

**MALAYSIAN SUSTAINABLE PALM OIL
– Initial Certification Assessment
Public Summary Report****T.K.S. Rubber Estate**

Client company Address:
17A, Kampong Baru, 08000 Sungai Petani, Kedah, Malaysia

Certification Unit:
T.K.S. Rubber Estate

Location of Certification Unit:
Lot 3307 & 2985, Chengai Mukim Sungai Petani
08000 Kuala Muda, Kedah, Malaysia

Report prepared by:
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Report Number: 3317823

Assessment Conducted by:
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Section 1: Executive Summary

1.1 Organizational Information and Contact Person			
Company Name	T.K.S. Rubber Estate		
Mill/Estate	MPOB License No.	Expiry Date	
	618505102000	30 th June 2021	
Address	Home/office: 17A, Kampong Baru, 08000 Sungai Petani, Kedah, Malaysia Estate: Lot 3307 & 2985, Chengai Mukim Sungai Petani, 08000 Kuala Muda, Kedah, Malaysia		
Certification Unit	T.K.S. Rubber Estate		
Contact Person Name	Rajinder Singh a/l Surat Singh		
Website	-	E-mail	raj.x.dhillon@outlook.com
Telephone	+6 012-4203309	Facsimile	-

1.2 Certification Information			
Certificate Number	MSPO 724539		
Issue Date	27/04/2021	Expiry date	26/04/2026
Scope of Certification	Estate: Production of Sustainable Oil Palm Fruits		
Standard	MS 2530-3:2013 Malaysian Sustainable Palm Oil (MSPO) Part 3: General Principles for Oil Palm Plantations and Organized Smallholders		
Stage 1 Date	27-28/07/2020		
Stage 2 / Initial Assessment Visit Date (IAV)	26-27/10/2020		
Continuous Assessment Visit Date (CAV) 1	TBA		
Continuous Assessment Visit Date (CAV) 2	TBA		
Continuous Assessment Visit Date (CAV) 3	TBA		
Continuous Assessment Visit Date (CAV) 4	TBA		
Other Certifications			
Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
Nil			

1.3 Location of Certification Unit			
Name of the Certification Unit (Palm Oil Mill/ Estate/ Smallholder/ Independent Smallholder)	Site Address	GPS Reference of the site office	
		Longitude	Latitude

T.K.S. Rubber Estate	Lot 3307 & 2985, Chengai Mukim Sungai Petani, 08000 Kuala Muda, Kedah, Malaysia	100.586619	5.636264
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1.4 Certified Area

Estate	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
T.K.S. Rubber Estate	70.50	-	1.60	72.10	97.80
Total	70.50	-	1.60	72.10	97.80

1.5 Plantings & Cycle

Estate	Age (Years)					Mature**	Immature
	0 - 3	4 - 10	11 - 20	21 - 25	26 - 30		
T.K.S. Rubber Estate	0	22.70	47.80	0	0	70.50	0
Total (ha)	0	22.70	47.80	0	0	70.50	0

1.6 Certified Tonnage of FFB

Estate	Tonnage / year		
	Estimated (Jan - Dec 2020)	Actual (Jan - Sept 2020)	Forecast (Jan - Dec 2021)
T.K.S. Rubber Estate	1,031.00	823.79	1,150.00
Total	1,031.00	823.79	1,150.00

1.7 Uncertified Tonnage of FFB

Estate	Tonnage / year		
	Estimated (Jan - Dec 2020)	Actual (Jan - Sept 2020)	Forecast (Jan - Dec 2021)
Nil			
Total			

1.8 Certified Tonnage

Mill Capacity: N/A	Estimated (Jan - Dec 2020)	Actual (Jan - Sept 2020)	Forecast (Jan - Dec 2021)
	FFB	FFB	FFB
	N/A	N/A	N/A

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SCC Model: N/A	CPO (OER: %)	CPO (OER: %)	CPO (OER: %)
	N/A	N/A	N/A
	PK (KER: %)	PK (KER: %)	PK (KER: %)
	N/A	N/A	N/A

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

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

Section 2: Assessment Process

BSI is a leading global provider of management systems assessment and certification, with more than 80,000 certified locations and clients in over 190 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 26-27/10/2020. The audit programme is included as Section 2.3. The approach to the audit was to treat the plantation 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. 30 days prior to audit, public notification posted in the BSI website as per the following link; https://www.bsigroup.com/globalassets/localfiles/en-my/mspo/Public%20Notification/2020/08-mspo-public-notification_t.k.s-rubber-estate-_english.pdf

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 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 C.

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 Appendix B.

The assessment findings for the initial assessment are detailed in Section 4.2.

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.

This report was externally reviewed by MSPO approved Peer Reviewer prior to certification decision by BSI.

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

Assessment Program					
Name (Mill / Plantation / Group smallholders)	Year 1 (Certification)	Year 2 (ASA 1)	Year 3 (ASA 2)	Year 4 (ASA 3)	Year 5 (ASA 4)
T.K.S. Rubber Estate	✓	✓	✓	✓	✓

Tentative Date of Next Visit: October 1, 2021 - October 2, 2021

Total No. of Mandays: 2 man days

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>
Mohamed Hidhir Zainal Abidin	Team Leader	He holds Bachelor Degree in Chemical Engineering, graduated from National University of Malaysia on 2006. He has 7 years working experience in palm oil industry specifically on palm oil milling for 5 years. He also has the experiences as auditor for several standards including ISO 9001, ISO 140001, OHSAS 18001, MSPO and RSPO in his previous work with another certification body. He completed the ISO 9001 Lead Auditor Course, ISO 14001 Lead Auditor Course and OHSAS 18001 Lead Auditor Course in 2012, Endorsed RSPO P&C Lead Auditor Course in 2013, MSPO Awareness Training in 2014 and Endorsed RSPO SCCS Lead Auditor Course in 2015. He had been involved in RSPO auditing since May 2012 in various plantation companies in Malaysia. During this assessment, he assessed on the aspects of legal, mill best practices, safety and health, environmental and workers and stakeholders consultation.

2.2 Accompanying Persons

Nil

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2.3 Assessment Plan

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

PRELIMINARY AGENDA			
Date	Time	Subjects	Hidhir
Sunday 25/10/2020	PM	Audit team travelling to Sungai Petani. Check in Purest Hotel, Sungai Petani	√
Monday 26/10/2020 T.K.S. Rubber Estate	0730 am	Audit team travelling to T.K.S. Rubber Estate	√
	0830 - 0900	<ul style="list-style-type: none"> • Opening Presentation by Audit team leader. • Confirmation of assessment scope and finalize Audit Plan 	√
	0930 - 1230	Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH&ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc), agrochemical mixing area, Schedule waste management, worker housing, clinic, landfill etc.	√
	1030 - 1230	Stakeholder consultation	√
	1230 - 1330	Lunch	√
	1330 - 1630	Continue with site review and unfinished elements	√
	1630 - 1700	Interim Closing briefing.	√
Tuesday 27/10/2020 T.K.S. Rubber Estate	0730 am	Traveling to T.K.S. Rubber Estate	√
	0900 - 1230	Document review P1 – P6 (MSP0 part 3), P1: Management commitment and responsibility, P2: Transparency, P3: Compliance to legal requirement P4: Social responsibility, health safety and employment condition, P5: Environment, natural resources, biodiversity and ecosystem services and P6 : Best practices, P7: Development of New Planting (if any)	√
	1230 - 1330	Lunch	√
	1330 - 1630	Continue with document review and unfinished elements	√
	1600 - 1700	Closing meeting - end of audit	√
Wednesday 28/10/2020	am	Audit team travelling back to KL	√

Section 3: Assessment Findings

3.1 Details of audit results

This assessment has to be 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.

During the Certification Assessment there were 4 Major & 1 Minor nonconformities and 0 Opportunity for improvement raised.

Major Nonconformities:		
Ref: 1977764-202010-M1	Area/Process: T.K.S. Rubber Estate	Clause: 4.4.4.2
	Issue Date: 27th October 2020	Due Date: 26th January 2021
Requirements:	The occupational safety and health plan shall cover the following: d) The management shall provide the appropriate PPE at the place of work to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC). h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees. 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.	
Statement of Nonconformity:	Occupational safety and health plan was not effectively implemented.	
Objective Evidence:	i) Based on site visit at field 4, incomplete PPE worn by the manurer while applying fertilizer. No dust mask/N95 worn by those workers. ii) No first aid/emergency drill carried out as to date for those involved in the field operation. iii) Estate mandore has yet to trained in first aid. No first aid box available at worksites (field 2 & 4) or with the mandore during site audit.	
Corrections:	To carry out PPE purchase, emergency drill and first aider training.	
Root cause analysis:	Leaking monitoring on safety and health and environment aspects in daily operation	
Corrective Actions:	Annual Training Plan will be included for emergency drill. Safety Inspection Checklist will be introduced for prior to start work.	
Assessment Conclusion:	Evidence verified:	

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	<p>i) PPE issuance record for January 2021 available for verification. Issuance of PPE (safety helmet, boots, vest, goggle, glove) were verified. PPE monitoring was implemented for the latest January 2021 harvesting activity (2 rounds). First aid box availability was also checked. Latest record dated 11/1/21 was sighted.</p> <p>ii) The last first aid and emergency drill was carried out on 7/11/2020. Training record and certificate available for verification. First aid box</p> <p>Implemented evidences verified and found to be sufficient to close the non-conformity effectively on 26/1/2021. Continuous implementation will be further verified in the next assessment.</p>
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Major Nonconformities:		
Ref: 1977764-202010-M2	Area/Process: T.K.S. Rubber Estate	Clause: 4.5.6.1
	Issue Date: 27th October 2020	Due Date: 26th January 2021
Requirements:	<p>Information shall be collated that includes both the planted area itself and relevant wider landscape-level considerations (such as wildlife corridors). This information should cover:</p> <p>a) Identification of high biodiversity value habitats, such as rare and threatened ecosystems, that could be significantly affected by the grower(s) activities. Conservation status (e.g. The International Union on Conservation of Nature and Natural Resources (IUCN) status on legal protection, population status and habitat requirements of rare, threatened, or endangered species), that could be significantly affected by the grower(s) activities.</p>	
Statement of Nonconformity:	Information related to identification of high biodiversity value and conservation status was not properly collated	
Objective Evidence:	Only sighting record available for verification and use as baseline information on high biodiversity value and conservation status in the estate	
Corrections:	The management still fresh in managing their MSPO system, especially biodiversity aspects.	
Root cause analysis:	Engage competence person conduct HBV assessment as per audit finding.	
Corrective Actions:	Briefing on HBV will be carried out by the competent person together with the HBV report presentation	
Assessment Conclusion:	<p>Evidence verified:</p> <p>i) Biodiversity report named "Laporan Biodiversiti" dated 28/11/2020 was verified. Assessment was carried out by competent assessor from Wildlife Department. From the report, 3 group of mammals, herpetofauna and avifauna were identified and categorized as totally protected, protected under <i>Akta Perlindungan Hidupan Liar(716) 2010</i>.</p> <p>ii) HBV training was given on 5/12/2020 during presentation of HBV report to TKS Rubber Estate management. Related recommendation for the development of management plan included in the briefing session.</p> <p>Implemented evidences verified and found to be sufficient to close the non-conformity effectively on 26/1/2021. Continuous implementation will be further verified in the next assessment.</p>	

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Major Nonconformities:		
Ref: 1977764-202010-M3	Area/Process: T.K.S. Rubber Estate	Clause: 4.5.6.2
	Issue Date: 27th October 2020	Due Date: 26th January 2021
Requirements:	<p>If rare, threatened, or endangered species, or high biodiversity value, are present, appropriate measures for management planning and operations should include:</p> <p>a) Ensuring that any legal requirements relating to the protection of the species are met.</p> <p>Discouraging any illegal or inappropriate hunting, fishing, or collecting activities; and developing responsible measures to resolve human- wildlife conflicts.</p>	
Statement of Nonconformity:	Appropriate measures and operations were not included in the management plan	
Objective Evidence:	No measures for management planning and operations developed for the estate	
Corrections:	Monitoring Plan will be developed based on the HBV report by competent assessor.	
Root cause analysis:	The management still fresh in managing their MSPO system, especially biodiversity aspects.	
Corrective Actions:	Briefing on HBV will be carried out by the competent person together with the HBV report presentation	
Assessment Conclusion:	<p>Evidence verified:</p> <p>i) HBV management plan dated 5/12/2020 was developed based on recommendation by competent assessor and documented under doc. MSPO 4.5.6-F-0001.</p> <p>ii) HBV training was given on 5/12/2020 during presentation of HBV report to TKS Rubber Estate management. Related recommendation for the development of management plan included in the briefing session.</p> <p>Implemented evidences verified and found to be sufficient to close the non-conformity effectively on 26/1/2021. Continuous implementation will be further verified in the next assessment.</p>	

Major Nonconformities:		
Ref: 1977764-202010-M4	Area/Process: T.K.S. Rubber Estate	Clause: 4.5.6.3
	Issue Date: 27th October 2020	Due Date: 26th January 2021
Requirements:	A management plan to comply with Indicator 1 shall be established and effectively implemented, if required.	
Statement of Nonconformity:	Management plan was not established and effectively implemented.	
Objective Evidence:	No management plan available for verification.	
Corrections:	Monitoring Plan will be developed based on the HBV report by competent assessor.	
Root cause analysis:	The management still fresh in managing their MSPO system, especially biodiversity aspects.	
Corrective Actions:	Briefing on HBV will be carried out by the competent person together with the HBV report presentation	
Assessment Conclusion:	Evidence verified:	

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	<p>i) HBV management plan dated 5/12/2020 was developed based on recommendation by competent assessor and documented under doc. MSPO 4.5.6-F-0001.</p> <p>ii) HBV training was given on 5/12/2020 during presentation of HBV report to TKS Rubber Estate management. Related recommendation for the development of management plan included in the briefing session.</p> <p>Implemented evidences verified and found to be sufficient to close the non-conformity effectively on 26/1/2021. Continuous implementation will be further verified in the next assessment.</p>
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Minor Nonconformities:		
Ref: 1977764-202010-N1	Area/Process: T.K.S. Rubber Estate	Clause: 4.4.5.4
	Issue Date: 27th October 2020	Due Date: 26th January 2021
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:	Process of ensuring employees of contractors is paid based on legal or industry minimum standards was not effectively demonstrated.	
Objective Evidence:	Based on the interview with the contractor and his employees at field 2 and 4, it was confirmed that no employment contract signed/agreed between both parties. No evidence of salary payment recorded in the pay slip for the employees of contractor.	
Corrections:	Contractors shall submit to management, 1) Employees Register List, 2) Employment Contact and 3) Pay slip	
Root cause analysis:	Admittedly, there has not been much monitoring and checking done in contract signed between the contractor and he employees, resulting in many incidents of incomplete contracts due to either contract was not signed by both parties and others discrepancies.	
Corrective Actions:	The management shall monitor contractor employment contract by "License and Permits Monitoring List".to ensure validity of all workers' contracts, signed by all parties, in between the contactor and contractor employees.	
Assessment Conclusion:	Corrective action plan is accepted. Effectiveness of corrective action taken will be further verified in the next audit.	

Noteworthy Positive Comments	
1	Good cooperation given to the audit team during audit

3.3 Status of Nonconformities Previously Identified and OFI

Not applicable




3.4 Summary of the Nonconformities and Status

CAR Ref.	CLASS	ISSUED	STATUS
1977764-202010-M1	4.4.4.2 (Major)	27/10/2020	Closed on 26/1/2021
1977764-202010-M2	4.5.6.1 (Major)	27/10/2020	Closed on 26/1/2021
1977764-202010-M3	4.5.6.2 (Major)	27/10/2020	Closed on 26/1/2021
1977764-202010-M4	4.5.6.3 (Major)	27/10/2020	Closed on 26/1/2021
1977764-202010-N1	4.4.5.4 (Minor)	27/10/2020	"open". To be verified in the next assessment

3.5 Issues Raised by Stakeholders

IS #	Description
1	Issues: Contractors - No issue of overdue payment so far with T.K.S. Rubber Estate. Payment was made in timely manner.
	Management Responses: Will continue good relationship with the supplier/vendor
	Audit Team Findings: No other issue.
2	Issues: Temple head - Full support given by the estate management for any programme organized.
	Management Responses: The management will maintain good relationship and provide any CSR if necessary.
	Audit Team Findings: No other issue.
3	Issues: FFB buyer (Taclico POM) – no issue with the estate regarding quality of FFB
	Management Responses: Will continue to supply good quality FFB to buyer
	Audit Team Findings: No other issue.
4	Feedbacks: Workers representative: No issue with the management and always open for consultation and assistance. Equal opportunity to all workers regardless of their nationality, gender and race.
	Management Responses: No favouritism and all workers are equally treated.
	Audit Team Findings: No further issue.

Section 4: Assessment Conclusion and Recommendation

Acknowledgement of Internal Responsibility and Formal Sign-off of Assessment Findings	
Based on the findings during the assessment <i>T.K.S Rubber Estate</i> Certification Unit comply with the MS 2530-3:2013 . It is recommended that the certification of <i>T.K.S Rubber Estate</i> Certification Unit to be certified.	
Acknowledgement of Assessment Findings	Report Prepared by
Name: RAJINDER SINGH A/L SURAT SINGH	Name: Mohamed Hidhir Zainal Abidin
Company name: T.K.S. Rubber Estate	Company name: BSI Services (M) Sdn Bhd
Title: Owner / Manager	Title: Lead Auditor
Signature:  Date: 22/04/2021 	Signature:  Date: 21 st April 2021

Appendix A: Summary of the findings by Principles and Criteria

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

Criterion / Indicator		Assessment Findings	Compliance
4.1 Principle 1: Management commitment & responsibility			
Criterion 4.1.1 – Malaysian Sustainable Palm Oil (MSPO) Policy			
4.1.1.1	A policy for the implementation of MSPO shall be established. - Major compliance -	The company has initiated the implementations of MSPO requirements. MSPO Policy has been established and signed by T.K.S. Rubber Estate managing director Mr Rajinder Singh dated 1/2/2020. Other supplementary policies established as the following: <i>i) Environmental</i> <i>ii) "Pencegahan and pembasmian, gangguan seksual and di tempat kerja"</i> <i>iii) "Hak and Etika Buruh"</i> <i>iv) "Kilanan and Aduan"</i> <i>v) Occupational Health and Safety</i>	Yes
4.1.1.2	The policy shall also emphasize commitment to continual improvement. - Major compliance -	The established policy has emphasized on the commitment to sustainable development and continuous improvement with the objective of improving the estate operation.	Yes
Criterion 4.1.2 – Internal Audit			
4.1.2.1	Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for further improvement.	The MSPO Internal Audit Procedure, TKS-SOP-IU-PIC2/01, 1 st February 2020 rev: 00 was established. The internal audit need to be conducted on annual basis.	Yes

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Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -		
4.1.2.2	The internal audit procedures and audit results shall be documented and evaluated, followed by the identification of strengths and root causes of nonconformities, in order to implement the necessary corrective action. - Major compliance -	Annual MSPO internal audit was carried from 14-15 September 2020 Audit covered both documentation and field operation There were 3 major 1 minor NCs raised by the auditors and still in the process of closure. Audit report was made available for review.	Yes
4.1.2.3	Report shall be made available to the management for their review. - Major compliance -	Internal audit report dated 16/09/2020 was made available for management review.	Yes
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 1 st MSPO Management Review was carried out on 4/10/20. Minute Meeting of Management Review MSPO was available. All pertinent elements for MSPO implementation have been reviewed and presented to top management.	Yes
Criterion 4.1.4 – Continual Improvement			
4.1.4.1	The action plan for continual improvement shall be based on consideration of the main social and environmental impact and opportunities of the company. - Major compliance -	Continual improvement plan dated FY 2020 is referred to. Improvement plan for pertinent key values on (best practice, economic, social and environmental has been identified for improvement. For example, on the best practices a few continual improvement plan established as recommended by 3 rd party agronomist as per the following: i) Water stress – pit construction, bund to retain water, soakaways	Yes

Criterion / Indicator		Assessment Findings	Compliance
		construction ii) Decrease of weivel population – polination weevil box (hold the harvested male flowers to hatch) iii) Beneficial plant – to cultivate more Antigonon Leptopus and Tunera Subulata Advisory report and fertilizer recommendation for 2019, dated of visit 4 th March 2019 by (Blue Deebaj (M) Sdn Bhd and Reliance Agri Supplies Sdn Bhd)	
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 -	Adoption of mechanized operation is still in progress to be completed by phases. For upkeep and maintenance, day to day operation is still manually handle by workers. CANTAS will be introduced for the immature area to improve the productivity.	Yes
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 -	The management of estate in charge person to implement and monitor any new technologies being implemented and training of other personnel's.	Yes
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	TKS Rubber Estate has communicate the information regarding MSPO and all information requested to the internal and external stakeholder through stakeholder consultation, feedback/complaint form, suggestion box and workers dialogue on weekly basis.	Yes

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Criterion / Indicator		Assessment Findings	Compliance
	disclosure that could result in negative environmental or social outcomes. - Major compliance -		
4.2.1.2	Management documents shall be publicly available, except where this is prevented by commercial confidentiality or where disclosure of information would result in negative environmental or social outcomes. - Major compliance -	Records of request for information maintained under feedback/complaint form file. As for now, there was no such request yet.	Yes
Criterion 4.2.2 – Transparent method of communication and consultation			
4.2.2.1	Procedures shall be established for consultation and communication with the relevant stakeholders. - Major compliance -	Procedure for Stakeholder Consultation And and Communication Procedure, TKS-SOP-IU-P2CS/SCC, rev: 00 dated 1/2/20 is referred to related to consultation and communication with the relevant stakeholders.	Yes
4.2.2.2	A management official should be nominated to be responsible for issues related to Indicator 1 at each operating unit. - Minor compliance -	The person in charge for complaints and grievance was the Estate Manager, MR Rajinder Singh a/l Surat Singh as per appointment letter where among the responsibility and authority covered: 1. Ensuring that processes needed for the complaints and grievances system are established implemented and maintained. 2. Liason with internal and external parties on matters to the complaints and grievances system.	Yes
4.2.2.3	List of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders should be properly maintained. - Major compliance -	Stakeholder register is available including the internal and external such as authority MPOB, Labour Department, Police Station, contractors, suppliers and workers as at 1/2/20. Refer ot document, TKS-LIST-IU-P2C2/S2 rev: 0 dated 1/2/20.	Yes

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Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.2.3 – Traceability			
4.2.3.1	The management shall establish, implement and maintain a standard operating procedure to comply with the requirements for traceability of the relevant product(s). - Major compliance -	TKS Rubber Estate has the Traceability Procedure (Doc No: TKS-SOP-IU-P2C3/TP rev:0 dated 1/2/20.	Yes
4.2.3.2	The management shall conduct regular inspections on compliance with the established traceability system. - Major compliance -	The regular inspection on the traceability system was conducted through traceability inspection on daily basis. Traceability information recorded in field records and transferred to delivery order. Among the criteria checked are field location, lorry no. and weight.	Yes
4.2.3.3	The management should identify and assign suitable employees to implement and maintain the traceability system. - Minor compliance -	The person in charge for traceability is the managing director, Mr Rajinder Singh. Among key elements are: i) Ensuring that processes needed for the traceability system are established implemented and maintained. ii) Reporting on the performance of the site yield potential (SYP) and any need for improvement.	Yes
4.2.3.4	Records of sales, delivery or transportation of FFB shall be maintained. - Major compliance -	The FFB sales was recorded in Harvesting Summary file. Sighted the FFB Driver Lorry Chit (from estate to mill) for the FFB traceability record. The data was monitored in Harvesting Summary file which contain the information of time, detail collection of bunches, estimated weight, harvester number, and tractor/lorry number.	Yes
4.3 Principle 3: Compliance to legal requirements			
Criterion 4.3.1 – Regulatory requirements			

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Criterion / Indicator		Assessment Findings	Compliance
4.3.1.1	All operations are in compliance with the applicable local, state, national and ratified international laws and regulations. - Major compliance -	T.K.S. Rubber Estate has maintained the systems for documentation, checking and assessment of legal compliance with applicable laws and regulations. Sample of permit and license sighted at T.K.S. Rubber Estate were: i) MPOB license no. 618505102000 registered under T.K.S. Rubber Estate, (valid until 1/7/20-30/6/21) ii) Trading License – Perakuan Pembaharuan Pendaftaran , Borang E (Kaedah 13) Reg. no. 000012663-A valid until 29 th May 2020.	Yes
4.3.1.2	The management shall list all laws applicable to their operations in a legal requirements register. - Major compliance -	Review of legal register procedure, under list of regulation, TKS-LIST-IU-P3C1/LRL, rev: 1, effective: 1/2/20. All the new legal requirements were include in the legal register accordingly: i) Minimum Wages Order 2018, New minimum wages order 2020, (RM 1200 for selected municipal council) ii) Occupational Safety & Health Act 1994 (Act 514) Regulation & Orders iii) Employment Act 1955 iv) Environmental Quality Act 1974 (Act 127)	Yes
4.3.1.3	The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force. - Major compliance -	Tracking system available to identify changes in the relevant regulations through website information On the site verification, interviews with the person in charge has indicated that the system is appropriate to the operations. Tracking system on any changes in the law been well implemented.	Yes
4.3.1.4	The management should assign a person responsible to monitor compliance and to track and update the changes in regulatory	The person in charge responsible to monitor compliance is the managing director and update the changes in regulatory requirements	Yes

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Criterion / Indicator		Assessment Findings	Compliance
	requirements. - Minor compliance -		
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 -	The usage of all land titles area for agriculture purposes and no land encroachment occur.	Yes
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 -	The estate lands were fully owned by TKS Rubber. i) HK no. 4319, District: Kuala Muda, Lot no. 3307, Hectare: 7.57019 ha, land use type: agriculture i) HK no. 33926, District: Kuala Muda, Lot no. 2985, Hectare: 64.5125 ha, land use type: agriculture	Yes
4.3.2.3	Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable. - Major compliance -	Although only some of the boundary stones were managed to be found by the company, the demarcation of boundaries at the visited estates using concrete pole painted with red and white was very obvious, especially at the boundaries with third parties. Physical boundary such as trenches were also maintained.	Yes
4.3.2.4	Where there are, or have been, disputes, documented proof of legal acquisition of land title and fair compensation that have been or are being made to previous owners and occupants; shall be made available and that these should have been accepted with free prior informed consent (FPIC). - Minor compliance -	So far there has no issue on land dispute at the visited estates and verified through stakeholder’s consultation and documentation of land ownership.	Yes
Criterion 4.3.3 – Customary rights			

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Criterion / Indicator		Assessment Findings	Compliance
4.3.3.1	Where lands are encumbered by customary rights, the company shall demonstrate that these rights are understood and are not being threatened or reduced. - Major compliance -	The estate lands are legally owned by the company. Interview with the surrounding communities and stakeholders confirm no disputes.	Yes
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights land, if any, should be made available. - Minor compliance -	The estate lands are legally owned by the company. Interview with the surrounding communities and stakeholders confirm no disputes.	Yes
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. Interview with the surrounding communities and stakeholders confirm no disputes.	Yes
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 T.K.S. Rubber Estate was carried out by 3 rd party appointed consultant. Initial baseline report for 2020 was made available for verification. The assessment has taken into account inputs received from internal stakeholders and external stakeholders (suppliers, contractors, government agencies). The inputs are compiled in the SIA with recommended mitigation plan for improvement.	Yes
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 -	T.K.S. Rubber Estate has established a Stakeholder complaints and grievances/feedback procedure, TKS-SOP-IU-P4C2/SCG, rev: 0 dated 1 st February 2020. Any complaints can be lodged through complaint	Yes

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Criterion / Indicator		Assessment Findings	Compliance
		box, email or in writing or reported to supervisor/manager directly. The procedure has briefed to the internal workers and external stakeholders.	
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 complaint & grievance process flowchart is available and specific timeline to resolve the issue explained in the established SOP.	Yes
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 -	Complaint form will be used for receiving any complaints. As to date, no complaints/grievance reported.	Yes
4.4.2.4	Employees and the surrounding communities should be made aware that complaints or suggestions can be made any time. - Minor compliance -	During the site visit, it was confirmed that employees and surrounding communities are aware on the complaints and suggestion can be made anytime to the management. Most of the complaint raised through verbal and recorded in the complaint form.	Yes
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 -	As to date, no complaints/grievance reported.	Yes
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 management has given donation for the neighbouring community temple "Kuil Sri Maha Mariamman". Other contributions can be seen via non-monetary assistance such as providing manpower for cleaning and upkeeping the temple area.	Yes
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.	T.K.S. Rubber Estate has established the OSH Policy which was signed by the Managing Director dated 1/2/20	Yes

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	- Major compliance -	The OSH plan for 2020 was established which cover on training, PPE inspection and other related OSH monitoring for estate.	
4.4.4.2	<p>The occupational safety and health plan shall cover the following:</p> <ul style="list-style-type: none"> a) A safety and health policy, which is communicated and implemented. b) The risks of all operations shall be assessed and documented. c) An awareness and training programme which includes the following requirements for employees exposed to pesticides: <ul style="list-style-type: none"> i. all employees involved shall be adequately trained on safe working practices ii. all precautions attached to products shall be properly observed and applied d) The management shall provide the appropriate PPE at the place of work to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC). e) The management shall establish Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labeling) Regulation 1997 and Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000. 	<p>T.K.S. Rubber Estate has the OSH policy that has been communicated to the staff and workers. On site supervisors ensure the implementation of it.</p> <p>HIRARC identification related to estate operation has been documented and available for verification. Estate operation from harvesting, manuring, upkeeping and chemical storage and handling were identified. Related control measure has been put in place and based on risk category. Hierarchy of control has been applied as minimum on the used of PPE. HIRARC Register, TKS-SOP-IU-P4C4/01 rev:0 dated 1/2/20 is referred to.</p> <p>In addition to specific training courses, safety briefings are given during muster. Sampled of the training:-</p> <ul style="list-style-type: none"> i) Spraying Training (03/08/2020) ii) Harvesting Training (08/09/2020) iii) Manuring Training (10/07/20) <p>Chemical register dated 01/2/2020 was sighted. Seen the chemical used were:</p> <ul style="list-style-type: none"> i) Metsulfuron - Metsulfuron-Methyl - Ally [ALLY 20 DF] ii) Glyphosate Isopropylammonium 41% W/W – ECOMAX iii) Compound fertilizer – BLUE DEEBAJ Pottasium Nitrate Compound [16-6-22-3] <p>SDS for the said chemicals are available at the store in Dual-language (Bahasa Malaysia and English). Date of SDS is still valid</p>	Major Non-Compliance

Criterion / Indicator	Assessment Findings	Compliance
<p>f) The management shall appoint responsible person(s) for workers' safety and health. The appointed person(s) of trust must have knowledge and access to latest national regulations and collective agreements.</p> <p>g) The management shall conduct regular two-way communication with their employees where issues affecting their business such as employee's health, safety and welfare are discussed openly. Records from such meeting are kept and the concerns of the employees and any remedial actions taken are recorded.</p> <p>h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.</p> <p>i) Employees trained in First Aid should be present at all field operations. A First Aid Kit equipped with approved contents should be available at each worksite.</p> <p>j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.</p> <p>- Major compliance -</p>	<p>PPE requirement for manuring gang [safety glass, nitrile glove and N95 respirator] as per PPE recommendation dated ####. Observed at field SK1404, incomplete PPE and worn PPE used by the manuring gang. No nitrile glove and safety glass available at site. Further trailed on the PPE issuance record dated 19/3/19, only apron issued to the manuring gang.</p> <p>Initial CHRA was conducted on 19/10/2020 at TKS Rubber Estate by DOSH registered assessor, [HQ/14/ASS/00/350]. Final report is still in progress and will be further verified in the next assessment.</p> <p>At the estate, the manager is responsible for organizing safety training, meetings and investigation and reporting of accidents and incidents. As for TKS Rubber Estate, the was no official safety committee member for OSHA due to headcount is less than the requirement.</p> <p>Managing director is the trained first aider. Verified certificate of competency for First Aid at Workplace, training date 14-15th September 2020. Certificate issuance date 30th September 2020 (ref: 0576:2020) and valid for 3 years. Training for the mandore has yet to be arranged for the as he will be on site if there is any accident occurred in the workplace.</p> <p>All accidents will investigated and reported using JKPP 6 & JKPP 8. Verified MyKKP registration ref: JKPP 8/52224/2020 dated 19/1/20. As to date, there was no accident reported in 2020 to date.</p> <p>Non-compliances were observed;</p> <p>i) Based on site visit at field 4, incomplete PPE worn by the manurer while applying fertilizer. No dust mask/N95 worn by those workers.</p> <p>ii) No first aid/emergency drill carried out as to date for those involved in the field operation.</p>	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>iii) Estate mandore has yet to trained in first aid. No first aid box available at worksites (field 2 & 4) or with the mandore during site audit.</p> <p>Thus, a major NC was raised.</p>	
Criterion 4.4.5: Employment conditions			
4.4.5.1	<p>The management shall establish policy on good social practices regarding human rights in respect of industrial harmony. The policy shall be signed by the top management and effectively communicated to the employees.</p> <p>- Major compliance -</p>	<p>The management has established policy on good social practices regarding human rights in respect of industrial harmony. Related social policies which signed by Managing Director dated 1/2/20 are:</p> <p><i>i) "Pencegahan and pembasmian, gangguan seksual and di tempat kerja"</i></p> <p><i>ii) "Hak and Etika Buruh"</i></p> <p><i>iii) "Kilanan and Aduan"</i></p> <p>Latest briefing was carried out on 22/2/20 by the managing director.</p>	Yes
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>There are no discriminatory practices in TKS Rubber Estate. Whoever employed workers will be equally treated for male and female and locals and foreign workers.</p>	Yes
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>Only one (1) directly employed worker in T.K.S. Rubber Estate which is mandora. The mandore has received the salary in accordance with minimum wage order 2018 and 2020. He's a monthly paid worker and received salary of RM 2,000 per month.</p>	Yes
4.4.5.4	<p>Management should ensure employees of contractors are paid based on legal or industry minimum standards according to the</p>	<p>Based on the interview with contractor and workers, it was confirmed that no employment contract signed/agreed between the contractor</p>	Non - Compliance

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	employment contract agreed between the contractor and his employee. - Minor compliance -	and his employee. No evidence of salary payment recorded in the payslip for the employees of contractor. Thus, a minor NC was issued.	
4.4.5.5	The management shall establish records that provide an accurate account of all employees (including seasonal workers and subcontracted workers on the premises). The records should contain full names, gender, date of birth, date of entry, a job description, wage and the period of employment. - Major compliance -	The master list of workers are available containing the worker's name, D.O.B, age, gender, job description, etc.	Yes
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 -	For the mandore, the employment contract and signed dated 1/1/20 was verified. During interview with mandore, he able to explain perks and entitlement which stated in the contract of employment.	Yes
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 -	Based on wages book for the mandore, no overtime recorded for January to September 2020. He only worked for regular working hours from Monday to Saturday.	Yes
4.4.5.8	The working hours and breaks of each individual employee as indicated in the time records shall comply with legal regulations and collective agreements. Overtime shall be mutually agreed and shall always be compensated at the rate applicable and shall meet the applicable legal requirement. - Major compliance -	Based on the January to September 2020 records, no overtime records shown for the mandore.	Yes
4.4.5.9	Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements. - Major compliance -	Wages paid accordingly as per records verified in 4.4.5.3	Yes

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Criterion / Indicator		Assessment Findings	Compliance
4.4.5.10	Other forms of social benefits should be offered by the employer to employees, their families or the community such as incentives for good work performance, bonus payment, professional development, medical care and health provisions. - Minor compliance -	TKS Rubber Estate has provided the bonus payment and free medical care for worker and stipulated in the contract of employment.	Yes
4.4.5.11	In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities in compliance with the Workers' Minimum Standards Housing and Amenities Act 1990 (Act 446) or any other applicable legislation. - Major compliance -	No living quarters provided at TKS Rubber Estate.	Yes
4.4.5.12	The management shall establish a policy and provide guidelines to prevent all forms of sexual harassment and violence at the workplace. - Major compliance -	Sexual harassment policy @ <i>Pencegahan and pembasmian, gangguan seksual and di tempat kerja</i> signed by Managing Director dated 1/2/20 available and publicly showed in signboard.	Yes
4.4.5.13	The management shall respect the right of all employees to form or join trade union and allow workers own representative(s) to facilitate collective bargaining in accordance with applicable laws and regulations. Employees shall be given the freedom to join a trade union relevant to the industry or to organize themselves for collective bargaining. Employees shall have the right to organize and negotiate their work conditions. Employees exercising this right should not be discriminated against or suffer repercussions. - Major compliance -	Employees has the right to join any of union and management has the freedom of association policy @ <i>Hak dan Etika Buruh</i> signed by managing director dated 1/2/20.	Yes
4.4.5.14	Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation. Work by children is acceptable on family farms, under adult supervision, and when not interfering with their education	All workers hired are more than 18 years old (in clusing contractor's workers) and confirmed during interview that no children were hired in T.K.S. Rubber Estate.	Yes

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Criterion / Indicator		Assessment Findings	Compliance
	programmes. Children shall not exposed to hazardous working conditions. - Major compliance -		
Criterion 4.4.6: Training and competency			
4.4.6.1	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. - Major compliance -	TKS Rubber Estate has prepared a HSE Training Plan for. The estate has also maintained training records for individual staff and workers, Training carried out for 2020: i) Spraying Training (03/08/2020) ii) Harvesting Training (08/09/2020) iii) Manuring Training (10/07/2020) v) MSPO policies briefing (22/2/2020)	Yes
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 -	TKS Rubber Estate has conducted training needs assessment prior to prepare the annual training plan for the year 2020 for employee and employees of contractors working with the company. Workers must be properly trained before assigned to the respective work units.	Yes
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 training procedure. - Minor compliance -	Continuous training program are planned and implemented covering all employees and contractors as per the documented training procedure.	Yes
4.5 Principle 5: Environment, natural resources, biodiversity and ecosystem services			

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Criterion / Indicator		Assessment Findings	Compliance
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 -	T.K.S. Rubber Estate has an Environmental policy dated 1/2/2020 that has been signed by the Managing Director and environmental management plan with relevant to the applicable laws and regulations. Interviews of staff and workers found that the policy has been communicated and implemented.	Yes
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 established environmental management plan has covered the environmental aspects and impacts based on T.K.S. Rubber Estate operation. The Environmental Aspect & Impact assessment has been reviewed on 01/02/2020. Sample of assessment reviewed: Herbicides spraying activity which covers: 1. Mist 2. Chemical residue to water course 3. Chemical residue to land 4. Manuring The mitigation plans related to the sample assessed above, has been reviewed and found satisfactory. Mitigation plans includes work procedures and training has been provided to the operators.	Yes
4.5.1.3	An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, effectively implemented and monitored. - Major compliance -	The continuous monitoring as per initial implementation was implemented on timely basis where for each operating unit the planned programs were included in annual budgeting. Results of the programs that were monitored will determine operational changes whether have positive or negative environmental impacts. The visit confirmed that programs gave continuous improvement accordingly to the company.	Yes

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4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan. - Minor compliance -	T.K.S. Rubber Estate environmental improvement program also includes continual improvement plans. For example, waste management, water quality, soil erosion, biodiversity, pesticides and etc.	Yes
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 -	Annual training program of the estate includes environmental awareness and compliance related trainings to the executives, staffs and workers. The training was conducted accordingly on 3/8/2020.	Yes
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 operation meeting. The meeting was conducted on 4/10/2020. No issue related to environmental was raised during this meeting. Workers interview reveal that they are encouraged to discuss environmental issues with the management.	Yes
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 estate maintains records of energy usage, which is reported monthly on monthly basis. The use of the fossil fuel against the FFB production is being monitored. On average 24 km distance completed per trip.	Yes
4.5.2.2	The oil palm premises shall estimate the direct usage of non-renewable energy for their operations, including fossil fuel, and	TKS Rubber Estate has estimation on total energy required including fossil fuel usage by contractor. This estimation was compared to the	Yes

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Criterion / Indicator		Assessment Findings	Compliance
	electricity to determine energy efficiency of their operations. This shall include fuel use by contractors, including all transport and machinery operations. - Major compliance -	actual usage by monthly based on numbers of trips completed from estate to recipient mill.	
4.5.2.3	The use of renewable energy should be applied where possible. - Minor compliance -	There is no possible option for renewable energy application at TKS Rubber Estate.	Yes
Criterion 4.5.3: Waste management and disposal			
4.5.3.1	All waste products and sources of pollution shall be identified and documented. - Major compliance -	Based on documented waste management plan, TKS-SOP-1U-P5C3/WMP dated 1/2/2020, among the waste products identified and documented is scheduled waste. Source of waste mainly from estate operation. For estates, its reusable and recyclable wastes identified included empty fertilizer bags and triple rinsed empty chemical containers.	Yes
4.5.3.2	A waste management plan to avoid or reduce pollution shall be developed and implemented. The waste management plan should include measures for: a) Identifying and monitoring sources of waste and pollution b) Improving the efficiency of resource utilization and recycling of potential wastes as nutrients or converting them into value-added by-products - Major compliance -	Documented waste management plan, TKS-SOP-1U-P5C3/WMP dated 1/2/2020 was emphasized on the identification and monitoring sources of waste and pollution. On top of that, efficiency of resource utilization and recycling of potential wastes as nutrients or converting them into value-added by-products were also being focus on for improvement.	Yes
4.5.3.3	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	SOP handling of used chemicals procedure, TKS-SOP-1U-P5C3/HUC dated 1/2/2020 and waste management plan, TKS-SOP-1U-P5C3/WMP dated 1/2/2020 were established. So far there was no scheduled waste	Yes

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Criterion / Indicator		Assessment Findings	Compliance
	handling, storage and disposal. - Major compliance -	generated at site as all activities were contract out by the estate. Waste generation and handling was done by the contractor.	
4.5.3.4	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. - Major compliance -	In Estates, empty chemical containers were being triple rinsed and spot painted in red before return back to supplier. Visit and records confirmed that no empty chemical containers being disposed other than returned back to supplier. An established SOP, handling of used chemicals procedure, TKS-SOP-1U-P5C3/HUC dated 1/2/2020 is referred to.	Yes
4.5.3.5	Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourses. - Minor compliance -	No domestic waste generated as there is no line site/workers quarters at T.K.S. Rubber Estate.	Yes
Criterion 4.5.4: Reduction of pollution and emission			
4.5.4.1	An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, scheduled wastes, solid wastes and effluent. - Major compliance -	Assessment of all polluting activities for estate is documented under environmental aspect and impact evaluation. Refer to document, ref no. TKS-REC-IU-P5C1/01 rev: 0 dated 1/2/20. Source of pollution identified from mainly from fertilizer and chemical application and transportation. The most significant and the most concerned area is under chemical and fertilizer application. Mitigation and action required is incorporated together in the environmental aspect impact register by each specific activities. Environmental management plan is	Yes

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		<p>developed based on significant environmental impact identification as per below:</p> <p>Medium (significant) : Monitoring required to ensure existing control measures are maintained</p> <p>Major (significant) : Additional control measures should be implemented within a defined time period</p>	
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>	Environmental management plan dated 1/2/20 is referred to. Mitigation plan is in place.	Yes
Criterion 4.5.5: Natural water resources			
4.5.5.1	<p>The management shall establish a water management plan to maintain the quality and availability of natural water resources (surface and ground water). The water management plan may include:</p> <ul style="list-style-type: none"> a. Assessment of water usage and sources of supply. b. Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the estate's current activities. c. Ways to optimize water and nutrient usage to reduce wastage (e.g. having in place systems for re-use, night application, maintenance of equipment to reduce leakage, collection of rainwater, etc.). d. Protection of water courses and wetlands, including maintaining and restoring appropriate riparian buffer zones 	<p>Water management plan is documented under Water Management Plan, ref no. TKS-SOP-IU-P5C6/WMP rev:0 dated 1/2/20.</p> <ul style="list-style-type: none"> a) There was no linesite in estate. Water usage is only for the operation such as spraying activity. b) No stream/river crossing the estate. Only man made/artificial stream in the estate for estate irrigation. c) Rain water harvesting is being implemented in field with the construction of pit and culvert. d) No water course and wetlands within the estate. No necessity of maintaining the riparian buffer zones. e) No natural vegetation in riparian removed and verified during site visit. f) No bore water well within the estate. 	Yes

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	<p>at or before planting or replanting, along all natural waterways within the estate.</p> <p>e. Where natural vegetation in riparian areas has been removed, a plan with a timetable for restoration shall be established and implemented.</p> <p>f. Where bore well is being use for water supply, the level of the ground water table should be measured at least annually.</p> <p>- Major compliance -</p>		
4.5.5.2	<p>No construction of bunds, weirs and dams across main rivers or waterways passing through an estate.</p> <p>- Minor compliance -</p>	There were no construction of bunds, weirs and dams across main rivers or waterways passing through TKS Rubber Estate which will affecting the downstream users/stakeholders. No natural stream/river crossing	Yes
4.5.5.3	<p>Water harvesting practices should be implemented (e.g. water from road-side drains can be directed and stored in conservation terraces and various natural receptacles).</p> <p>- Minor compliance -</p>	Water management plan includes rainwater harvesting, desilting of road side drains and etc. This also recommended by agronomist to conserve	Yes
Criterion 4.5.6: Status of rare, threatened, or endangered species and high biodiversity value			
4.5.6.1	<p>Information shall be collated that includes both the planted area itself and relevant wider landscape-level considerations (such as wildlife corridors). This information should cover:</p> <p>a) Identification of high biodiversity value habitats, such as rare and threatened ecosystems, that could be significantly affected by the grower(s) activities.</p> <p>b) Conservation status (<i>e.g.</i> The International Union on Conservation of Nature and Natural Resources (IUCN))</p>	TKS Rubber Estate has carried out an internal assessment for biodiversity and documented under Biodiversity and Ecosystem Management Plan, ref: TKS-REC-IU-P5C6/BEP, rev: 0 dated 1/2/20. Only sighting record available for verification and use as baseline information on high biodiversity value and conservation status in the estate. Thus, a major NC was raised.	Major Non compliance

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Criterion / Indicator		Assessment Findings	Compliance
	<p>status on legal protection, population status and habitat requirements of rare, threatened, or endangered species), that could be significantly affected by the grower(s) activities.</p> <p>- Major compliance -</p>		
4.5.6.2	<p>If rare, threatened or endangered species, or high biodiversity value, are present, appropriate measures for management planning and operations should include:</p> <p>a) Ensuring that any legal requirements relating to the protection of the species are met.</p> <p>b) Discouraging any illegal or inappropriate hunting, fishing or collecting activities; and developing responsible measures to resolve human-wildlife conflicts.</p> <p>- Major compliance -</p>	<p>No measures for management planning and operations developed for the estate based on the internal assessment for biodiversity and documented under Biodiversity and Ecosystem Management Plan, ref: TKS-REC-IU-P5C6/BEP, rev: 0 dated 1/2/20.</p> <p>Thus, a major NC was raised.</p>	Major Non compliance
4.5.6.3	<p>A management plan to comply with Indicator 1 shall be established and effectively implemented, if required.</p> <p>- Major compliance -</p>	<p>No management plan available for verification. Thus, a major NC was raised.</p>	Major Non Compliance
Criterion 4.5.7: Zero burning practices			
4.5.7.1	<p>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.</p> <p>- Major compliance -</p>	<p>T.K.S. Rubber Estate has established and implemented Best Management Practice approach through its standard operations and procedures. Zero Burning Policy was established and signed by managing director dated 1/2/20 available for review.</p> <p>Zero Open Burning practices observed where the visit to the field has confirmed that the company in compliance of its Zero Open Burning policy.</p>	Yes

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Criterion / Indicator		Assessment Findings	Compliance
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 special approval obtained as there was no phyto-sanitation process involved during development stage.	Yes
4.5.7.3	Where controlled burning is allowed, it shall be carried out as prescribed by the Environmental Quality (Declared Activities) (Open Burning) Order 2003 or other applicable laws. - Major compliance -	Not applicable for TKS Rubber Estate. No application of control burning activities during replanting.	Yes
4.5.7.4	Previous crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched. - Minor compliance -	Not applicable for TKS Rubber Estate. Currently, there is no replanting at TKS Rubber Estate and the youngest palm planted on December 2017 at field 4.	Yes
4.6 Principle 6: Best Practices			
Criterion 4.6.1: Site Management			
4.6.1.1	Standard operating procedures shall be appropriately documented and consistently implemented and monitored. - Major compliance -	T.K.S. Rubber Estate has well established management systems for monitoring and control of best practice implementation in the estate. This includes the programme by 3 rd party agronomist for maintaining and improving the production. Fertilizer recommendation for 2020 was made available. Date of the last visit as follows: Advisory report and fertilizer recommendation for 2020, dated of visit 4 th March 2019 by (Blue Deebaj (M) Sdn Bhd and Reliance Agri Supplies Sdn Bhd)	Yes

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Criterion / Indicator		Assessment Findings	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 -	TKS Rubber Estate has overlain a topographic map on the soil map to identify areas of potential erosion risk at TKS Rubber Estate. A Soil Suitability Report issued by Department of Agriculture dated 27 th August 2020, ref: JP TNH KDH 207/680/5 Jld. 2(25) is referred to. Based on the report, areas are predominantly undulating (Gajah Mati Series : 21.14% - undulating, Kechor Series : 50.92% - undulating) within the estate. Inspection of field conditions at estate showed well established and maintained groundcover vegetation.	Yes
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 for TKS Rubber Estate. Cross checked with the records on site field no. and field no. in the system found to be consistent. Field record showed consistence reference to the specific field and cross reference with the delivery order.	Yes
Criterion 4.6.2: Economic and financial viability plan			
4.6.2.1	A documented business or management plan shall be established to demonstrate attention to economic and financial viability through long-term management planning. - Major compliance -	Business plan available which forecasted for 3 years (2020-2022). Details of forecast FFB and price is used as basis for expenses/operation cost (FFB harvesting and evacuation, maintenance and upkeep) for the estate.	Yes
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 -	No replanting activity is planned within 5 years since this estate has just replanting the oil palm in year 2017.	Yes

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Criterion / Indicator		Assessment Findings	Compliance
4.6.2.3	<p>The business or management plan may contain:</p> <ul style="list-style-type: none"> a) Attention to quality of planting materials and FFB b) Crop projection: site yield potential, age profile, FFB yield trends c) Cost of production : cost per tonne of FFB d) Price forecast e) Financial indicators : cost benefit, discounted cash flow, return on investment <p>- Major compliance -</p>	<p>The 3 years FFB crop projection from (2020 -2022) for TKS Rubber Estate is available which contain the yield/ha projection and FFB projection.</p> <p>Apart from that, for cost consumption related, TKS Rubber Estate has prepared the annual budget for 2020 and 2021.</p>	Yes
4.6.2.4	<p>The management plan shall be effectively implemented and the achievement of the goals and objectives shall be regularly monitored, periodically reviewed and documented.</p> <p>- Major compliance -</p>	<p>Management has the working sheet for all the field operation for monitoring. Profit and loss monitoring is being monitored for each year and updated in the spreadsheet.</p>	Yes
Criterion 4.6.3: Transparent and fair price dealing			
4.6.3.1	<p>Pricing mechanisms for the products and other services shall be documented and effectively implemented.</p> <p>- Major compliance -</p>	<p>In TKS Rubber Estate, the payment mode is cash and as per contract. The documents are available and paid accordingly.</p>	Yes
4.6.3.2	<p>All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner.</p> <p>- Major compliance -</p>	<p>Sighted the agreement for contractor Ratinavel a/l Sinatamby for FFB, fertilizers and upkeeps in TKS Rubber signed on 1/1/2010. All terms and conditions clearly stipulated in the contract. Payment term is 30 days and will be paid in the first week of the following month. Latest payment was paid on 7/10/20 and made in timely manner.</p>	Yes
Criterion 4.6.4: Contractor			

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Criterion / Indicator		Assessment Findings	Compliance
4.6.4.1	Where contractors are engaged, they shall understand the MSPO requirements and shall provide the required documentation and information. - Major compliance -	MSPO training for contractor has been conducted on 22/02/2020 which attended by Ratinavel a/l Sinatamby. During the stakeholder meeting also, verified that contractors were aware on MSPO requirement.	Yes
4.6.4.2	The management shall provide evidence of agreed contracts with the contractor. - Major compliance -	Sighted the agreement for contractor Ratinavel a/l Sinatamby for FFB, fertilizers and upkeeps in TKS Rubber signed on 1/1/2010. All terms and conditions clearly stipulated in the contract.	Yes
4.6.4.3	The management shall accept MSPO approved auditors to verify assessments through a physical inspection if required. - Minor compliance -	The requirement is spelled out under para 5 (ii) of the contract dated 1/2/20.	Yes
4.6.4.4	The management shall be responsible for the observance of the control points applicable to the tasks performed by the contractor, by checking and signing the assessment of the contractor for each task and season contracted. - Major compliance -	The contractor works has been recorded and approved in work verification and work order records before approved for payment.	Yes
4.7 Principle 7: Development of new planting (no new planting at TKS Rubber Estate)			

Appendix B: List of Stakeholders Contacted

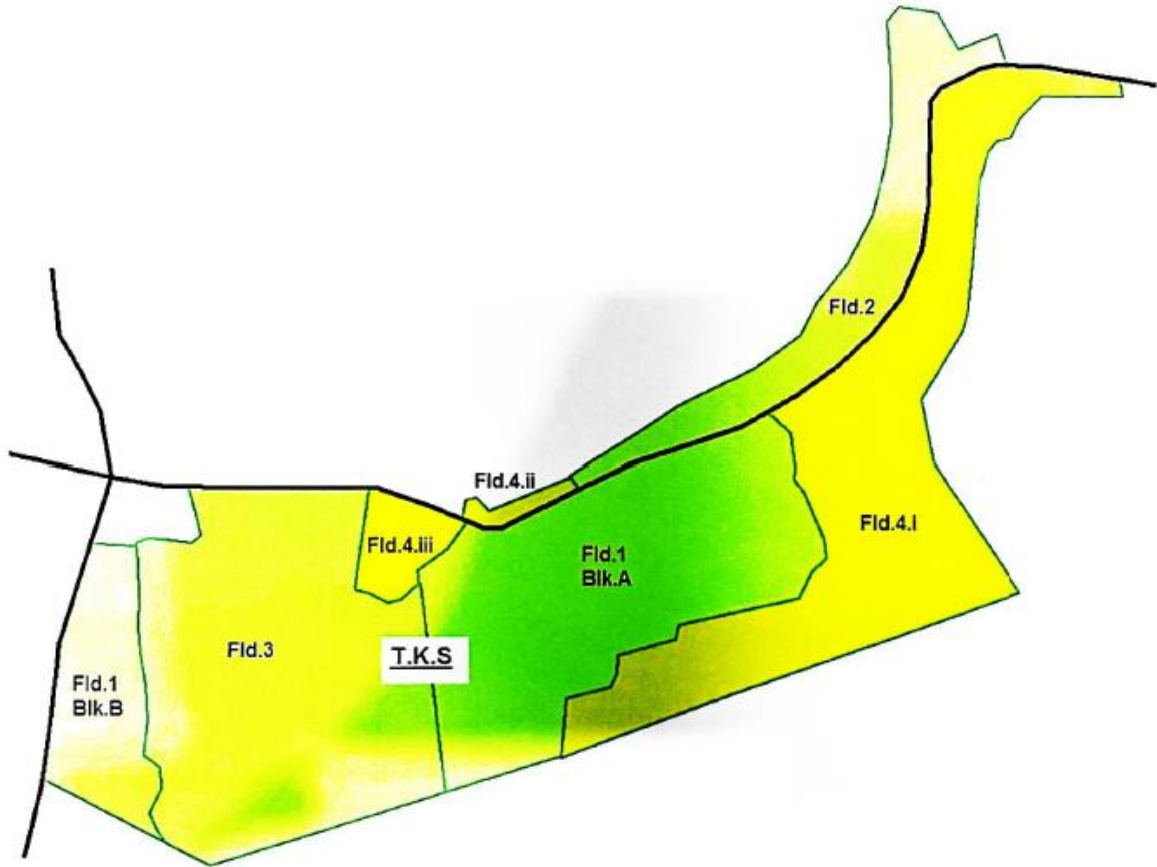
<p>Government Officer: Wildlife department</p>	<p>Community/neighbouring village: Seri Mahamariamam Temple head</p>
<p>Suppliers/Contractors/Vendor Tadlico POM Chuwa Seng Handware and Timber Karthic Enterprise</p>	<p>Worker’s Representative/Gender Committee: Mandore Estate/field workers</p>

Appendix C: Smallholder Member Details

(Not applicable)

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

Appendix D: Location and Field Map



Appendix E: 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