

**MALAYSIAN SUSTAINABLE PALM OIL
- ANNUAL SURVEILLANCE ASSESSMENT 2
Public Summary Report**

Keresa Plantations Sdn Bhd
Client company Address: Level 5, Tun Jugah Tower, No. 18, Jalan Tunku Abdul Rahman 93100 Kuching, Sarawak, Malaysia
Certification Unit: Sg Kubud Estate Location of Certification Unit: Lot 1, Block 17, Lavang Land District, 97000 Bintulu, Sarawak, Malaysia

Report prepared by:
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Report Number: 3279638

Assessment Conducted by:
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Section 1: Executive Summary

1.1 Organizational Information and Contact Person			
Company Name	Keresa Plantations Sdn Bhd		
Mill/Estate	MPOB License No.	Expiry Date	
	503656102000	28/02/2021	
Address	Lot 1, Block 17, Lavang Land District, 97000 Bintulu, Sarawak, Malaysia		
Certification Unit	Sg Kubud Estate		
Contact Person Name	A.K Kumaran		
Website	www.keresa.com.my	E-mail	kumaran@keresa.com.my
Telephone	012-8855870/74	Facsimile	N/A

1.2 Certification Information			
Certificate Number	MSPO 702700		
Issue Date	17/06/2019	Expiry date	16/06/2024
Scope of Certification	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	26/10/2018		
Stage 2 / Initial Assessment Visit Date (IAV)	17-18/04/2019		
Continuous Assessment Visit Date (CAV) 1	28/08/2020 (Remote) & 24/09/2020 (On-site)		
Continuous Assessment Visit Date (CAV) 2	20-21/05/2021		
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
N/A	N/A	N/A	N/A

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	
		Latitude	Longitude
Sg Kubud Estate	Lot 1, Block 17, Lavang Land District, 97000 Bintulu, Sarawak, Malaysia	3.11154	113.46151

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1.4 Certified Area					
Estate	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Sg Kubud Estate	3,204.17	125.93	196.00	3,526.10	90.87%
TOTAL	3,204.17	125.93	196.00	3,526.10	90.87%

1.5 Plantings & Cycle							
Estate	Age (Years)					Mature**	Immature
	0 - 3	4 - 10	11 - 20	21 - 25	26 - 30		
Sg Kubud Estate	0.00	3,204.17	0.00	0.00	0.00	3,204.17	0.00
Total (ha)	0.00	3,204.17	0.00	0.00	0.00	3,204.17	0.00

1.6 Certified Tonnage of FFB			
Estate	Tonnage / year		
	Estimated (Apr 2020 - Mar 2021)	Actual (Sept 2020 - Apr 2021)	Forecast (Apr 2021 - Mar 2022)
Sg Kubud Estate	65,196.00	39,649.46	80,000.00
Total	65,196.00	39,649.46	80,000.00

1.7 Uncertified Tonnage of FFB			
Estate	Tonnage / year		
	Estimated (Apr 2020 - Mar 2021)	Actual (Sept 2020 - Apr 2021)	Forecast (Apr 2021 - Mar 2022)
N/A	N/A	N/A	N/A

1.8 Certified Tonnage			
Mill Capacity: N/A	Estimated	Actual	Forecast
	FFB	FFB	FFB
	N/A	N/A	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	
SCC Model: N/A			

1.9 Actual Sold Volume (CPO)					
CPO (MT)	MSP0 Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
N/A	N/A	N/A	N/A	N/A	N/A

1.10 Actual Sold Volume (PK)					
PK (MT)	MSP0 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 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 audit has been carried out Fully Remote due to Pandemic COVID-19 on 20/05/2021 and 21/05/2021. The audit programme is included as per Section 2.3: Assessment Plan. The approach to the audit was to treat the Sg Kubud Estate as a MSPO Certification Unit. A range of environmental and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HBVs, declared conservation areas and local communities.

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

The estates or smallholders sample were determined based on formula $S = \sqrt{n}$ where n is the number of estates while when applicable, the smallholders sample were determined following the MSPO Certification Requirement.

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.

All the previous nonconformities are remains closed. 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)
Sungai Kubud Estate	√	√	√	√	√

Tentative Date of Next Visit: May 2, 2022 - May 3, 2022

Total No. of Mandays: 2

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>
Nor Halis Abu Zar (NHA)	Team Leader	He holds Bachelor of Science, Plantation Technology and Management, graduated from Universiti Teknologi Mara. He started his career as Assistant Manager at Kulim Plantations Sdn. Bhd. managing the day to day plantation operations. In his career at Kulim Plantation, Halis had accumulated more than 6 years of sustainability implementation experience including workers' welfare, workers' occupational, health & safety, environment conservation and protection at buffer areas and continuous improvement management plans. He is a qualified Lead Auditor for MS2530:2013 and has accumulated more than 300 audit days throughout his current career as the auditor for multiple disciplines covering Malaysia. He has completed ISO IMS 9001, 14001 Lead Auditor Course in January 2019, MSPO 2530:2013 Lead Auditor Course in February 2019 and endorsed RSPO Lead Auditor Course in October 2020. Fluent in Bahasa Malaysia and English Language. During this assessment, he assessed on all requirement in MSPO P&C Part 3.

2.2 Accompanying Persons

No.	Name	Role
1	Mohd Nazib Hj Marwan	Trainee Auditor

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2.3 Assessment Plan

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

Date	Time	Subjects	NHA	ICT Planned
Friday, 07/05/2021	1100 - 1130	Communication on document preparation - Audit plan - Any additional Information	✓	Teleconference, Microsoft Meeting, Email Team
Thursday, 20/05/2021 Sg Kubud Estate	0900 - 0915	Opening meeting - Opening presentation by audit team leader - Confirmation of assessment scope and finalize audit plan	✓	Teleconference, Microsoft Meeting, Email Team
	0915 - 1030	Assessment and documentation review on mill best practice, legal requirements, OHS, environment and continual improvement	✓	Teleconference, Microsoft Meeting, Email Team
	1030 - 1040	10-minute break	✓	
	1040 - 1230	Assessment and documentation review on mill best practice, legal requirements, OHS, environment and continual improvement	✓	Teleconference, Microsoft Meeting, Email Team
	1230 - 1330	Lunch & Break	✓	Teleconference, Microsoft Meeting, Email Team
	1330 - 1450	Assessment and documentation review on social aspects, legal requirements, employees' welfare and stakeholder management	✓	Teleconference, Microsoft Meeting, Email Team
	1450 - 1500	10-minute break	✓	
	1500 - 1700	Assessment and documentation review on social aspects, legal requirements, employees' welfare and stakeholder management	✓	Teleconference, Microsoft Meeting, Email Team
	1700 - 1730	Interim closing briefing	✓	Teleconference, Microsoft Meeting, Email Team
Friday, 21/05/2021 Sg Kubud Estate	0900 - 1030	Assessment and documentation review on good agricultural practices, legal requirements, OHS, environment, biodiversity and continual improvement	✓	Teleconference, Microsoft Meeting, Email Team
	1030 - 1040	10-minute break	✓	
	1040 - 1230	Assessment and documentation review on good agricultural practices, legal requirements, OHS, environment, biodiversity and continual improvement	✓	Teleconference, Microsoft Meeting, Email Team
	1230 - 1330	Lunch & Break	✓	Teleconference, Microsoft Meeting, Email Team
	1330 - 1450	Assessment and documentation review on social aspects, legal requirements, employees' welfare and stakeholder management	✓	Teleconference, Microsoft Meeting, Email Team
	1450 - 1500	10-minute break	✓	

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Date	Time	Subjects	NHA	ICT Planned
	1500 - 1700	Assessment and documentation review on social aspects, legal requirements, employees' welfare and stakeholder management	√	Teleconference, Microsoft Team Meeting, Email
	1700 - 1730	Closing briefing	√	Teleconference, Microsoft Team Meeting, Email

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.

During the Certification Assessment there were 0 Major, 2 Minor nonconformities and 2 OFI 's raised. The Sg Kubud 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.

Minor Nonconformities:		
Ref: 2059467-202105-N1	Area/Process: Keresa Plantations Sdn Bhd – Sg Kubud Estate	Clause: 4.3.1.3
	Issue Date: 21/05/2021	Due Date: Next Surveillance
Requirements:	The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force.	
Statement of Nonconformity:	There is no amendment has been made for Minimum Wages Order as per LORR Listing.	
Objective Evidence:	Sighted LORR has been reviewed dated 03/04/2021. There is an updating for Akta Pencegahan dan Pegawalan Penyakit Berjangkit 1988 (Amendment 2020) and Movement Control Order 2020. However, it was found management was listing Minimum wages Order 2018 instead of Minimum Wages Order 2020 as per section 8 Revocation "The minimum Wages Order 2018 (P.U.(A)265/2018) is revoked"	
Corrections:	The Minimum Wages Order 2018 was replaced with the updated listing order which is Minimum Wages Order 2020.	
Root cause analysis:	Misconception within the Management on the current updated law listing.	
Corrective Actions:	Quarterly consultation with JTK Bakun and related agency to keep updated on the current LORR.	
Assessment Conclusion:	Corrective action plan accepted. The effectiveness of corrective action will be verified during next surveillance audit	

Minor Nonconformities:		
Ref: 2059467-202105-N2	Area/Process: Keresia Plantations Sdn Bhd – Sg Kubud Estate	Clause: 4.4.5.4
	Issue Date: 21/05/2021	Due Date: Next Surveillance
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:	SOCSCO Employee deduction was not in line with SOCSCO Contribution Table.	
Objective Evidence:	Verified contact agreement and pay slip for 3 local workers under Yun Hoo Sdn Bhd. However, it was found 1 worker with IC number 560903-13-XXXX, deduction of SOSCO contribution for the month February 2021 and April 2021 were not in line with Akta Perkeso 1969 (Amendment 2019) Jadual ketiga Seksyen 6 “Kadar Caruman”.	
Corrections:	The Management carried out rectification and verification by meeting the respective worker personally to ensure the worker receive the accurate amount of wages. Mutual acknowledgment between the employer and worker was rectified in the consent letter.	
Root cause analysis:	Lack of monitoring from the Management to ensure the contractor comply with the regulations.	
Corrective Actions:	<ol style="list-style-type: none"> To ensure the contractor submit the salary payslip on monthly basis for monitoring purpose. The person-in charge to provide training and brief the estate personnel on inspection monitoring procedure. 	
Assessment Conclusion:	Corrective action plan accepted. The effectiveness of corrective action will be verified during next surveillance audit	

Opportunity For Improvement		
Ref: 2059467-202105-I1	Area/Process: Keresia Plantations Sdn Bhd – Sg Kubud Estate	Clause: 4.4.4.2 (g)
Objective Evidence:	Related to frequency of Osh Meeting refer Part IV Section 21 OSHA Regulation 1996, management should consider other method or platform to conduct OSH committee meeting during new norm of COVID-19.	

Opportunity For Improvement		
Ref: 2059467-202105-I2	Area/Process: Keresia Plantations Sdn Bhd – Sg Kubud Estate	Clause: 4.5.3.3
Objective Evidence:	Since there are Competence Person at Keresia Mill, Sg Kubud Estate should consider appointing him as competent personnel (CePSWaM) to manage estate scheduled wastes as per requirement under EQ (Amendment) Act 2012 (Act A1441) due to under same subsidiaries	

Noteworthy Positive Comments	
1.	Good cooperation from management and organized documentation

3.3 Status of Nonconformities Previously Identified and OFI

Nil

3.4 Summary of the Nonconformities and Status

CAR Ref.	CLASS	ISSUED	STATUS
1767946-201903-M1	Major	18/4/2019	Closed
1767946-201903-M2	Major	18/4/2019	Closed
1767946-201903-M3	Major	18/4/2019	Closed
1767946-201903-M4	Major	18/4/2019	Closed
1767946-201903-M5	Major	18/4/2019	Closed
2059467-202105-N1	Minor	21/05/2021	Open
2059467-202105-N2	Minor	21/05/2021	Open



3.5 Issues Raised by Stakeholders

Stakeholders comment	
1	<p>Feedbacks: Mr Paul Teo (Contractor Yun Hoo Sdn Bhd) – They have very good repo with Keresas Management. Payments are all done in a timely manner. The management often includes them in all stakeholder meetings. MSP0 Training has been given by the management. PPE usage in the field was enforce by the management. The mechanism or platform for making grievance and complaint were clearly understand by contractors.</p> <p>Management Responses: Positive comments noted.</p> <p>Audit Team Findings: No further issue.</p>
2	<p>Feedbacks: Tr Nompang (Tuai Rumah Nompang) – Keresas Plantation has provided a lot of assistance to the neighbouring communities as and when required such as foods, drinks and maintenance for roadworks at the villages.</p> <p>Management Responses: Positive comments noted.</p> <p>Audit Team Findings: No further issue.</p>
3	<p>Feedbacks: Mr Edwin (JTK Bakun) - They have very good repo with Keresas Management. Periodically checking has been conducted by JTK and there is no issue of breaking law and regulation related local and foreign workers. Management also involve in any activities organized by JTK Bakun.</p>

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	<p>Management Responses: Positive comments noted.</p> <p>Audit Team Findings: No further issue.</p>
4	<p>Feedbacks: Wagro (Chemical Supplier) – Wagro has been doing business as a chemical supplier with Keresia Plantations for many years. They have a very good understanding between the two organisations. All payments are done in a timely manner.</p> <p>Management Responses: Positive comments noted.</p> <p>Audit Team Findings: No further issue.</p>
5	<p>Feedbacks: Teacher Cikgu Buyong – SK Bukit Balai – Keresia Plantations has provided a lot of assistance to the SK Bukit Balai as and when required such as donation and maintenance for schools.</p> <p>Management Responses: Positive comments noted.</p> <p>Audit Team Findings: No further issue.</p>

Section 4: Assessment Conclusion and Recommendation

Acknowledgement of Internal Responsibility and Formal Sign-off of Assessment Findings	
Based on the findings during the assessment Sungai Kubud Estate Certification Unit complies with the MS 2530-3:2013. It is recommended that the certification of Sungai Kubud Estate Certification Unit is approved and continued.	
Acknowledgement of Assessment Findings	Report Prepared by
Name: A. K. Kumaran	Name: Nor Halis Abu Zar
Company name: Keresa Plantations Sdn Bhd	Company name: BSI Services Malaysia Sdn. Bhd.
Title: General Manager – Plantations & Mill	Title: Client Manager
Signature: 	Signature: 
Date: 03/06/2021	Date: 27/05/2021

Appendix A: Summary of the findings by Principles and Criteria

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. Refer Sustainability Palm Oil Production Policy and Supply Chain Policy dated 04/09/2019 signed by Khairul Azizan Alias, Senior Group General Manage.	Complied
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 milling and estate operation.	Complied
Criterion 4.1.2 – Internal Audit			
4.1.2.1	Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for further improvement. - Major compliance -	The MSPO Internal Audit Procedure (KERESA/MSPO/QP-10; Rev 1; Effective date: 27.09.2016) was established. The internal audit frequency stated on annual basis. Annual MSPO internal audit was carried on 05/04/2021 by SCD unit. Audit covered both documentation and field operation for the mill and estates. There were 4 major 1 minor NCs raised by the internal auditors. Audit report was made available for review.	Complied
4.1.2.2	The internal audit procedures and audit results shall be documented and evaluated, followed by the identification of strengths and root causes of nonconformities, in order to	As per verification on the SOP of internal audit, no changes since previous year. Internal audit procedure (KERESA/MSPO/QP-10; Rev 1; Effective date: 27/09/2016) was established and effectively	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	implement the necessary corrective action. - Major compliance -	implemented. The procedure was reviewed by the management to include the competency requirement for MSPO internal auditor. There were 4 major 1 minor NCs raised by the internal auditors. Audit report was made available for review. Sighted evidence of the identification of strengths and root causes of nonconformities as per NC closure forms.	
4.1.2.3	Report shall be made available to the management for their review. - Major compliance -	The report was available, Internal audit report dated 05/04/2021 was made available for management review. The corrective action plan was update and available (ref. no. MSPO/SK/IA-2021)	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 Procedure (First Editions; Version 1.0) dated September 2015 was established. MSPO Management Review was carried out on 13/04/2021. Minute Meeting of Management Review MSPO was available. All pertinent elements for MSPO implementation have been reviewed and presented to top management. Refer Keresa Plantations Sdn Bhd, Minutes Meeting of Management Review MSPO Sg Kubud Estate 2021.	Complied
Criterion 4.1.4 – Continual Improvement			
4.1.4.1	The action plan for continual improvement shall be based on consideration of the main social and environmental impact and opportunities of the company. - Major compliance -	TQM has worked with estate to review and update the social and environmental aspects and impacts risk registers and to develop improvement plans. Continual improvement plan dated January 2021 is referred to. Improvement plan for pertinent key values on (economic, social and	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>environmental) has been identified for improvement. Sample of improvement plan were:</p> <ol style="list-style-type: none"> 1. Reduction Fossil Fuel Consumption Plan (diesel) 2. Planting of Beneficial Plants Plan (Turnera Sp.) 3. Reduction Battery Usage Plan 4. Reduction Chemical Usage Plan <p>Other than that, there is continuous improvement plan as set up by SCD Team dated 01/01/2021 covering on:</p> <ol style="list-style-type: none"> 1. Economic Values: Better Management System 2. Social Values: Health & Safety at the workplace 3. Environmental values: Control of pollution & Significant Impacts on Environment 4. Social values: Core Labour Standard 5. Community 	
4.1.4.2	<p>The company shall establish a system to improve practices in line with new information and techniques or new industry standards and technology (where applicable) that are available and feasible for adoption.</p> <p>- Major compliance -</p>	<p>Fully mechanized operation is still in progress to be completed by phases.</p> <p>An iECS Checkroll System has been introduced in Estate to replace the previous Manual Checkroll System.</p> <p>Estate has set up new system on screening COVID-19 for example Scan My Sejahtera, Temperature check and sanitization for workers and visitors. Training has been conducted for this new technology.</p>	Complied

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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 estate has appointed the assistant manager as in charge person to implement and monitor any new technologies being implemented and training of other personnel. Action is documented under document named Continuous Improvement Plan dated 01/04/2021 by SCD. Most of the action plan is still on going and time frame for completion is being monitored by the person in charge.	Complied
4.2 Principle 2: Transparency			
Criterion 4.2.1 – Transparency of information and documents relevant to MSPO requirements			
4.2.1.1	The management shall communicate the information requested by the relevant stakeholders in the appropriate languages and forms, except those limited by commercial confidentiality or disclosure that could result in negative environmental or social outcomes. - Major compliance -	Keresa Plantations has communicated the information regarding MSPO and all information requested to the internal and external stakeholder through, JCC meeting, stakeholder consultation and website: www.keresa.com.my, complaint form, and suggestion box and workers monthly dialogue. Management has publicly published the policies at the company office and notice boards.	Complied
4.2.1.2	Management documents shall be publicly available, except where this is prevented by commercial confidentiality or where disclosure of information would result in negative environmental or social outcomes. - Major compliance -	Records of request for information maintained under file Action Request. Most of the requests are internal i.e. housing repair request by the workers raised during JCC Meeting. In general, all the documents are available upon request. Sighted sample record dated 18/08/2020, Document: Pengisian Maklumat Guna Tenaga Secara Online (Sistem e-gunatenaga) Bagi Sektor Pemprosesan Dan Peniaga Bulan Jun 2020, requested by MPOB.	Complied
Criterion 4.2.2 – Transparent method of communication and consultation			

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Criterion / Indicator	Assessment Findings	Compliance
<p>4.2.2.1 Procedures shall be established for consultation and communication with the relevant stakeholders.</p> <p>- Major compliance -</p>	<p>Keresa Plantations Sdn. Bhd. have established Procedures for Communication of Social Policies (Chapter 3, Reference No: SOC 3.1, Date issue: Dec 2009, Version 1) and Complaints & Grievances Procedure (Reference No: SOC 3.2, Version 1) that define the responsibilities and actions required for receiving, recording and responding to enquiries and requests from internal and external stakeholders.</p> <p>The procedure outlines the process of communication on the social policies, lodging grievances and monitoring implementation. The Standard Operating Procedure has identified mechanisms for consultation and communication with the relevant stakeholders.</p> <p>Sg. Kubud Estate have implemented the “Communication and Consultation Management Guidelines” as evidenced by the maintenance of filing systems for recording written requests for assistance and information. Sighted the file for Workers Complaints available at the estates.</p> <p>Regular communication with stakeholders was done through organized meetings. Sighted the meeting minutes as below:</p> <ol style="list-style-type: none"> 1. Workers Monthly Dialogue: 20/11/2020 2. Workers Monthly Dialogue: 26/04/2021. <p>The Estate has shown a good communication, by publishing the flow chart of Procedure “Pengurusan Aduan Pekerja/Stakeholder” at the notice board in front of estate office and housing complex. The feedback can be forwarded to the estate management or to Suggestion Box located at the muster ground and office.</p>	<p>Complied</p>

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Criterion / Indicator		Assessment Findings	Compliance
		Interviews with Stakeholders confirmed that both estates have an open approach to communication with staff, workers and local communities.	
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 management has appointed Ms. Suzella Demie (Sustainability and Compliance Executive) as the Communication Representative for the mill as stated in the appointment letter as Social Management Representative dated 02/04/2021 undersigned by the Deputy General Manager.	Complied
4.2.2.3	List of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders should be properly maintained. - Major compliance -	Stakeholder register is available including the internal and external such as Ketua Kampong, canteen, MPOB, DOE, DOSH, contractors, etc. for the year 2021. Stakeholder meeting was conducted on 23.02.2020. For the year 2021 yet to conduct due to Pandemic COVID-19.	Complied
Criterion 4.2.3 – Traceability			
4.2.3.1	The management shall establish, implement and maintain a standard operating procedure to comply with the requirements for traceability of the relevant product(s). - Major compliance -	Keresa Plantations Sdn Bhd has the Traceability Procedure for FFB (Doc No: SOP/MSPO/KPSB/SG.KUBUD Rev 1 dated 01.03.2019).	Complied
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 annually. Sighted the traceability inspection was conducted on 05/04/2021 at Sg Kubud by Senior SCD executive. Among the criteria checked are FFB driver daily collection bunch, no and weight.	Complied

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4.2.3.3	The management should identify and assign suitable employees to implement and maintain the traceability system. - Minor compliance -	The management has appointed Ms. Alicesa Anak Ramba (Sustainability & Compliance Executive) as the Traceability Representative for the estates as stated in the appointment letter dated 02/04/2021 undersigned by the Deputy General Manager.	Complied																
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 tractor Collection Chit (from field to ramp) and FFB Driver Lorry Chit (from ramp 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. Samples: <table border="1" data-bbox="1048 804 1872 1099"> <thead> <tr> <th>Date</th> <th>16/04/2021</th> <th>03/11/2020</th> <th>10/02/2021</th> </tr> </thead> <tbody> <tr> <td>Reference Number</td> <td>185157</td> <td>171706</td> <td>178373</td> </tr> <tr> <td>Lorry Number</td> <td>SD3966R</td> <td>SD3966R</td> <td>QAA1247V</td> </tr> <tr> <td>Weight</td> <td>18.30 MT</td> <td>15.20 MT</td> <td>14.78 MT</td> </tr> </tbody> </table>	Date	16/04/2021	03/11/2020	10/02/2021	Reference Number	185157	171706	178373	Lorry Number	SD3966R	SD3966R	QAA1247V	Weight	18.30 MT	15.20 MT	14.78 MT	Complied
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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 -	Sg Kubud Estate has maintained the systems for documentation, checking and assessment of legal compliance with applicable laws and regulations.	Complied																

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Criterion / Indicator		Assessment Findings	Compliance														
		<p>Sample of permit and license sighted at Sg Kubud Estate were:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">License / Permit</th> <th style="text-align: left;">Validity</th> </tr> </thead> <tbody> <tr> <td>MPOB license for FFB 50365610200</td> <td>28/02/2022</td> </tr> <tr> <td>Trading license from LHDN license no 993508</td> <td>14/04/2022</td> </tr> <tr> <td>Diesel license from KPDNKK BTU.P.02/2020(D)</td> <td>29/01/2022</td> </tr> <tr> <td>Petrol license form KPDNKK (SPL00005)</td> <td>31/12/2021</td> </tr> <tr> <td>Cert SOPPOA (KPSB)</td> <td>31/12/2021</td> </tr> <tr> <td>Land Leasing Title</td> <td>05/09/2042</td> </tr> </tbody> </table>	License / Permit	Validity	MPOB license for FFB 50365610200	28/02/2022	Trading license from LHDN license no 993508	14/04/2022	Diesel license from KPDNKK BTU.P.02/2020(D)	29/01/2022	Petrol license form KPDNKK (SPL00005)	31/12/2021	Cert SOPPOA (KPSB)	31/12/2021	Land Leasing Title	05/09/2042	
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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>A Legal Compliance procedure has been established (KP 16 Mechanism for ensuring legal compliance dated 15 Mar 2010). All operating units have Legal & Other Requirements Register (LORR) covering all the necessary regulatory requirements.</p> <p>TQM sustainability department have reviewed and evaluated the LORR on 03/04/2021. All the new legal requirements were include in the legal register accordingly:</p> <ol style="list-style-type: none"> 1. Minimum Wages Order 2018 2. Akta Pencegahan dan Pegawalan Penyakit Berjangkit 1988 3. Movement Control Order 2020 4. OSH Order 1997 	Complied														

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		5. Environmental Quality (Schedule Waste Regulation 2005)	
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, website information and the information are communicated from the Group Head Office.</p> <p>Interviews with office personnel and records indicate that the system is appropriate to the operations. Tracking system on any changes in the law been well implemented.</p> <p>There is no amendment has been made for Minimum Wages Order as per LORR Listing.</p> <p>Sighted LORR has been reviewed dated 03/04/2021. There is an updating for Akta Pencegahan dan Pegawalan Penyakit Berjangkit 1988 (Amendment 2020) and Movement Control Order 2020. However, it was found management was listing Minimum Wages Order 2018 instead of Minimum Wages Order 2020 as per section 8 Revocation "The minimum Wages Order 2018 (P.U.(A)265/2018) is revoked". Thus, Minor NC raised.</p>	Minor NC
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>The person in charge responsible to monitor compliance and to track and update the changes in regulatory requirements is Sustainability & Compliance Executive, Ms Julia Ak Andrew Kere. Refer to appointment letter dated 02/04/2021 undersigned by the Deputy General Manager.</p>	Complied
Criterion 4.3.2 – Lands use rights			

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Criterion / Indicator		Assessment Findings	Compliance
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 estate lands were leased by the company with NCR land. Interview with the surrounding communities and stakeholders confirm that there is no land dispute.	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 -	Sg Kubud Estate was under the Native Customary Rights (NCR) land in Sarawak. Sighted the agreement as below: 1. Letter from Keresa Plantations Sdn Bhd to Ybhg Datu Jaul Samion, Setiausaha Tetap, Kementerian Kemajuan Tanah, dated 06 November 2012 stating the lease of NCR land of Rh. Iba, Sungai Sujan, Pandan. 2. Letter from settlers of Rh. Iba, Sg. Sujan, Pandan to Ybhg Datu Jaul Samion, Kementerian Kemajuan Tanah, dated 17 October 2012 stating the willingness of Rh Iba to allow Keresa Plantations Sdn Bhd to develop their NCR and ancestral land for a period of 30 years. Memorandum of agreement and supplementary agreement with the 2 long houses dated December 2011, August 2012, and September 2012. No changes from previous audit.	Complied
4.3.2.3	Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable. - Major compliance -	Verified through interview found that legal boundary was clearly demarcated with wooden pole. Verified with photo checking: 1. 542, Field: SK1319 2. 543, Field: SK1319	Complied
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	No changes from the previous assessment. Keresa Plantations has leased the NCR land and able to provide the agreement between management and native people. Sighted also the payment list to all native people: Land Owner Lot Survey, Phase 1 (A) 2012 planting.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	<p>be made available and that these should have been accepted with free prior informed consent (FPIC).</p> <p>- Minor compliance -</p>	<p>For FPIC, management will use procedure: Complaints & Grievance Procedure with ref. no. SOC 3.2 dated December 2009, Version 1.0. More details provided in 4.4.2.1</p>	
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>Estate has the memorandum of agreement with the native people as the land is belonged to NCR land.</p>	Complied
4.3.3.2	<p>Maps of an appropriate scale showing extent of recognized customary rights land, if any, should made available.</p> <p>- Minor compliance -</p>	<p>Map of the location, total perimeter and hectare agreed was available together with the supplementary agreement.</p>	Complied
4.3.3.3	<p>Negotiation and FPIC shall be recorded and copies of negotiated agreements should be made available.</p> <p>- Major compliance -</p>	<p>Sg Kubud Estate was under the Native Customary Rights (NCR) land in Sarawak. Sighted the agreement as below:</p> <ol style="list-style-type: none"> 1. Letter from Keresia Plantations Sdn Bhd to Ybhg Datu Jaul Samion, Setiausaha Tetap, Kementerian Kemajuan Tanah, dated 06 November 2012 stating the lease of NCR land of Rh. Iba, Sungai Sujan, Pandan. 2. Letter from settlers of Rh. Iba, Sg. Sujan, Pandan to Ybhg Datu Jaul Samion, Kementerian Kemajuan Tanah, dated 17 October 2012 stating the willingness of Rh Iba to allow Keresia Plantations Sdn Bhd to develop their NCR and ancestral land for a period of 30 years. 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		Memorandum of agreement and supplementary agreement with the 2 long houses dated December 2011, August 2012 and September 2012. No changes from previous audit.	
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 -	Sighted SIA Report dated August 2020. Refer Report of Satisfaction Survey Social Impact Assessment. Verified evidence of mitigation of the negative impacts to promote the positive ones as per section 5 Survey Findings. Sighted Community Action Plan referred to Continuous Improvement Plan dated 01/04/2021. Details were: 1. Improving recording of benefits / investment in community 2. Smallholders certification pilot initiative (POPSI) 3. Road & Fertilizer subsidy / support mechanism. The stakeholder meeting last conducted was on 23/1/2020. Some issue was been raised by stakeholder and management has replied accordingly. For 2021 yet to conducted due to Movement Control Order.	Complied
Criterion 4.4.2: Complaints and grievances			
4.4.2.1	A system for dealing with complaints and grievances shall be established and documented.	Keresa Plantations Sdn. Bhd. has established a Complaints & Grievance Procedure with ref. no. SOC 3.2 dated December 2009, Version 1.0. Any complaints can be lodged through complaint box, email or in	Complied

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Criterion / Indicator		Assessment Findings	Compliance																
	- Major compliance -	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 -	<p>Inspection of records at the estates indicated that written communications were replied promptly, and the correspondence are kept in a file (File Aduan & Cadangan Pekerja). Complaints forms seen are responded and completed.</p> <p>Sighted samples of complaints as below.</p> <table border="1"> <thead> <tr> <th>Date</th> <th>Name</th> <th>Issue</th> <th>Status</th> </tr> </thead> <tbody> <tr> <td>25/02/2021</td> <td>Dedi Upa</td> <td>Mengadu masalah tombol pintu rosak</td> <td>Management solve the issue on 15/03/2021</td> </tr> <tr> <td>31/03/2021</td> <td>Sartika</td> <td>Memohon pembinaan titi di blok 1202 untuk meudahkan kerja meracun</td> <td>Management solve the issue on 20/04/2021</td> </tr> <tr> <td>28/01/2021</td> <td>Oktovianus Sijoo</td> <td>Mengadu masalah kipas rosak</td> <td>Management solve the issue on 23/02/2021</td> </tr> </tbody> </table>	Date	Name	Issue	Status	25/02/2021	Dedi Upa	Mengadu masalah tombol pintu rosak	Management solve the issue on 15/03/2021	31/03/2021	Sartika	Memohon pembinaan titi di blok 1202 untuk meudahkan kerja meracun	Management solve the issue on 20/04/2021	28/01/2021	Oktovianus Sijoo	Mengadu masalah kipas rosak	Management solve the issue on 23/02/2021	Complied
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4.4.2.3	A complaint form should be made available at the premises, where employees and affected stakeholders can make a complaint.	The estate maintains a generic 'complaint form' and 'maintenance and repairing report' for receiving and responding to requests and complaints from employees and relevant stakeholders. This form is	Complied																

Criterion / Indicator		Assessment Findings	Compliance
	- Minor compliance -	<p>available in the estate office. Workers and relevant stakeholders are free to voice out their complaints or suggestions through this method.</p> <p>The management have also made available a suggestion box at the muster ground for the workers and relevant stakeholders to write their complaints or suggestions. The written complaints or suggestions are recorded in a log book for further action to be taken by the management.</p>	
4.4.2.4	<p>Employees and the surrounding communities should be made aware that complaints or suggestions can be made any time.</p> <p>- Minor compliance -</p>	<p>Employees & Stakeholders are made aware that the complaints or suggestions can be made at any time to the management. They are frequently reminded during the meetings conducted with the workers representatives and leaders of the long houses.</p> <p>Verified through interview with the employees and surrounding communities, it was understood that they are aware that complaints or suggestions can be made any time and the modes available for them to voice out the complaints or suggestions.</p>	Complied
4.4.2.5	<p>Complaints and resolutions for the last 24 months shall be documented and made available to affected stakeholders upon request.</p> <p>- Major compliance -</p>	<p>The management retain complaints and resolution records for the last 24 months in accordance to the Complaints & Grievances Procedures. Sighted the Complaints and Grievances File consist of records for the last 24 months.</p> <p>Sample checking on complaint dated 05/11/2019 by Hasbul. The issue was "Mencadangkan agar kolam boleh di bina di Ladang Sg Kubud berkaitan Isu Air". Management has solved the issue by providing water bowser.</p>	Complied
Criterion 4.4.3: Commitment to contribute to local sustainable development			

Criterion / Indicator		Assessment Findings	Compliance						
4.4.3.1	<p>Growers should contribute to local development in consultation with the local communities.</p> <p>- Minor compliance -</p>	<p>Both estates are have contributed to local development. The contribution was made to the internal and external stakeholders. Among the management contributions are as follows: -</p> <table border="1"> <thead> <tr> <th>Date</th> <th>Activities</th> </tr> </thead> <tbody> <tr> <td>08/04/2021</td> <td>10 lorry trips of crusher run for repairing road at Jalan Rumah Panjang JKKK RH. IBA Sg Ujan</td> </tr> <tr> <td>15/12/2020</td> <td>Construction of drain at Jalan Rumah Panjang JKKK RH. IBA Sg Ujan</td> </tr> </tbody> </table>	Date	Activities	08/04/2021	10 lorry trips of crusher run for repairing road at Jalan Rumah Panjang JKKK RH. IBA Sg Ujan	15/12/2020	Construction of drain at Jalan Rumah Panjang JKKK RH. IBA Sg Ujan	Complied
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15/12/2020	Construction of drain at Jalan Rumah Panjang JKKK RH. IBA Sg Ujan								
Criterion 4.4.4: Employees safety and health									
4.4.4.1	<p>An occupational safety and health policy and plan shall be documented, effectively communicated and implemented.</p> <p>- Major compliance -</p>	<p>Keresa Plantation Sdn. Bhd. has established Occupational Safety and Health Hygiene Policy signed by the Managing Director dated 17/10/2017. In the policy stated the company 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.</p> <p>The estates visited has established safety and health plan FY 2021 covering on training, OSH audit, workplace inspection, OSH meeting etc.</p> <p>Sighted the implementation of the Safety and Health Plan as follows:</p> <ol style="list-style-type: none"> 1. Latest CHRA for estates visited has been conducted 20/3/2019 by certified assessor with reg. no. HQ/16/ASS/00/33. Refer report no. 	Complied						

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		<p>HQ/14/ASS/00/343-2019/007. All the recommendation in the CHRA has been addressed by the estate.</p> <p>2. Workplace inspection was conducted on quarterly basis. Sighted the workplace inspection dated 20/04/2021, 25/01/2021 and 13/10/2020.</p> <p>3. The estate conducted medical screening for sprayer on monthly basis. The medical screening was conducted by the Medical Assistant. Sighted the Medical screening records for the month of January to April 2021. Sighted medical surveillance report dated 24/06/2020 by Pathology & Clinical Laboratory (M) Sdn Bhd. Refer Pathlab number 27037456 and 27037457.</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</p>	<p>a. Keresa Plantations has the OSH policy that has been communicated to the staff and workers. Verified through interview, supervisors and estate assistant managers ensure the implementation of it. OSH Plan available for reviewed dated January 2021.</p> <p>b. The risk for all operation was available under HIRARC, it's covered from activity office, harvesting until crop delivered. Reviewed on 05/04/2021. For chemical hazard, Chemical Hazard Risk Analysis (CHRA) establish on 20/3/2019 (Ref. No: HQ/16/ASS/00/33-2019/007) by ESI Sampling Sdn Bhd by Assessor (HQ/16/ASS/00/33). Chemical register for the year 2021 has been prepared dated 17/05/2021.</p> <p>c. Training records for pesticides handlers been conducted by management according to training needs and plan for year 2021 available for reviewed. Sample training as per below: -</p>	OFI

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<p>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 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>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;">Training</th> <th style="width: 40%;">Date</th> </tr> </thead> <tbody> <tr> <td>PPE training</td> <td>26/04/2021</td> </tr> <tr> <td>Safety signage & label</td> <td>26/04/2021</td> </tr> <tr> <td>Emergency Respond</td> <td>05/01/2021</td> </tr> <tr> <td>HCV training record</td> <td>08/05/2021</td> </tr> </tbody> </table>	Training	Date	PPE training	26/04/2021	Safety signage & label	26/04/2021	Emergency Respond	05/01/2021	HCV training record	08/05/2021	<p>d. The estate issue PPE to the workers base on recommendation by CHRA and HIRARC conducted. Sighted the PPE issue records for Interview session verified, the sprayers were given PPE such as Safety google, apron, nitrile gloves, half face mask (N95) and wellington boots. The understanding and awareness on the importance of PPE were acceptable. Sighted record of PPE given, Apron on 08/04/2021 for sprayers, Respirator Mask on 08/04/2021 to sprayers, Goggle on 23/03/2021 for sprayers, Mask and Apron on 11/11/2020 for manurer and Gloves on 02/03/2021 for sprayers and manurer.</p> <p>e. SOP for chemical handling Sg Kubud Estate follows the Keresa Plantations SOP for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labelling) Regulation 1997 and Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000. Sighted evidence of chemical register dated 17/05/2021. Checking sample of SDS for Garlon Mix, D</p>		<p></p>
Training	Date													
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	<p>Amine, Weed guard/Canyon and Wet & Stick 747. There is no chemical under Class 1 used. Sighted medical surveillance report dated 24/06/2020 by Pathology & Clinical Laboratory (M) Sdn Bhd. Refer Pathlab number 27037456 and 27037457.</p> <p>f. Verified there is an appointed OSH Coordinator (Sustainability and Compliance Exec) who is responsible for organizing safety training, meetings and investigation and reporting of accidents and Incidents. Sighted Letter of appointment as Safety and Health Representative, Ms Norsafizie Myni dated 02/04/2021 by Deputy General Manager. Interview was conducted and found person in charge have good awareness related safety and health matters</p> <p>g. The estates visited has established Safety and Health committee lead by the Sr. Manager Sustainability/Estate Operation. The committee consist of secretary, employer and employee representative from estate. The committee conduct meeting on quarterly basis. Last meeting conducted were 28/04/2021, 03/11/2020 and 08/03/2020. Verified evidence of minutes of meeting and attendance. Related to frequency of Osh Meeting refer Part IV Section 21 OSHA Regulation 1996, management should consider other method or platform to conduct OSH committee meeting during new norm of COVID-19. Thus, OFI raised.</p> <p>h. Keresa Plantations has established Safe & Standard Operating Procedure for Oil Palm Plantations (SSOP) dated January 2011. (Doc ref KP2-5). Estate upkeep, crop evacuation, chemical and</p>	

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		<p>agrochemical management, transportation of workers, utilities management, pest control, highly toxic pesticides, working at height etc. ERP Training has been conducted on 05/01/2021. Sighted evidence of training material, attendance, and photos.</p> <p>i. First Aid training was done yearly basis, latest record conducted on 10/6/2020 by Medical Assistant. Sighted evidence of First Aider has been nominated for the year of 2020. Refer list of Keresa Plantation sdn Bhd Pemegang Peti Kecemasan Ladang Sungai Kubud. Verified through video interview found all items in the First Aid Box were in order and first aider awareness found satisfactory.</p> <p>j. Accident records was available. JKKP 8 for 2020 reported on 15/01/2021. No accident recorded in Sg Kubud Estate. Refer JKKP8/74213/2020. The status of accident was discussed in the quarterly OSH meeting. Verified evidence in the OSH Minutes of meeting.</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 a policy on good social ethics regarding human rights such as Special Labour Policy dated 18/09/2019, Equal Rights Policy dated 01/12/2009, Prevention of Sexual Harassment & Domestic Violence in the Workplace Policy dated 01/12/2009 and Freedom of Association Policy dated 01/12/2009, has been signed off by Managing Director of the group.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>The "Keresas Sustainability Policy" is displayed in notice boards inside the office as well as outside the office. The policy also publicly available through the official website: http://www.keresas.com.my</p> <p>The policy has been communicated to all workers and stakeholders during morning muster briefings, displayed at strategic places such as office and line sites and communicated during meetings with the workers and relevant stakeholders.</p>	
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>Keresas Plantations Sdn. Bhd. has established Equal Rights Policy, signed by Managing Director dated 01/12/2009 to ensure equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics.</p> <p>Inspection of a sample of pay records and interviews of staff and workers at the both estates did not identify any issues related to discrimination.</p>	Complied
4.4.5.3	<p>Management shall ensure that employees' pay and conditions meet legal or industry minimum standards and as per agreed Collective Agreements. The living wage should be sufficient to meet basic needs and provide some discretionary income based on minimum wage.</p> <p>- Major compliance -</p>	<p>There is a contract and agreement for staff and workers including foreign workers and pay and conditions are documented and are in accordance with the industry minimum standard. Inspection of a sample of employee contracts confirmed that terms and conditions are clearly outlined and have been signed by the worker. During the interview with the staff and workers, it was confirmed that they are paid adequately in accordance with the legal and industry standards.</p> <p>Sampled Workers checked for Employment Agreement and Pay Slips for the estate.</p> <p>1. Worker ID: 12314</p>	Complied

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Criterion / Indicator	Assessment Findings	Compliance
	2. Worker ID: 12311 3. Worker ID: 12272 4. Worker ID: 12277 5. Worker ID: 11583 6. Worker ID: 11589 7. Worker ID: 10333 8. Worker ID: 10422	
4.4.5.4	<p>Management should ensure employees of contractors are paid based on legal or industry minimum standards according to the employment contract agreed between the contractor and his employee.</p> <p>- Minor compliance -</p> <p>Sighted the sampled pay slip (November 2020, February 2021 and April 2021) and employment contract of contractor worker for Yun Hoo Sdn Bhd available and comply with the minimum standards. Refer payslip with IC number:</p> <ol style="list-style-type: none"> 1. 560903-13-xxxx 2. 740320-13-xxxx 3. 880212-52-xxxx <p>All 3 workers had a valid employment contract and the payslips indicated they were paid in accordance with the minimum wages' requirements.</p> <p>SOCSCO Employee deduction was not in line with SOCSCO Contribution Table.</p> <p>Verified contact agreement and pay slip for 3 local workers under Yun Hoo Sdn Bhd. However, it was found 1 worker with IC number 560903-13-XXXX, deduction of SESCO contribution for the month February 2021 and April 2021 were not in line with Akta Perkeso 1969</p>	<p>Minor NC</p>

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Criterion / Indicator		Assessment Findings	Compliance
		(Amendment 2019) Jadual ketiga Seksyen 6 "Kadar Caruman". Thus, Minor NC raised.	
4.4.5.5	<p>The management shall establish records that provide an accurate account of all employees (including seasonal workers and subcontracted workers on the premises). The records should contain full names, gender, date of birth, date of entry, a job description, wage and the period of employment.</p> <p>- Major compliance -</p>	<p>Keresa Plantations Sdn. Bhd. has a register of all staffs and workers at the premise. The detail includes full name, gender, date of birth, date joined and job title. The copy of passport and permit etc. were maintained in the employee's personnel files.</p>	Complied
4.4.5.6	<p>All employees shall be provided with fair contracts that have been signed by both employee and employer. A copy of employment contract is available for each and every employee indicated in the employment records.</p> <p>- Major compliance -</p>	<p>There are Employment Contracts for all staffs and workers including foreign workers. Pay and conditions are documented in the employment contract and are in accordance with the Minimum Wages Standards. Inspection of a sample of employee contracts confirmed that terms and conditions are clearly outlined and have been signed by the worker for the respective estates and the management representatives.</p> <p>Sampled the contract agreements of the following workers in the estate.</p> <ol style="list-style-type: none"> 1. Worker ID: 12314 2. Worker ID: 12311 3. Worker ID: 12272 4. Worker ID: 12277 5. Worker ID: 11583 6. Worker ID: 11589 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		7. Worker ID: 10333 8. Worker ID: 10422	
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 -	Working hours is 8 hours a day from Monday to Saturday. The overtime offered is a maximum of 104 hours which is in accordance to Malaysian Law. Both estates maintain a checkroll book to record the worker's attendance during the morning muster. The muster book is available for verification.	Complied
4.4.5.8	The working hours and breaks of each individual employee as indicated in the time records shall comply with legal regulations and collective agreements. Overtime shall be mutually agreed and shall always be compensated at the rate applicable and shall meet the applicable legal requirement. - Major compliance -	The working hours and break time have been clearly stated in the Employment Contract. Sighted in the Contract Agreement the rate of overtime which is agreed by both parties. There is no complaint received regarding payment or forced to work on overtime during site interview.	Complied
4.4.5.9	Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements. - Major compliance -	Salary slips clearly shows the calculations of gross salary, all legal deductions and net salary of a worker. Workers interviewed confirmed that they are being paid in accordance with the minimum wage requirements. Individual pay slips were distributed to all workers on salary day. A copy of pay slip is also kept in the estate office. Sample (November 2020, February 2021 and April 2021) Sampled the pay slip for following workers.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ol style="list-style-type: none"> 1. Worker ID: 12314 2. Worker ID: 12311 3. Worker ID: 12272 4. Worker ID: 12277 5. Worker ID: 11583 6. Worker ID: 11589 7. Worker ID: 10333 8. Worker ID: 10422 	
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>Interviews with local and foreign workers indicated that they are satisfied with the standard of housing and facilities provided by Keresa Plantations. Electricity and water are provided without charges. Health Clinic has been provided for the employees and family members with free treatment.</p> <p>Outturn incentive for daily attendance on the muster and incentive of contract extension for foreign workers if they renew for three year and above. Local employees have yearly bonus based on personal performance.</p> <p>Due to the COVID-19 Pandemic all workers are provided with Emergency Allowance to help them during the crisis.</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</p>	<p>Residents at all estate housing have access to facilities established by the company, such as health clinic, sports field, community hall, crèche, and places of worship. The estates provide electricity and water to all workers for free. Additional to that, all workers are given</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	Housing and Amenities Act 1990 (Act 446) or any other applicable legislation. - Major compliance -	monthly emergency allowance due to the ongoing COVID-19 Pandemic to manage the crisis. The Medical Assistant conducts weekly Labourline and Housing Inspection at the Workers Quarters to ensure that the area is maintained at an acceptable standard. Sighted the weekly Labourline and Housing Inspection Records in both estates. Refer Inspection Checklist dated 13/05/2021, 06/05/2021, 24/04/2021 and 20/04/2021.	
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 -	The management establish a policy and provide the guidelines to prevent all forms of Sexual harassment, the policy of sexual harassment and domestic violence signed by Managing Director dated 01.12.2009 available and publicly showed in signboard.	Complied
4.4.5.13	The management shall respect the right of all employees to form or join trade union and allow workers own representative(s) to facilitate collective bargaining in accordance with applicable laws and regulations. Employees shall be given the freedom to join a trade union relevant to the industry or to organize themselves for collective bargaining. Employees shall have the right to organize and negotiate their work conditions. Employees exercising this right should not be discriminated against or suffer repercussions. - Major compliance -	Employees has the right to join any of union and management has the freedom of association policy signed by managing director dated 01/12/2009. In Sg Kubud Estate, employee has form their own committee (JCC) to discuss any issue related to worker’s welfare. Sighted the latest minute meeting on 26/04/2021. Representative from all races in Indonesia is appointed by election.	Complied
4.4.5.14	Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation. Work by children and young persons is acceptable on family farms, under adult supervision, and when not	Keresa Plantations have a Minimum Age Policy dated 01/12/2009 undersigned by the managing Director that states the commitment of the organization to ensure that the plantations and mill will not use child labour, those below the age of 18.	Complied

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Criterion / Indicator		Assessment Findings	Compliance									
	interfering with their education. They shall not be exposed to hazardous working conditions. - Major compliance -	Inspection of a sample of personnel files confirmed recruits' ages were checked against their Identity Card for Malaysian workers or their passport in the case of foreign workers.										
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 -	<p>Sg Kubud Estate has prepared a HSE Training Plan 2021 that lists the internal and external training courses scheduled for the year. In addition, estate has a schedule of "on-the-job" training for the main tasks. The estate also maintained training records for individual staff and workers, including induction of new workers.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Date</th> <th style="width: 60%;">Training Title</th> <th style="width: 25%;">Attendance</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">26/04/2021</td> <td> <ol style="list-style-type: none"> 1. Policies 2. MSPO Training 3. SOP of driving 4. HCV 5. PPE </td> <td style="text-align: center;">Tractor Driver</td> </tr> <tr> <td style="text-align: center;">05/01/2021</td> <td> <ol style="list-style-type: none"> 1. Policies 2. MSPO Training 3. Safety and Health 4. Environment </td> <td style="text-align: center;">Estate personnel, Admin, New workers</td> </tr> </tbody> </table>	Date	Training Title	Attendance	26/04/2021	<ol style="list-style-type: none"> 1. Policies 2. MSPO Training 3. SOP of driving 4. HCV 5. PPE 	Tractor Driver	05/01/2021	<ol style="list-style-type: none"> 1. Policies 2. MSPO Training 3. Safety and Health 4. Environment 	Estate personnel, Admin, New workers	Complied
Date	Training Title	Attendance										
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Criterion / Indicator		Assessment Findings			Compliance
			<ul style="list-style-type: none"> 5. Complaint and Grievance 6. First Aid kit and ERP 7. COVID-19 		
		08/05/2021	<ul style="list-style-type: none"> 1. Policies 2. MSPO Training 3. Procedure and SOP general worker 4. Harvesting SOP 5. PPE training 6. Signage and labelling 7. HCV 8. COVID-19 	General workers and Harvester	
		02/01/2021	<ul style="list-style-type: none"> 1. Policies 2. MSPO training 3. Safety and Health 4. Environment 5. Complaint and grievance 6. First aid and ERP 	Contractors	

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Criterion / Indicator		Assessment Findings		Compliance
			7. COVID-19	
4.4.6.2	<p>Training needs of individual employees shall be identified prior to the planning and implementation of the training programmes in order to provide the specific skill and competency required to all employees based on their job description.</p> <p>- Major compliance -</p>	<p>Sg Kubud Estate has conducted training needs assessment prior to prepare the annual training plan for the year 2021 for all the employee groups including new and existing workers and staffs. Training programs are based on worker’s competency requirements. Workers must be properly trained before assigned to the respective work units.</p> <p>On-site observation or assessment will be carried out by field staff and assistant to monitor training effectiveness.</p> <p>The estate has also conducted assessment to the training attendees to assess the effectiveness of the training conducted. Base on the results, training needs analysis was conducted to identify training requirement of the employees.</p>		Complied
4.4.6.3	<p>A continuous training programme should be planned and implemented to ensure that all employees are well trained in their job function and responsibility, in accordance to the documented training procedure.</p> <p>- Minor compliance -</p>	<p>Continuous training program are planned and implemented covering all employees and contractors as per the documented training procedure.</p>		Complied
4.5 Principle 5: Environment, natural resources, biodiversity and ecosystem services				
Criterion 4.5.1: Environmental Management Plan				
4.5.1.1	<p>An environmental policy and management plan in compliance with the relevant country and state environmental laws shall be developed, effectively communicated and implemented.</p>	<p>Keresa Plantations Sdn. Bhd. Has maintained its Environmental policy dated 27/12/2016 which has been approved by the Managing Director and environmental management plan. Understanding amongst staff and workers found to be adequate and the policy has been</p>		Complied

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	communicated through training and displayed at the notice board within estate office.	
4.5.1.2	<p>The environmental management plan shall cover the following:</p> <ul style="list-style-type: none"> a) An environmental policy and objectives; b) The aspects and impacts analysis of all operations. <p>- Major compliance -</p>	<p>Keresa Plantations has conducted and maintained its Environmental Impact Assessment as per report entitled "Proposed Sungai Kubud Oil Palm Estate, Lavang Land District, Sebauh Sub-District, Bintulu Division, Sarawak". Date of EIA approval: 5 December 2016, reference no.: (25) NREB/6-1/2G/48, serial no. 1591. No additional EIA conducted since last audit.</p> <p>Environmental aspect and impact assessment register updated on 18/01/2021 for manuring activities, scheduled waste store, herbicide spraying operation,</p> <p>Environment Improvement & Management Plan covered protection of HCV area, Air Pollution Control (e.g. no open burning policy), water pollution control (runoff – surface water or soil erosion to water course) leaching of chemicals and fertilizers into groundwater), soil pollution (oil spillage & leaking), GHG emission, waste management, water usage.</p>	Complied
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 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.</p> <p>Continuous improvement Plan for environmental values (Control of Pollution & Significant Impact on Environment) such as waste management guidelines and implementation, water quality, environmental & biodiversity review, buffer zone & riparian</p>	Complied

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		demarcation guidelines & implementation, domestic wastewater, green plans for plantations, pollution control, 3R programs 2020 – 254072 litre, 2021 – 61101 (Jan-March), 2022 – 20000 litre, 2023 – 195000 litre, 2024 – 190000, 2025 – 185000 documented in Continuous Improvement Plan - Reduction Fossil Fuel Consumption Plan (Diesel), Reduction of Chemical Usage Plan (Hasten, Wet & Stick, Pounce, Q-Weeder, Garlon, Weedgard & D-Amine was identified and monitored.	
4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan. - Minor compliance -	Sg Kubud Estate environmental improvement program also includes continual improvement plans. For example, waste management, water quality, soil erosion, biodiversity, pesticides and etc.	Complied
4.5.1.5	An awareness and training programme shall be established and implemented to ensure that all employees understand the policy and objectives of the environmental management and improvement plans and are working towards achieving the objectives. - Major compliance -	Annual training program of the estate has included environmental awareness and compliance related trainings to the executives, staffs and workers such as handling of scheduled wastes. The training was conducted accordingly on 4 th quarter 2020 (e.g. dated 21/07/2020).	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 in Environmental meeting conducted on quarterly basis with latest meeting was conducted on 01/10/2020 (October-December 2020) and 07/04/2021 (Jan-April 2021). Issues related to environmental was discussed and meeting minutes were observed. Workers interview reveal that they are encouraged to discuss environmental issues with the management.	Complied

Criterion / Indicator	Assessment Findings	Compliance	
Criterion 4.5.2: Efficiency of energy use and use of renewable energy			
4.5.2.1	<p>Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within an appropriate timeframe. There should be a plan to assess the usage of non-renewable energy including fossil fuel, electricity and energy efficiency in the operations over the base period.</p> <p>- Major compliance -</p>	<p>The estates visited has established management plan to assess the usage of the non-renewable energy in the estate and documented in the GHG Emission – Reduction/Minimization Plan. Sighted the implementation of the management plan as follows:</p> <p>The estates have established and maintained a baseline for diesel consumption per FFB produce at 3.5 L/ha. The estates monitor the diesel consumption on monthly basis, which is reported monthly to head office. The use of the fossil fuel against the FFB production is being monitored. Monitoring records FY 2020/2021 as follows:</p> <p>Aug 2020 - 5.29 Sept 2020 - 5.61 Oct 2020 - 4.42 Nov 2020 - 3.27 Dec 2020 - 3.18 Jan 2021 - 3.93 Feb 2021 - 4.25</p>	<p>Complied</p>
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>Sg Kubud Estate has estimation on total energy required. This estimation was compared to the actual usage by monthly and reported to the head office for monitoring.</p>	<p>Complied</p>

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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 Sg Kubud Estate. However, 10 units of solar lamp was installed since 2018 at estate office.	Complied
Criterion 4.5.3: Waste management and disposal			
4.5.3.1	All waste products and sources of pollution shall be identified and documented. - Major compliance -	<p>Waste products identified and documented including general waste and scheduled waste. Sources of waste were from the operation in estates and housing area.</p> <p>For estates, reusable and recyclable wastes identified included empty fertilizer bags and triple rinsed empty chemical containers. Organic biomass waste generated by estates including fronds and chipped fell palms.</p> <p>Maintenance of estate vehicle generates few categories of scheduled waste such as SW305, SW 306, SW 409 and SW 410 was kept in scheduled waste store and labelled according to EQ (Scheduled Wastes) Regulation 2005.</p>	Complied
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 -	<p>Documented pollution prevention plan (KM 4-1) was emphasized in pollution prevention plan where the practices on reduce, reuse and recycle of materials has been implemented throughout the company mill and estates. Domestic/general wastes were segregated at the collection point from offices and housing area before being disposed through landfill. Sighted the sampled implementation of the management plan as follows:</p> <p>1. Domestic waste were collected 3 times a week and disposed at the designated landfill. Sighted the domestic was collection records for the month of Feb, March and April 2021.</p>	Complied

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		<p>2. The estate monitored the recycled waste generated in the estate and recorded in the Waste monitoring form. Sighted the recycle waste monitoring for the month of December 2020 and March 2021.</p> <p>3. The estate maintain the inventory of scheduled waste generated and documented in the Fifth Scheduled form. Sighted the inventory records for the month of January and February 2021.</p>	
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>Standard Operating Procedure for scheduled waste dated 15/10/2009 was maintained and remain unchanged. Scheduled wastes were managed and disposed according to the legal requirement identified where a scheduled waste store was adequately maintained</p> <p>Scheduled waste collected by appointed contractor approved by DoE (E-Concern (M) Sdn Bhd) and verified as per consignment notes. Clinical waste was collected by appointed VMO and disposed through licensed contractors. Copy of consignment note for the clinical waste disposal was provided to the estate for references.</p> <p>Since there are Competence Person at Keresa Mill, Sg Kubud Estate should consider appointing him as competent personnel (CePSWaM) to manage estate scheduled wastes as per requirement under EQ (Amendment) Act 2012 (Act A1441) due to under same subsidiaries. Thus, OFI raised.</p>	OFI
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>Empty chemical containers were being triple rinsed, and spot painted in red before returned to supplier. Based on the records, it was confirmed that no empty chemical containers being disposed other than returned to supplier. The estates maintain the inventory and recorded in Triple Rinsing & Container Making Record logbook.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -		
4.5.3.5	Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourses. - Minor compliance -	Domestic wastes are being disposed at estate landfill and it's away from watercourse and housing area. At Sg Kubud Estate, landfill area is located at field SK1301. Sighted only domestic waste were disposed in the landfill as per SOP established.	Complied
Criterion 4.5.4: Reduction of pollution and emission			
4.5.4.1	An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, scheduled wastes, solid wastes and effluent. - Major compliance -	GHG Monitoring Plan to Reduce GHG Emission Assessment for all polluting activities for estate is documented under Environmental Management plan was maintained. Source of pollution was identified from workshop activity, genset operation/diesel store, fertilizer and chemical application and transportation. The most significant and the most concerned area is under workshop activities and chemical and fertilizer application. Mitigation and action required is documented in the Environmental Management Plan.	Complied
4.5.4.2	An action plan to reduce identified significant pollutants and emissions shall be established and implemented. - Major compliance -	Environmental improvement plan is documented under Environmental Management Plan include assessment of all polluting activities within the estate operation such as waste, air emissions and water discharges (e.g. genset/diesel store – leakage/spillage of oil/lubricants, containment via proper bunding and flooring, spill kits and oil traps and disposed as scheduled waste and etc). No changes recorded from previous audit.	Complied
Criterion 4.5.5: Natural water resources			
4.5.5.1	The management shall establish a water management plan to maintain the quality and availability of natural water resources	Keresa Plantations Sdn Bhd Water Management Plan (WMP) dated 01/03/2020 was maintained and includes specific parameters for WMP to promote efficient use of water and meet water conservation	Complied

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<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>requirements under Sarawak Water Resource Enactment 1998 and Interim National Water Standards for Malaysia. Water management plan (KP 2-201 dated June 2010) involved water consumption management and quality monitoring which inclusive of drinking water monitoring and discharge water monitoring as per National Water Quality Standard Malaysia (NWQSM) Documented as a guideline entitled Riparian Zone Establishment (Ref. no. E 4.5.3; Chapter 4; Issue date Jan 2010; Version 1.0).</p> <p>Sg Kubud Estate implemented the river water monitoring by taking water samples from 3 sampling points of river and streams running through the estate including Sg. Tebusang, Sg. Selakai and Sg. Kubud. Based on the records, it was noted that there was no trace of agrochemical application at the allocated riparian zones. The zones were also clearly demarcated using wooden pegs painted with red & white. River water monitoring also is part of Environmental Monitoring Report (EMR) which required to be submitted to NREB on quarterly basis. Pesticide residue monitoring is carried out on 6 monthly bases. Sample analyses were done every 3 months by I-Testchem Laboratory Services. For peat area, Keresas has established Best Management Practices of Oil Palm Cultivation on Peat Land Water Management. The implementation of the management plan has been sighted and verified. The estate monitored the peat subsidence level every 6 months. Sighted the peat subsidence records for April 2020. Piezometer reading were conducted on weekly basis.</p>	
<p>4.5.5.2 No construction of bunds, weirs and dams across main rivers or waterways passing through an estate.</p> <p>- Minor compliance -</p>	<p>There were no construction of bunds, weirs and dams across main rivers or waterways passing through Sg Kubud Estate which will affecting the downstream users/stakeholders. At peat planted area, field/man made drain installed with weirs and water gates as part of</p>	<p>Complied</p>

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		water management plan on peat. This is important to ensure water level is within 50-70 cm from soil surface	
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 etc. For housing complex, the rainwater harvesting was used for cleaning housing compound etc.	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 (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. - Major compliance -	Keresa Plantations has engaged a consultant (EnviroLogic Consulting) to conduct a biodiversity assessment of the land at the Estate as well as preparation of site-specific short-term and long-term HCV Management Plans. The report entitled Retrospective High Conservation Value Assessment of Oil Palm Plantation dated January 2014 was sighted and maintained. No other HCV assessment done since last audit. Based on the report, it was noted the presence of HCV 1.2, 1.3, 1.4, 3 and 4.2 within Sg Kubud Estate. HCV 1.2 – Threatened and endangered species in the form of flora and fauna. (e.g. 14 tree species under IUCN red list, Sun Bear, Sambar Deer and Asia Black Hornbill). HCV 1.3 – Endemic to Borneo. (e.g. Bornean Yellow Muntjac and Sixteen species of endemic trees) HCV 1.4 – present as wetlands potentially used by migratory birds HCV 3 – presence of peat swaps and kerangas forest. HCV 4.2 – area that legally gazetted for fire protection. Area that act as barriers for fire can become prone to fire i.e. peat swap area.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
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>HCV management plan is recommended by assessor and included in the report dated January 2014. The plan has included continuous education to targeted staff and workers on illegal hunting and poaching, signage on illegal hunting, patrolling and regular monitoring to ensure no encroachment. Observed no illegal hunting signage are prominently erected at the estate entrance and other strategic area and awareness training has been given to workers and other stakeholders.</p>	Complied
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>The estate has established HCV management plan as per recommendation by assessor and included in the report dated January 2014. Sighted the implementation of the management plan as follows:</p> <ol style="list-style-type: none"> 1. The estate conducted riparian zone monitoring once a month and recorded in Riparian zone checklist. 2. The estate monitored the wildlife species present in the estate. The estate has established list and code no. for the totally protected wildlife of Sarawak. Sighted the wildlife sighting records in the 3. Sightseeing Book Record. The records include date, animal code, wildlife, place, name of the person and signature was maintained. 	Complied
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>Keresa Plantations has established and implemented Best Management Practice (KP 2) approach through its standard operations and procedures (KP2-4 SOPs – Field Policy Manual). Addressed in SOP no. 7 – Conservation Measures, under section iii. - Environment Conservation, version 2 dated 1 Jan 2009, all mitigations measures for</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	plantation activities including land preparation or replanting shall be in compliance with the approved Environment Impact Assessment (EIA) by Natural Resource and Environmental Board of Sarawak. There was no trace of open burning identified.	
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 visited estates. Method of land clearing and preparation was used such as felling & chipping, cambering/land forming and path construction.	Complied
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 visited estates. Method of land clearing and preparation was used such as felling & chipping, cambering/land forming and path construction.	Complied
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 visited estates. Method of land clearing and preparation was used such as felling & chipping, cambering/land forming and path construction.	Complied
4.6 Principle 6: Best Practices			
Criterion 4.6.1: Site Management			
4.6.1.1	Standard operating procedures shall be appropriately documented and consistently implemented and monitored. - Major compliance -	Keresa Plantations has established SOP for the estates as a guidance on the daily estate operation. Refer Keresa Plantations Sdn. Bhd. – Standard Operations & Procedures, Ver. 2, Effective date 1/1/2009. The SOP covers on:	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ol style="list-style-type: none"> 1. Muster Call 2. Nursery 3. Establishment 4. General Maintenance 5. Harvesting and Pruning 6. Operational Procedures 7. Conservation Measures <p>Keresa Plantations has established system to monitor and control of best practice implementation at its estate. Refer Agronomic Report 2020 by Mr Choong Choon Fong. The visit was covered all the operation which is Area Statement, Rainfall, Yield, Cost etc.</p>	
4.6.1.2	<p>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.</p> <p>- Major compliance -</p>	<p>Sg Kubud Estate has overlain a topographic map on the soil map to identify areas of potential erosion risk at Sg Kubud Estate. Area predominantly flat area and no steep area within the estate. Inspection of field conditions at estate showed well established and maintained groundcover vegetation.</p>	Complied
4.6.1.3	<p>A visual identification or reference system shall be established for each field.</p> <p>- Major compliance -</p>	<p>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) for reference. Sample:</p> <ol style="list-style-type: none"> 1. SK 1318, 87.47 ha, 136 SPH, Year of Planted 2013 2. Phase 2B, DxP Felda, Year of Planted 2013 	Complied

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 -	Keresia Plantations has established 5 years business plan as a guidance for daily estate operations. Sighted the 5-year business plan FY 2021 – 2025.	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 -	No replanting activity is planned within 5 years since this estate has planting the oil palm in year 2012 first planting.	Complied
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) e) Financial indicators: cost benefit, discounted cash flow, return on investment - Major compliance -	Refer Projection Budget Sg Kubud Estate 2021 to 2025. The business plan established consist of elements such as: 1. Mature hectare 2. Estimated FFB price 3. Yield per hectare 4. Estimated FFB production 5. Upkeep and Maintenance (Total Cost, Cost/ha and Cost/ton) 6. Harvesting (Total Cost, Cost/ha and Cost/ton) 7. General Charges (Total Cost, Cost/ha and Cost/ton) 8. Total Cost (Total Cost, Cost/ha and Cost/ton) 9. Income	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		10. Profit and Loss	
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 -	Management has the working sheet/ costing book for all the field operation for realization. Sampled the sanitation schedule for 2021 in monthly basis by manager for implementation of profit and loss monitoring.	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 -	In Sg Kubud Estate, the payment mode is cash and as per contract. The documents are available and paid accordingly. Refer agreement for contractor Yun Hoo Sdn Bhd for FFB Transportation dated 02/01/2021. The agreement was sign by both parties and valid until 31/12/2021. Refer April payment dated 30/04/2021 with reference number K/MT0534.	Complied
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. - Major compliance -	Sighted the agreement for contractor Yun Hoo Sdn Bhd for FFB Transportation dated 02/01/2021. The agreement was sign by both parties and valid until 31/12/2021.	Complied
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 -	Keresa Plantations Sdn. Bhd. has educated the contractors on MSPO. Latest MSPO awareness briefing to contractors was conducted on 02/02/2021. Interview with the contractors found that they understood the MSPO requirements. All the contractors are aware that estate is certified under MSPO. Therefore, the contractors have been instructed by the estate management to follow the MSPO standard requirement.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		The policies were already communicated through the tender process and once the contract sign by both parties. The contractors shall be subjected to the management system audits by auditors assigned by the management as and when necessary as deemed stated in the contract agreement.	
4.6.4.2	The management shall provide evidence of agreed contracts with the contractor. - Major compliance -	Sighted the agreement for contractor Yun Hoo Sdn Bhd for FFB Transportation dated 02/01/2021. The agreement was sign by both parties and valid until 31/12/2021.	Complied
4.6.4.3	The management shall accept MSPO approved auditors to verify assessments through a physical inspection if required. - Minor compliance -	Sighted evidence in the contract, "The management accept MSPO approved auditors to verify assessments through a physical inspection if required". Refer Section B.11.1 under item i, ii and iii.	Complied
4.6.4.4	The management shall be responsible for the observance of the control points applicable to the tasks performed by the contractor, by checking and signing the assessment of the contractor for each task and season contracted. - Major compliance -	The contractor works has been recorded and approved in work verification and work order records before approved for payment. Refer April payment dated 30/04/2021 with reference number K/MT0534.	Complied
4.7 Principle 7: Development of new planting			
Criterion 4.7.1: High biodiversity value			
4.7.1.1	Oil palm shall not be planted on land with high biodiversity value unless it is carried out in compliance with the National and/or State Biodiversity Legislation.	No development of new planting in the estate.	N/A

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -		
4.7.1.2	No conversion of Environmentally Sensitive Areas (ESAs) to oil palm as required under Peninsular Malaysia's National Physical Plan (NPP) and the Sabah Forest Management Unit under the Sabah Forest Management License Agreement. For Sabah and Sarawak, new planting or replanting of an area 500ha or more requires an EIA. For areas below 500ha but above 100ha, a Proposal for Mitigation Measures (PMM) is required. - Major compliance -	No development of new planting in the estate.	N/A
Criterion 4.7.2: Peat Land			
4.7.2.1	New planting and replanting may be developed and implemented on peat land as per MPOB guidelines on peat land development or industry best practice. - Major compliance -	No development of new planting in the estate.	N/A
Criterion 4.7.3: Social and Environmental Impact Assessment (SEIA)			
4.7.3.1	A comprehensive and participatory social and environmental impact assessment shall be conducted prior to establishing new plantings or operations. - Major compliance -	No development of new planting in the estate.	N/A
4.7.3.2	SEIAs shall include previous land use or history and involve independent consultation as per national and state regulations, via participatory methodology which includes external	No development of new planting in the estate.	N/A

Criterion / Indicator		Assessment Findings	Compliance
	stakeholders. - Major compliance -		
4.7.3.3	The results of the SEIA shall be incorporated into an appropriate management plan and operational procedures developed, implemented, monitored and reviewed. - Major compliance -	No development of new planting in the estate.	N/A
4.7.3.4	Where the development includes smallholder schemes of above 500ha in total or small estates, the impacts and implications of how each scheme or small estate is to be managed should be documented and a plan to manage the impacts developed, implemented, monitored and reviewed. - Minor compliance -	No development of new planting in the estate.	N/A
Criterion 4.7.4: Soil and topographic information			
4.7.4.1	Information on soil types shall be adequate to establish the long-term suitability of the land for oil palm cultivation. - Major compliance -	No development of new planting in the estate.	N/A
4.7.4.2	Topographic information shall be adequate to guide the planning of planting programmes, drainage and irrigation systems, roads and other infrastructure. - Major compliance -	No development of new planting in the estate.	N/A
Criterion 4.7.5: Planting on steep terrain, marginal and fragile soils			

Criterion / Indicator		Assessment Findings	Compliance
4.7.5.1	Extensive planting on steep terrain, marginal and fragile soils shall be avoided unless permitted by local, state and national laws. - Major compliance -	No development of new planting in the estate.	N/A
4.7.5.2	Where planting on fragile and marginal soils is proposed, plans shall be developed and implemented to protect them and to minimize adverse impacts (e.g. hydrological) or significantly increased risks (e.g. fire risk) in areas outside the plantation. - Major compliance -	No development of new planting in the estate.	N/A
4.7.5.3	Marginal and fragile soils, including excessive gradients and peat soils, shall be identified prior to conversion. - Major compliance -	No development of new planting in the estate.	N/A
Criterion 4.7.6: Customary land			
4.7.6.1	No new plantings are established on recognised customary land without the owners' free, prior and informed consent, dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions. - Major compliance -	No development of new planting in the estate.	N/A
4.7.6.2	Where new plantings on recognised customary lands are acceptable, management plans and operations should maintain sacred sites.	No development of new planting in the estate.	N/A

Criterion / Indicator		Assessment Findings	Compliance
	- Minor compliance -		
4.7.6.3	Where recognized customary or legally owned lands have been taken-over, the documentary proof of the transfer of rights and of payment or provision of agreed compensation shall be made available. - Major compliance -	No development of new planting in the estate.	N/A
4.7.6.4	The owner of recognised customary land shall be compensated for any agreed land acquisitions and relinquishment of rights, subject to their free prior informed consent and negotiated agreement. - Major compliance -	No development of new planting in the estate.	N/A
4.7.6.5	Identification and assessment of legal and recognised customary rights shall be documented. - Major compliance -	No development of new planting in the estate.	N/A
4.7.6.6	A system for identifying people entitled to compensation and for calculating and distributing fair compensation shall be established and implemented. - Major compliance -	No development of new planting in the estate.	N/A
4.7.6.7	The process and outcome of any compensation claims shall be documented and made publicly available. - Major compliance -	No development of new planting in the estate.	N/A

Criterion / Indicator	Assessment Findings	Compliance
<p>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.</p> <p>- Minor compliance -</p>	<p>No development of new planting in the estate.</p>	<p>N/A</p>

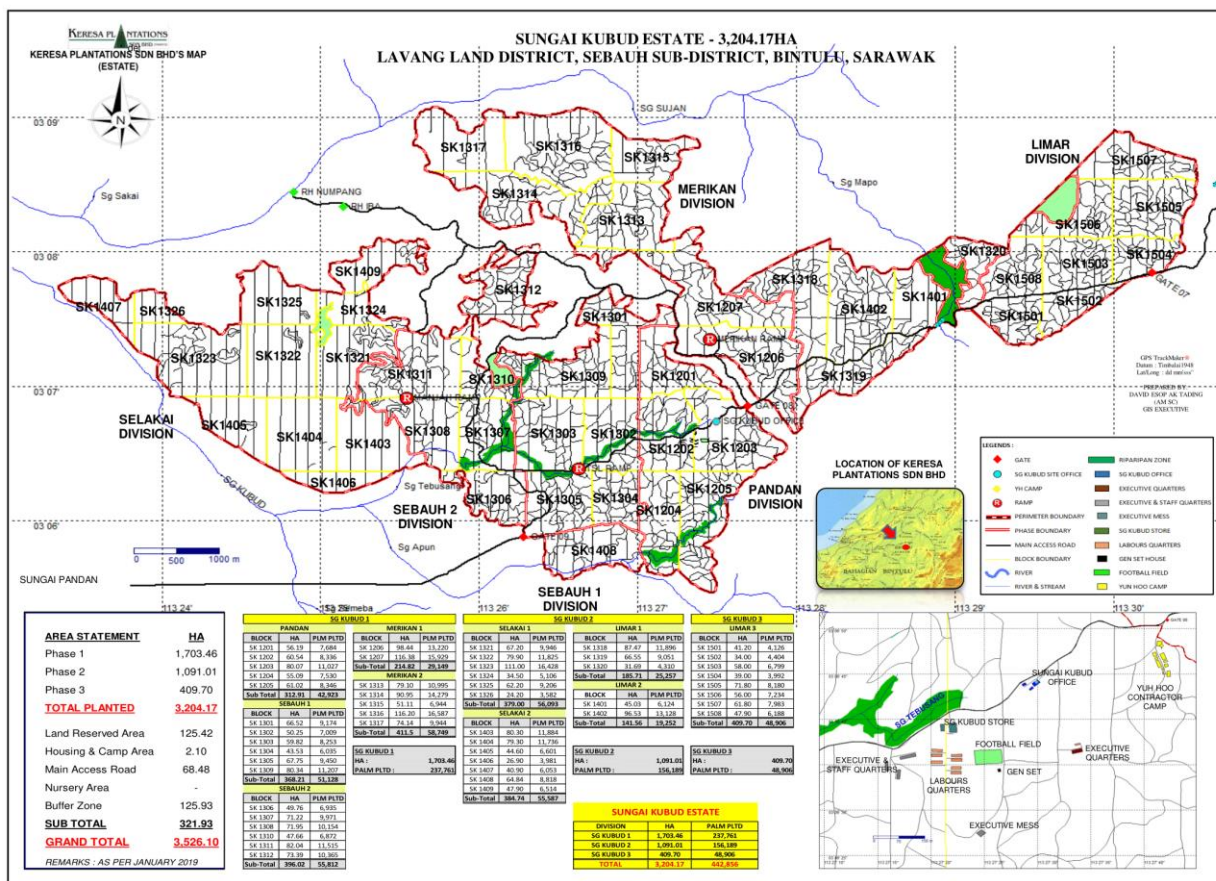
Appendix B: List of Stakeholders Contacted

<p>Government Officer: JTK Bakun Teacher SK Bukit Balai</p>	<p>Community/neighbouring village: Rh. Nompang</p>
<p>Suppliers/Contractors/Vendors: Wagro Trading S/B</p>	<p>Worker's Representative/Gender Committee: Gender Committee Representatives</p>

Appendix C: Smallholder Member Details

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