 2022	2133	4405	4662			
		Jul 2022	2184	4078	4383			
		Aug 2022	2224	4042	4151			
		Sep 2022	2071	4028	4556			
		Oct 2022	2266	3922	4527			
		Nov 2022	2092	4361	4507			
		Dec 2022	2341	4182	4238			
		Jan 2023	1694	3815	4238			
Feb 2023	1626	3983	4617					
Mar 2023	1744	3605	4822					
Apr 2023	1498	3875	5723					
May 2023	1972	4416	4638					

Criterion / Indicator		Assessment Findings	Compliance																		
4.5.2.2	<p>The oil palm premises shall estimate the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations. This shall include fuel use by contractors, including all transport and machinery operations.</p> <p>- Major compliance -</p>	<p>The estate estimates the usage of non-renewable energy (diesel) for genset and operations in the reduction Fossil Fuel Consumption plan (Diesel).</p> <p>The Estimation Diesel for 3 Years was available as below:</p> <p><u>Fossil Fuel Consumption Plan (Litres)</u></p> <table border="1"> <thead> <tr> <th>Estate</th> <th>2024</th> <th>2025</th> <th>2026</th> <th>2027</th> <th>2028</th> </tr> </thead> <tbody> <tr> <td>Bekoh Estate</td> <td>20,800</td> <td>21,000</td> <td>22,200</td> <td>22,000</td> <td>21,800</td> </tr> <tr> <td>Eldred Estate</td> <td>35,017</td> <td>40,110</td> <td>40,488</td> <td>40,320</td> <td>42,840</td> </tr> </tbody> </table>	Estate	2024	2025	2026	2027	2028	Bekoh Estate	20,800	21,000	22,200	22,000	21,800	Eldred Estate	35,017	40,110	40,488	40,320	42,840	Complied
Estate	2024	2025	2026	2027	2028																
Bekoh Estate	20,800	21,000	22,200	22,000	21,800																
Eldred Estate	35,017	40,110	40,488	40,320	42,840																
4.5.2.3	<p>The use of renewable energy should be applied where possible.</p> <p>- Minor compliance -</p>	No opportunity for renewable energy to be used at the estate visited.	Complied																		
Criterion 4.5.3: Waste management and disposal																					
4.5.3.1	<p>All waste products and sources of pollution shall be identified and documented.</p> <p>- Major compliance -</p>	<p>All waste products and sources of pollution was identified and documented in the Waste Management Plan 2023. The waste has been identified as follows:</p> <table border="1"> <thead> <tr> <th>Source</th> <th>Types of Waste</th> </tr> </thead> <tbody> <tr> <td>Estate fields</td> <td>Palm biomass, Chemical containers, Fertiliser bags.</td> </tr> <tr> <td>Estate Nursery</td> <td>Plastic polybags, Normal bins</td> </tr> <tr> <td>Store Chemicals</td> <td>Chemical containers, Cardboard Boxes</td> </tr> <tr> <td>Store fertilizers</td> <td>Fertilizers bags, Recyclables</td> </tr> <tr> <td>Workshop</td> <td>Filters, Lubricant, Battery, Rags and gloves, Tyres, Scrap iron, chemical containers, Recyclables.</td> </tr> <tr> <td>Linesite</td> <td>Sewage, Greywater, Human Waste, Recyclables</td> </tr> <tr> <td>Office</td> <td>Recyclables, Normal Bins, Electronic Waste</td> </tr> <tr> <td>Clinic</td> <td>Clinical waste</td> </tr> </tbody> </table>	Source	Types of Waste	Estate fields	Palm biomass, Chemical containers, Fertiliser bags.	Estate Nursery	Plastic polybags, Normal bins	Store Chemicals	Chemical containers, Cardboard Boxes	Store fertilizers	Fertilizers bags, Recyclables	Workshop	Filters, Lubricant, Battery, Rags and gloves, Tyres, Scrap iron, chemical containers, Recyclables.	Linesite	Sewage, Greywater, Human Waste, Recyclables	Office	Recyclables, Normal Bins, Electronic Waste	Clinic	Clinical waste	Complied
Source	Types of Waste																				
Estate fields	Palm biomass, Chemical containers, Fertiliser bags.																				
Estate Nursery	Plastic polybags, Normal bins																				
Store Chemicals	Chemical containers, Cardboard Boxes																				
Store fertilizers	Fertilizers bags, Recyclables																				
Workshop	Filters, Lubricant, Battery, Rags and gloves, Tyres, Scrap iron, chemical containers, Recyclables.																				
Linesite	Sewage, Greywater, Human Waste, Recyclables																				
Office	Recyclables, Normal Bins, Electronic Waste																				
Clinic	Clinical waste																				

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings		Compliance
		Creche, Shop, Canteen & Recreational Areas	Recyclables & Normal Bins.	
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> <ul style="list-style-type: none"> a) Identifying and monitoring sources of waste and pollution b) Improving the efficiency of resource utilization and recycling of potential wastes as nutrients or converting them into value-added by-products <p>- Major compliance -</p>	<p>The estates have established waste management plan base on the waste identification conducted and documented in Waste Management Plan 2023.</p> <p>SOP for scheduled waste management was established and available in the Sustainability and Safety Department SOP – Scheduled Wastes Procedure; Doc Number: SSD/02/SW-02; Effective Date: 03/01/2023. Sighted the implementation of the Waste Management Plan for Eldred Estate and Bekoh Estate as follows:</p> <ul style="list-style-type: none"> a. Domestic wastes were collected 2 times a week and disposed at designated landfill. Sighted the domestic waste collection records for 2023 for the estates. b. The estate monitors the Empty pesticide Container Records in the estates and recorded in the Daily Monitoring of Empty Chemical Containers checklist. c. The estate maintains the inventory of scheduled waste generated and documented in the Record of Scheduled Waste Generated form. 		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>SOP for scheduled waste management was established and available in the Sustainability and Safety Department SOP – Scheduled Wastes Procedure; Doc Number: SSD/02/SW-02; Effective Date: 03/01/2023.</p> <p>The estates also have a proper Scheduled Waste Store for storing use chemical drums until time of disposal by DOE authorized waste</p>		Major Noncompliance

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator	Assessment Findings	Compliance
	<p>disposal contractor. Disposal was done by scheduled waste disposal company authorized and licensed by Department of Environment.</p> <p>Sighted the sampled of Scheduled Waste Disposal as below:</p> <p><u>Bekoh Estate</u></p> <p>Scheduled Waste (SW 305); Empty Chemical Container; Date: 27/03/2023; Consignment Note: 2023032710FUSV74; Quantity: 1.5 Mt; Contractor: Kualiti Alam Sdn Bhd.</p> <p><u>Eldred Estate</u></p> <ol style="list-style-type: none"> 1. Spent Filters (SW410); Disposal Date: 06/06/2023; Document Number: 0177695; Contractor: Kualiti Alam Sdn Bhd. 2. Empty Chemical Containers (SW409); Disposal Date: 06/06/2023; Document Number: 0177696; Contractor: Kualiti Alam Sdn Bhd. 3. Contaminated Cotton Rags (SW410); Disposal Date: 06/06/2023; Document Number: 0177697; Contractor: Kualiti Alam Sdn Bhd. 4. Spent Lubricant (SW305); Disposal Date: 06/06/2023; Document Number: 0177693; Contractor: Kualiti Alam Sdn Bhd. 5. Used Battery (SW102); Disposal Date: 06/06/2023; Document Number: 0177694; Contractor: Kualiti Alam Sdn Bhd. <p>Nevertheless, the inventory and storage of Scheduled Waste at the estates were not in compliance with Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974, Evidence as below.</p> <p><u>Eldred Estate and Bekoh Estate</u></p> <ol style="list-style-type: none"> 1. (9) Storage of Scheduled Waste - "Any person may store scheduled wastes generated by him for 180 days or less after its 	

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		<p><i>generation....". It was verified that the estate has stored SW409, SW305 and SW410 exceeding the allowable timeline.</i></p> <p>2. <i>(11) A waste generator shall keep accurate and up-to-date inventory in accordance with the Fifth Schedule of the categories and quantities of scheduled wastes being generated, treated and disposed of and of materials or product recovered from such scheduled wastes for a period up to three years from the date the scheduled wastes was generated. It was verified that the estate did not maintain accurate inventory of its generated scheduled waste.</i></p> <p>Thus, Major Noncompliance was raised.</p>	
4.5.3.4	<p>Empty pesticide containers shall be punctured and disposed in an environmentally and socially responsible way, such that there is no risk of contamination of water sources or to human health. The disposal instructions on manufacturer’s labels should be adhered to. Reference should be made to the national programme on recycling of used HDPE pesticide containers.</p> <p>- Major compliance -</p>	<p>Excess chemical containers that were not used for premixing was categorized under scheduled waste and disposed through scheduled waste contractor. The latest disposal of empty pesticide containers for the estates are as below.</p> <p><u>Bekoh Estate</u></p> <ul style="list-style-type: none"> – Scheduled Waste (SW 409); Empty Chemical Container; Date: 27/03/2023; Consignment Note: 2023032710FUSV74; Quantity: 1.5 Mt; Contractor: Kualiti Alam Sdn Bhd. <p><u>Eldred Estate</u></p> <ul style="list-style-type: none"> – Scheduled Waste (SW 409); Empty Chemical Container; Date: 27/03/2023; Consignment Note: 2023032710FUSV74; Quantity: 1.5 Mt; Contractor: Kualiti Alam Sdn Bhd. 	Complied
4.5.3.5	<p>Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourses.</p> <p>- Minor compliance -</p>	<p><u>Bekoh Estate</u></p> <p>Domestic waste was collected 2 times week and disposed at designated landfill located far from housing area. The collection records for the year 2023 were available for verification for both</p>	Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
		<p>estates. Visit to the landfills at indicated that the landfill was well managed. There was no disposal of scheduled or recyclable waste at the landfill during the visit.</p> <p><u>Eldred Estate</u></p> <p>Domestic waste is disposed via local municipal council, Majlis Daerah Labis. The assigned contractor, SWM Environmental Sdn Bhd send their trucks to collect the domestic waste from the estate housing complex on a weekly basis. Records of collection were available for verification.</p>	
Criterion 4.5.4: Reduction of pollution and emission			
4.5.4.1	<p>An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, scheduled wastes, solid wastes and effluent.</p> <p>- Major compliance -</p>	<p>The established Environmental Management Plan has covered the plans for reduction of pollution and emission at the estates. It has been further detailed out in the Pollution Prevention Plan for 2023.</p> <p>The Environmental Aspect & Impact evaluation has been conducted to assess the impacts of the operations that contribute towards pollutions and emissions at the estates. The mitigation plans have then been established in the Pollution Prevention Plan for 2023.</p>	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>Pollution Prevention Plan for 2023 included assessments of all polluting activities within the estate operation such as waste, air emissions and water discharges as mentioned in 4.5.1.3.</p>	Complied
Criterion 4.5.5: Natural water resources			
4.5.5.1	<p>The management shall establish a water management plan to maintain the quality and availability of natural water resources</p>	<p>Eldred Estate and Bekoh Estate have developed its Water Management Plan for 2023 and available for verification. It monitored water quality of incoming and outgoing waters to identify any adverse effect from the estate activities. The plan considers the efficient use of resources,</p>	Complied

Criterion / Indicator	Assessment Findings	Compliance
<p>(surface and ground water). The water management plan may include:</p> <ul style="list-style-type: none"> a. Assessment of water usage and sources of supply. b. Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the estate’s current activities. c. Ways to optimize water and nutrient usage to reduce wastage (e.g. having in place systems for re-use, night application, maintenance of equipment to reduce leakage, collection of rainwater, etc.). d. Protection of water courses and wetlands, including maintaining and restoring appropriate riparian buffer zones at or before planting or replanting, along all natural waterways within the estate. e. Where natural vegetation in riparian areas has been removed, a plan with a timetable for restoration shall be established and implemented. f. Where bore well is being use for water supply, the level of the ground water table should be measured at least annually. <p>- Major compliance -</p>	<p>ensure amongst others that the use of water did not impact on other users and avoid contamination of ground and surface water. Sighted the implementation of the management plan as follows:</p> <ol style="list-style-type: none"> 1. The estates monitor the water consumption on monthly basis. Water consumption monitored include domestic usage and estate operation. The water consumption has been detailed out under indicator 4.5.2.1. 2. Adequate water for domestic use and consumption is available via government body Syarikat Air Johor. 3. The estates have maintained their allocated riparian zones in accordance with their established guideline. Records of Riparian Zone monitoring for the estate were available for verification. Interview with the sampled workers showed that the workers understand the restriction and the consequence of agrochemicals application in the riparian zones. 4. The estates continuously monitor the river water quality. <p><u>Bekoh Estate</u></p> <p>There were 2 water Sampling Points identified for River Water Quality Monitoring. Latest sampling was conducted on 30/03/2023. The results have not been provided by the assigned laboratory. Previous report available was for the year 2022 for the samples taken on 12/04/2022. The Water Quality Analysis Results indicated the pH, COD and AN complied with respective NWQS class IIA and IIB.</p> <p><u>Eldred Estate</u></p> <p>There were 2 water Sampling Points identified for River Water Quality Monitoring. Latest report available was 20/02/2023. The</p>	

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance									
		Water Quality Analysis Results indicated the pH, COD and AN complied with respective NWQS class IIA and IIB.										
4.5.5.2	No construction of bunds, weirs and dams across main rivers or waterways passing through an estate. - Minor compliance -	There were no construction of bunds, weirs and dams across main rivers or waterways passing through the estates.	Complied									
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). - Minor compliance -	Water management plan includes rainwater harvesting, desilting of roadside drains and etc. For housing complex, the rainwater harvesting was used for cleaning housing and nursery compound.	Complied									
Criterion 4.5.6: Status of rare, threatened, or endangered species and high biodiversity value												
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: 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), that could be significantly affected by the grower(s) activities. - Major compliance -	Boustead Plantations Berhad has established the document HCV Assessment Report (Multi-Site), Johor (2018). A Supplementary Document entitled Supplementary Document - Mapping Upgrade for Boustead Johor Estates 2018 High Conservation Value Assessment Report dated September 2021 was available for verification conducted by Malaysian Environmental Consultants. HCV has been identified in the estates as below: <table border="1" data-bbox="1048 1098 1870 1300"> <thead> <tr> <th>Estate</th> <th>HCV</th> <th>Description</th> </tr> </thead> <tbody> <tr> <td>Bekoh Estate</td> <td>1, 3, 4 and 6</td> <td>Hindu Temple, Hindu Cemetery, Chinese Cemetery, Riparian Buffer, and Steep Area.</td> </tr> <tr> <td>Eldred Estate</td> <td>1, 2, 3, 4 and 6</td> <td>Chinese Temple, Steep Slope and River Buffer.</td> </tr> </tbody> </table>	Estate	HCV	Description	Bekoh Estate	1, 3, 4 and 6	Hindu Temple, Hindu Cemetery, Chinese Cemetery, Riparian Buffer, and Steep Area.	Eldred Estate	1, 2, 3, 4 and 6	Chinese Temple, Steep Slope and River Buffer.	Complied
Estate	HCV	Description										
Bekoh Estate	1, 3, 4 and 6	Hindu Temple, Hindu Cemetery, Chinese Cemetery, Riparian Buffer, and Steep Area.										
Eldred Estate	1, 2, 3, 4 and 6	Chinese Temple, Steep Slope and River Buffer.										
4.5.6.2	If rare, threatened or endangered species, or high biodiversity value, are present, appropriate measures for management	Awareness to workforce generally given through briefing at the muster ground/induction. Signage to restrict hunting was put up at strategic	Complied									

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
	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 -	places in the estates such as entrance gates and boundary with local community. Interview with workers showed that they were aware of the restrictions. The estate’s management records any sighting of wildlife in the estate premises in the RTE Record Book.	
4.5.6.3	A management plan to comply with Indicator 1 shall be established and effectively implemented, if required. - Major compliance -	The estate has established HCV Action Plan & Progress To Maintain HCV Sites FY 2023 dated 30/01/2023 as per recommendation by assessor. Sighted the implementation of the management plan as follows: 1. The estates have marked all designated HCVs with signages indicating the HCV area. 2. The estates conducted monitoring and patrolling at HCV and potential HCV area on monthly basis. 3. The estate recorded the wild animal sighted in the estate in RTE Records book. Reviewed the records FY 2021 and to-date FY 2023. 4. The estates conduct water quality monitoring for the rivers that flow through the estate by sampling of the incoming and outgoing water sent to accredited labs. 5. The estates have conducted regular awareness training on HCV and RTE to its workers.	Complied
Criterion 4.5.7: Zero burning practices			

Criterion / Indicator		Assessment Findings	Compliance
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 -	Boustead Plantations Bhd has established Boustead Plantations Bhd - Sustainability Policy dated 12/07/2021 undersigned by the CEO. The policy states the company's commitments to ensure zero burning in all operations at all business units for the purpose of replanting, unless approved by the authority, in compliance with Environmental Quality Act 1974. No open burning noted based on the records on the land clearing and felling for the replanting at the estate. Method of land clearing and preparation was used such as felling & chipping, cambering/land forming and path construction.	Complied
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 -	No open burning noted based on the records on the land clearing and felling for the replanting at the estates. Method of land clearing and preparation was used such as felling & chipping, cambering/land forming and path construction.	NA
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 -	No open burning noted based on the records on the land clearing and felling for the replanting at the estates. Method of land clearing and preparation was used such as felling & chipping, cambering/land forming and path construction.	NA
4.5.7.4	Previous crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched. - Minor compliance -	No open burning noted based on the records on the land clearing and felling for the replanting at the estates. Method of land clearing and preparation was used such as felling & chipping, cambering/land forming and path construction.	Complied
4.6 Principle 6: Best Practices			

Criterion / Indicator		Assessment Findings	Compliance
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 Bhd has established the Agriculture Manual (Oil Palm Circular) covers felling and clearing, planting material, weeding, manuring, pest & disease, census & thinning out, drains, road & bridges, soil/water conservation, boundaries, fences & survey, supplying, pruning, collection (harvesting), external transport and etc. Nevertheless, the monitoring of River Water Quality was not done in accordance with the standard operating procedures. <u>Eldred Estate</u> There was no evidence that the River Water Sampling was done by an accredited lab. This was not in line with the Boustead Plantations – Water Sampling Procedure; Issue: 1; Date: Jan 2019; 4.0 Procedure; c) Sampling Methods – ... And it shall be tested and analyze by accredited lab only.	Minor Non-Compliance
4.6.1.2	Where oil palm is grown within permitted levels on sloping land, appropriate soil conservation measures shall be implemented to prevent both soil erosion as well as siltation of drains and waterways. Measures shall be put in place to prevent contamination of surface and groundwater through runoff of either soil, nutrients or chemicals. - Major compliance -	The management strategy for planting on slopes is addressed in the Boustead Plantations Berhad – <i>Polisi Kemampanan BPB</i> dated 12/07/2021 undersigned by the CEO. Based on the policy, there will be no new planting or replanting done on slopes 25° unless approved by state government. Planting of cover crops to be done on slopes exceeding 25° and development of management plans for areas not suitable for oil palm cultivation.	Complied
4.6.1.3	A visual identification or reference system shall be established for each field. - Major compliance -	Visual identification has been established for each field and divided into division and blocks. Each block is named by road and visual identification (field marker) erected for reference. Cross checked with the records and the pictorial evidence provided found to be consistent.	Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance																		
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 -	Eldred Estate and Bekoh Estate have established 5 years business plan and BPB Final Budget – Financial Year 2023 as a guidance for daily estate operations. Sighted the Projection 2024 – 2028 available for verification. The business plan contains Mature Area Hectares (HA), Yield (Crops), Estate Costs (General Charges, Upkeep and Cultivation, Manuring, Roads & Bridges, External Transport and depreciation), Estate Other Expenditure (Replanting Area), Capex, Sundry Revenue and Planted Area Reconciliation.	Complied																		
4.6.2.2	Where applicable, an annual replanting programme shall be established. Long term replanting programme should be established and review annually, where applicable every 3-5 years. - Major compliance -	Eldred Estate and Bekoh Estate established a replanting program spanned over a 5-year period till 2028. As of now there are no plans for replanting soon as all palms are within the prime age category. Table below in Ha. <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Year</th> <th>2024</th> <th>2025</th> <th>2026</th> <th>2027</th> <th>2028</th> </tr> </thead> <tbody> <tr> <td>Eldred Estate</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td>Bekoh Estate</td> <td>80.10</td> <td>62.30</td> <td>40.30</td> <td>64.10</td> <td>96.0</td> </tr> </tbody> </table>	Year	2024	2025	2026	2027	2028	Eldred Estate	-	-	-	-	-	Bekoh Estate	80.10	62.30	40.30	64.10	96.0	Complied
Year	2024	2025	2026	2027	2028																
Eldred Estate	-	-	-	-	-																
Bekoh Estate	80.10	62.30	40.30	64.10	96.0																
4.6.2.3	The business or management plan may contain: 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 - Major compliance -	Eldred Estate and Bekoh Estate have established 5 years business plan and BPB Final Budget – Financial Year 2023 as a guidance for daily estate operations. Sighted the Projection 2024 – 2028 available for verification. The business plan contains Mature Area Hectares (HA), Yield (Crops), Estate Costs (General Charges, Upkeep and Cultivation, Manuring, Roads & Bridges, External Transport and depreciation), Estate Other Expenditure (Replanting Area), Capex, Sundry Revenue and Planted Area Reconciliation.	Complied																		

Criterion / Indicator		Assessment Findings	Compliance
4.6.2.4	The management plan shall be effectively implemented and the achievement of the goals and objectives shall be regularly monitored, periodically reviewed and documented. - Major compliance -	The management plan was effectively implemented, and the achievement of the goals and objectives were regularly monitored, documented and reviewed through Monthly Progress Reports, Monthly Accounts Reports, Annual Financial Reports, Agronomist Visit Reports and Internal Audit Report.	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 -	<p>The pricing mechanism was included contract agreement between the Boustead Plantations Berhad with the Contractors.</p> <p>Reviewed the contract agreement as follows:</p> <p><u>Bekoh Estate</u></p> <ol style="list-style-type: none"> 1. Memorandum of agreement between Boustead Plantations Berhad with BXXXXXXXX PXXXXXXXXXX EXXXXXXXXXX, Contract no. Bkh-Bpe 02/2023 dated 01/02/2023 in Contract Harvesting Rate Schedule FY 2023 2. Memorandum of agreement between Boustead Plantations Berhad with SXX YXXXXXXXXXXXX KXXX EXXXXXXXXXX, contract no. Bkh-Syke 04/2023 and Bkh-Syke 05/2023 dated 01/02/2023 in in Contract Harvesting Rate Schedule FY 2023 and pruning rate of payments. <p><u>Eldred Estate</u></p> <ol style="list-style-type: none"> 1. Memorandum of agreement between Boustead Eldred Sdn. Bhd. with BXXXXXXXX PXXXXXXXXXX EXXXXXXXXXX, Contract no. E-BPE001/2023 and E-BPE002/2023 2. Memorandum of agreement between Boustead Eldred Sdn. Bhd. with PXXXXXXXX YXXXX MXXXX, Contract no. E-BV00618/2023 dated 01/04/2023 	Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance									
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. - Major compliance -	<p>The contractors were provided with contract that are fair, legal and transparent and agreed payments terms. The payment terms were included in the contract agreement.</p> <p>The payments were made as per payment terms agreed in the contract. Reviewed payment made to the contractors as follows:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Contractor</th> <th style="width: 25%;">Invoice Date</th> <th style="width: 25%;">Payment Date</th> </tr> </thead> <tbody> <tr> <td>BXXXXXXX PXXXXXXXXXX EXXXXXXXXXX</td> <td style="text-align: center;">30/04/2023</td> <td style="text-align: center;">10/05/2023</td> </tr> <tr> <td>SXX YXXXXXXXXXX KXXX EXXXXXXXXXX</td> <td style="text-align: center;">31/05/2023</td> <td style="text-align: center;">07/06/2023</td> </tr> </tbody> </table>	Contractor	Invoice Date	Payment Date	BXXXXXXX PXXXXXXXXXX EXXXXXXXXXX	30/04/2023	10/05/2023	SXX YXXXXXXXXXX KXXX EXXXXXXXXXX	31/05/2023	07/06/2023	Complied
Contractor	Invoice Date	Payment Date										
BXXXXXXX PXXXXXXXXXX EXXXXXXXXXX	30/04/2023	10/05/2023										
SXX YXXXXXXXXXX KXXX EXXXXXXXXXX	31/05/2023	07/06/2023										
Criterion 4.6.4: Contractor												
4.6.4.1	Where contractors are engaged, they shall understand the MSPO requirements and shall provide the required documentation and information. - Major compliance -	<p>As stated in the contract agreement between the Boustead Plantations Berhad with the Contractors in section 8. OSHA, RSPO, and MSPO Compliance Additional Clause stated as follows:</p> <p>The contractor shall comply with MSPO requirement and accept MSPO approved auditors to very assessment through a physical inspection if required.</p> <p>the estates were also conducted briefing to the contractors on MSPO requirement during stakeholders' consultation. Reviewed the minutes meeting, PowerPoint slide presentation for meeting conducted 30/05/2023 (external) and 01/03/2023 (internal) for Bekoh Estate and 26/01/2023 (external) and 30/01/2023 (internal) for Eldred Estate.</p>	Complied									
4.6.4.2	The management shall provide evidence of agreed contracts with the contractor.	The contractors were provided with contract that are fair, legal, and transparent and agreed payments terms.	Complied									

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	<p>Reviewed the contract agreement as follows:</p> <p><u>Bekoh Estate</u></p> <ol style="list-style-type: none"> 1. Memorandum of agreement between Boustead Plantations Berhad with BXXXXXXXX PXXXXXXXXX EXXXXXXXXX, Contract no. Bkh-Bpe 02/2023 dated 01/02/2023 in Contract Harvesting Rate Schedule FY 2023 2. Memorandum of agreement between Boustead Plantations Berhad with SXX YXXXXXXXXXX KXXX EXXXXXXXXX, contract no. Bkh-Syke 04/2023 and Bkh-Syke 05/2023 dated d01/02/2023 in in Contract Harvesting Rate Schedule FY 2023 and pruning rate of payments <p><u>Eldred Estate</u></p> <ol style="list-style-type: none"> 1. Memorandum of agreement between Boustead Eldred Sdn. Bhd. with BXXXXXXXX PXXXXXXXXX EXXXXXXXXX, Contract no. E-BPE001/2023 and E-BPE002/2023 2. Memorandum of agreement between Boustead Eldred Sdn. Bhd. with PXXXXXXXX YXXXX MXXXX, Contract no. E-BV00618/2023 dated 01/04/2023 	
4.6.4.3	<p>The management shall accept MSPO approved auditors to verify assessments through a physical inspection if required.</p> <p>- Minor compliance -</p>	<p>As stated in the contract agreement between the Boustead Plantations Berhad with the Contractors in section 8. OSHA, RSPO, and MSPO Compliance Additional Clause stated as follows:</p> <p>The contractor shall comply with MSPO requirement and accept MSPO approved auditors to very assessment through a physical inspection if required.</p>	Complied
4.6.4.4	<p>The management shall be responsible for the observance of the control points applicable to the tasks performed by the</p>	<p>All works performed by the contractors at the estates are checked and verified by the estate’s personnel. After completed assigned works, the</p>	Complied

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
	contractor, by checking and signing the assessment of the contractor for each task and season contracted. - Major compliance -	contractor will report to the field supervisor. The field supervisor will check and verify the works and recoded in the costing book. At month end, the field supervisor will submit the records to the Asst. Manager for verification of payment and approved by the Estate Manager.	
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 -	This indicator is not applicable as there were no new planting at Eldred Estate and Bekoh Estate.	NA
4.7.1.2	No conversion of Environmentally Sensitive Areas (ESAs) to oil palm as required under Peninsular Malaysia’s National Physical Plan (NPP) and the Sabah Forest Management Unit under the Sabah Forest Management License Agreement. For Sabah and Sarawak, new planting or replanting of an area 500ha or more requires an EIA. For areas below 500ha but above 100ha, a Proposal for Mitigation Measures (PMM) is required. - Major compliance -	This indicator is not applicable as there were no new planting at Eldred Estate and Bekoh Estate.	NA
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 -	This indicator is not applicable as there were no new planting at Eldred Estate and Bekoh Estate.	NA

MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
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 -	This indicator is not applicable as there were no new planting at Eldred Estate and Bekoh Estate.	NA
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 -	This indicator is not applicable as there were no new planting at Eldred Estate and Bekoh Estate.	NA
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 -	This indicator is not applicable as there were no new planting at Eldred Estate and Bekoh Estate.	NA
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 -	This indicator is not applicable as there were no new planting at Eldred Estate and Bekoh Estate.	NA
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.	This indicator is not applicable as there were no new planting at Eldred Estate and Bekoh Estate.	NA

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -		
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 -	This indicator is not applicable as there were no new planting at Eldred Estate and Bekoh Estate.	NA
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 -	This indicator is not applicable as there were no new planting at Eldred Estate and Bekoh Estate.	NA
4.7.5.2	Where planting on fragile and marginal soils is proposed, plans shall be developed and implemented to protect them and to minimize adverse impacts (e.g. hydrological) or significantly increased risks (e.g. fire risk) in areas outside the plantation. - Major compliance -	This indicator is not applicable as there were no new planting at Eldred Estate and Bekoh Estate.	NA
4.7.5.3	Marginal and fragile soils, including excessive gradients and peat soils, shall be identified prior to conversion. - Major compliance -	This indicator is not applicable as there were no new planting at Eldred Estate and Bekoh Estate.	NA
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	This indicator is not applicable as there were no new planting at Eldred Estate and Bekoh Estate.	NA

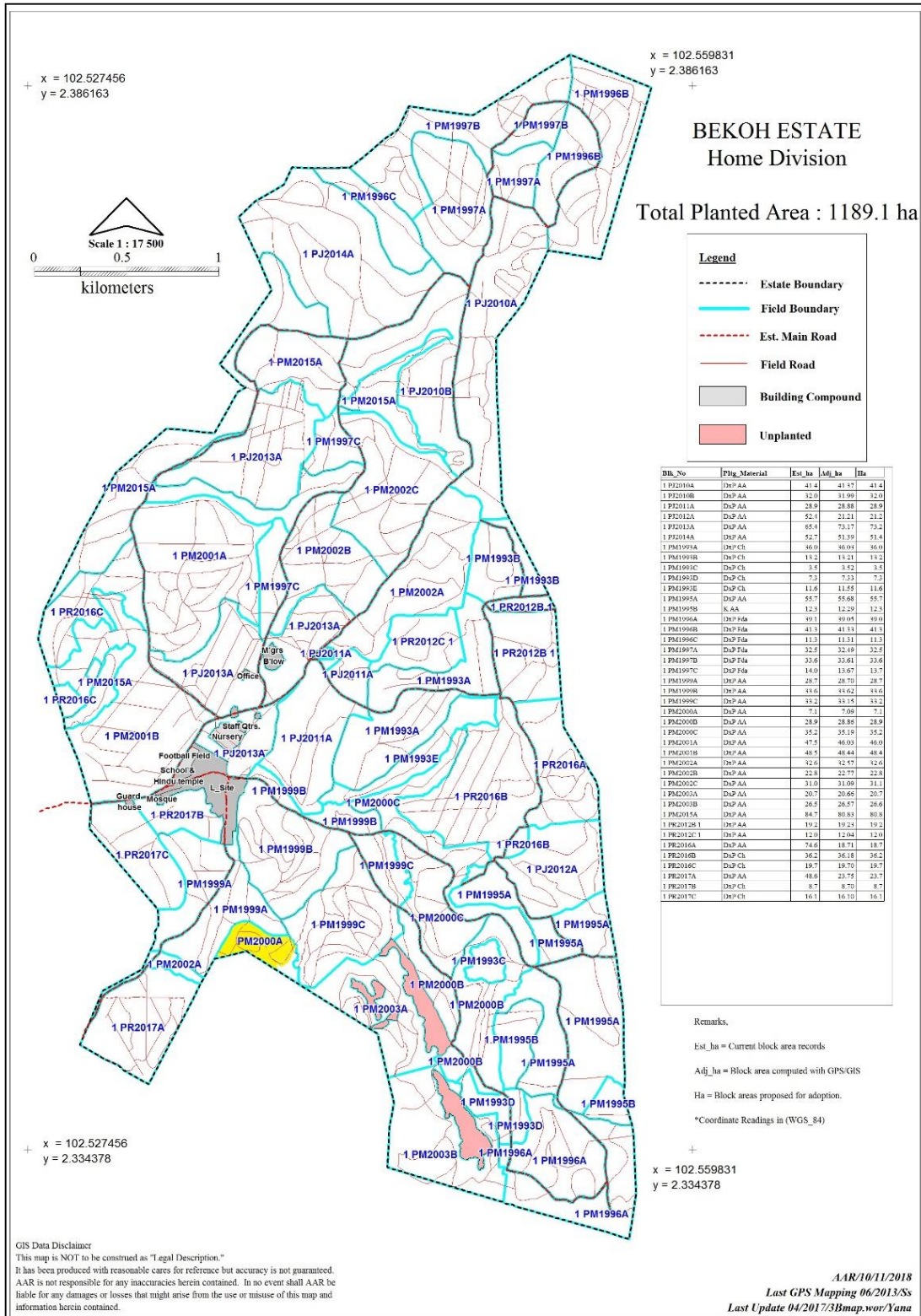
MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
	express their views through their own representative institutions. - Major compliance -		
4.7.6.2	Where new plantings on recognised customary lands are acceptable, management plans and operations should maintain sacred sites. - Minor compliance -	This indicator is not applicable as there were no new planting at Eldred Estate and Bekoh Estate.	NA
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 -	This indicator is not applicable as there were no new planting at Eldred Estate and Bekoh Estate.	NA
4.7.6.4	The owner of recognised customary land shall be compensated for any agreed land acquisitions and relinquishment of rights, subject to their free prior informed consent and negotiated agreement. - Major compliance -	This indicator is not applicable as there were no new planting at Eldred Estate and Bekoh Estate.	NA
4.7.6.5	Identification and assessment of legal and recognised customary rights shall be documented. - Major compliance -	This indicator is not applicable as there were no new planting at Eldred Estate and Bekoh Estate.	NA
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 -	This indicator is not applicable as there were no new planting at Eldred Estate and Bekoh Estate.	NA
4.7.6.7	The process and outcome of any compensation claims shall be documented and made publicly available.	This indicator is not applicable as there were no new planting at Eldred Estate and Bekoh Estate.	NA

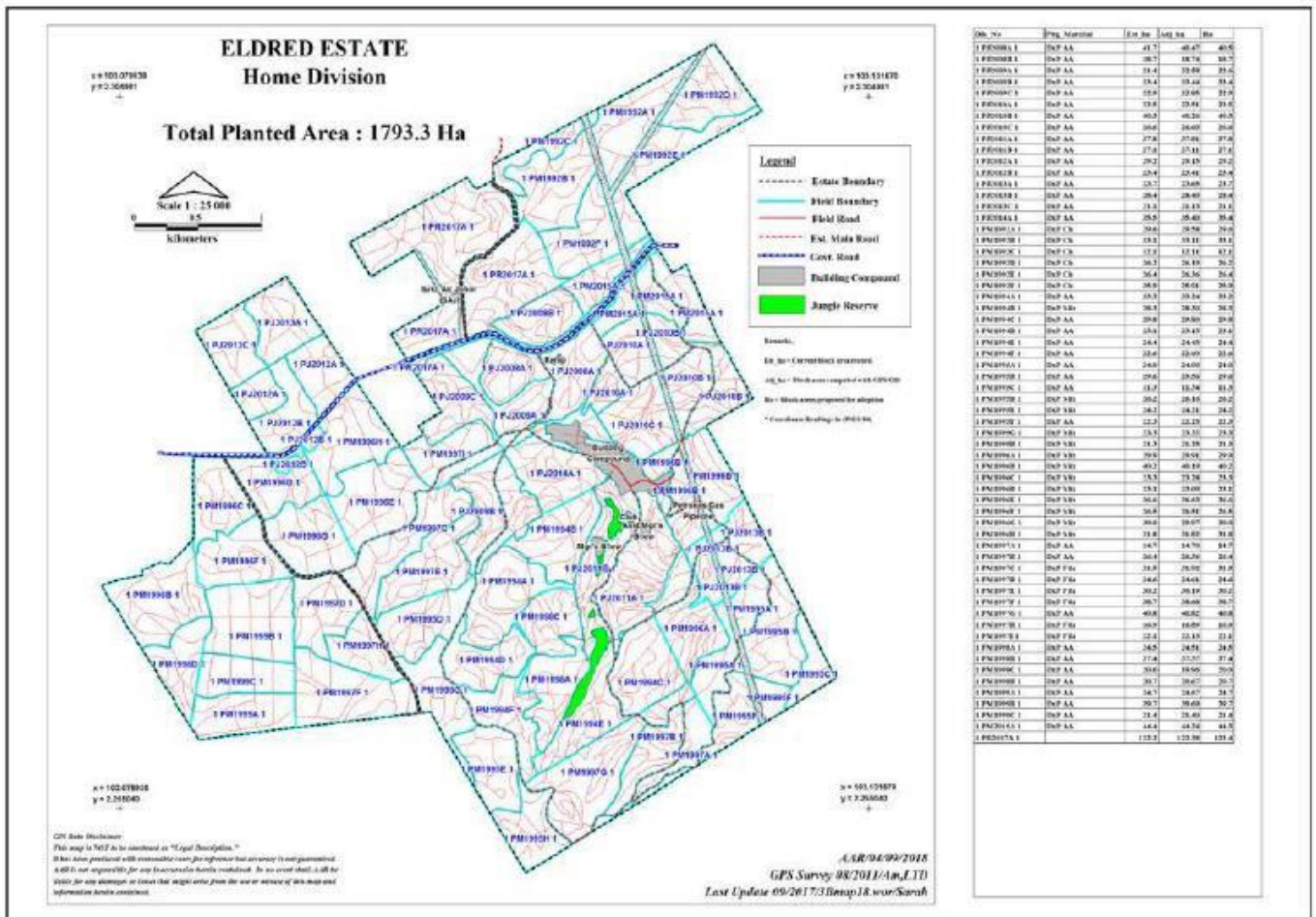
MSPO Public Summary Report
Revision 2 (Nov 2021)

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -		
4.7.6.8	Communities that have lost access and rights to land for plantation expansion should be given opportunities to benefit from the plantation development. - Minor compliance -	This indicator is not applicable as there were no new planting at Eldred Estate and Bekoh Estate.	NA

Appendix C: Location and Field Map



**MSPO Public Summary Report
Revision 2 (Nov 2021)**



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