

**MALAYSIAN SUSTAINABLE PALM OIL  
2<sup>nd</sup> ANNUAL SURVEILLANCE ASSESSMENT (ASA2)  
Public Summary Report**

**NEGRI SEMBILAN OIL PALMS BERHAD**

Client company Address:

Suite 2B-3A-2, Block 2B, Level 3A, Plaza Sentral, Jalan Stesen Sentral 5  
Kuala Lumpur Sentral, 50470 Kuala Lumpur, Malaysia

Certification Unit:

1. Gula Estate Palm Oil Mill
2. Gula Estate
3. Maran Estate Palm Oil Mill
4. Maran Estate
5. Senama Estate
6. Ibam Estate

Location of Certification Unit:

1. Gula Estate Palm Oil Mill and Gula Estate  
Eng Thye Plantations Berhad, Ladang Gula, 34350 Kuala Kurau, Perak, Malaysia
2. Maran Estate Palm Oil Mill and Maran Estate  
Timor Oil Palm Plantation Berhad, Maran Estate, Batu 4, Jalan Sekolah, 26500 Maran, Pahang, Malaysia
3. Senama Estate  
Negri Sembilan Oil Palms Berhad, Ladang Senama, 72109 Bahau, Negeri Sembilan, Malaysia
4. Ibam Estate  
Negri Sembilan Oil Palms Berhad, Ladang Ibam, Lot 3351, Mukim Bebar, Daerah Pekan, Pahang, Malaysia

**Report prepared by:**

**Mohamed Hidhir** (Lead Auditor)

**Report Number: SMO 3293261**

**Assessment Conducted by:**

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## Section 1: Executive Summary

<b>1.1 Organizational Information and Contact Person</b>			
Company Name	Negri Sembilan Oil Palms Berhad		
Mill/Estate	MPOB License No.	Expiry Date	
	Gula Estate Palm Oil Mill:	500028104000	31/3/2022
	Gula Estate:	501490802000	31/3/2022
	Maran Estate Palm Oil Mill:	500019204000	31/3/2022
	Maran Estate:	501560202000	31/3/2022
	Senama Estate:	501621802000	30/11/2021
	Ibam Estate:	617859002000	31/12/2021
Address	Suite 2B-3A-2, Block 2B, Level 3A, Plaza Sentral, Jalan Stesen Sentral 5, Kuala Lumpur Sentral, 50470, Kuala Lumpur, Malaysia		
Certification Unit	<ol style="list-style-type: none"> <li>1. Gula Estate Palm Oil Mill</li> <li>2. Gula Estate</li> <li>3. Maran Estate Palm Oil Mill</li> <li>4. Maran Estate</li> <li>5. Senama Estate</li> <li>6. Ibam Estate</li> </ol>		
Contact Person Name	Ng Yeen Chern		
Website	www.nsop.com.my	E-mail	sopua@sinthye.com
Telephone	03-2261 4633	Facsimile	03-2261 4733

<b>1.2 Certification Information</b>			
Certificate Number	Mills: MSPO 712224 Estates: MSPO 712225		
Issue Date	26/6/2019	Expiry date	25/6/2024
Scope of Certification	Mills: Production of Sustainable Palm Oil and Palm Oil Products Estates: Production of Sustainable Oil Palm Fruits		
Standard	Mills: MS 2530-4:2013 General Principles for Palm Oil Mills Estates: MS 2530-3:2013 General Principles for Oil Palm Plantations and Organized Smallholders		
Stage 1 Date	7-9/5/2019		
Stage 2 / Initial Assessment Visit Date (IAV)	28-31/5/2019		
Continuous Assessment Visit Date (CAV) 1	15-17&19/6/2020		
Continuous Assessment Visit Date (CAV) 2	Remote Audit: 7-11/6/2021		

Continuous Assessment Visit Date (CAV) 3	-		
Continuous Assessment Visit Date (CAV) 4	-		
Other Certifications			
Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
MSPO 720131	MSPO SCCS	BSI Services Malaysia Sdn Bhd	10/11/2024

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
Gula Estate Palm Oil Mill	Eng Thye Plantations Berhad, Ladang Gula, 34350 Kuala Kurau, Perak, Malaysia	4.954158	100.469106
Gula Estate	Eng Thye Plantations Berhad, Ladang Gula, 34350 Kuala Kurau, Perak, Malaysia	4.954158	100.469106
Maran Estate Palm Oil Mill	Timor Oil Palm Plantation Berhad, Maran Estate, Batu 4, Jalan Sekolah, 26500 Maran, Pahang, Malaysia	3.634964	102.765808
Maran Estate	Timor Oil Palm Plantation Berhad, Maran Estate, Batu 4, Jalan Sekolah, 26500 Maran, Pahang, Malaysia	3.634964	102.765808
Senama Estate	Negri Sembilan Oil Palms Berhad, Ladang Senama, 72109 Bahau, Negeri Sembilan, Malaysia	2.762903	102.467811
Ibam Estate	Negri Sembilan Oil Palms Berhad, Ladang Ibam, Lot 3351, Mukim Bebar, Daerah Pekan, Pahang, Malaysia	2.966678	103.238800

1.4 Certified Area					
Estate	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Gula Estate	2,493.25	-	104.75	2,598.00	95.96
Maran Estate	1,583.68	-	397.32	1,981.00	79.94
Senama Estate	945.41	-	1.59	947.00	99.83
Ibam Estate	2,144.00	-	36.00	2,180.00	98.35
<b>TOTAL</b>	<b>7,166.34</b>	<b>-</b>	<b>539.66</b>	<b>7,706.00</b>	
Note: -					

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<b>1.5 Plantings &amp; Cycle</b>							
Estate	Age (Years)					Mature	Immature
	0 - 3	4 - 10	11 - 20	21 - 25	26 - 30		
Gula Estate	358.50	690.74	1,250.87	193.14	0	2,134.75	358.50
Maran Estate	297.21	229.24	102.39	844.37	110.47	1,398.33	185.35
Senama Estate	289.46	540	116	-	-	655.95	289.46
Ibam Estate	668	1,264	212	-	-	1,476	668
<b>Total (ha)</b>	1,613.17	2,723.98	1,681.26	1,037.51	110.47	5,665.03	1,501.31

<b>1.6 Certified Tonnage of FFB</b>			
Estate	Tonnage / year		
	Estimated (June 20 - May 21)	Actual (June 20 - May 21)	Forecast (June 21 - May 22)
Gula Estate	39,500.00	34,824.25	38,208.00
Maran Estate	20,583.52	21,073.64	19,850.00
Senama Estate	13,996	13,895	14,880
Ibam Estate	25,480	29,323.93	32,190.00
Koh Man Seng	-	568.43	-
A.W. Agro Management Services Sdn Bhd	-	86.91	-
Innovans Palm Industries S/B	-	3.89	-
<b>Total</b>	99,559.52	99,776.05	104,278

*Note: Senama and Ibam Estates do not send their FFB to neither Gula or Maran Estate POM.*

<b>1.7 Uncertified Tonnage of FFB</b>			
Estate	Tonnage / year		
	Estimated (June 20 - May 21)	Actual (June 20 - May 21)	Forecast (June 21 - May 22)
3 <sup>rd</sup> party FFB supplier (to Gula Estate POM)	-	5,127.29	-
Chip Huat & Co (to Maran Estate POM)	-	253.64	-
<b>Total</b>	-	5,380.93	-

Note: -

<b>1.8 Certified Tonnage</b>			
	<b>Estimated (June 20 - May 21)</b>	<b>Actual (June 20 - May 21)</b>	<b>Forecast (June 21 - May 22)</b>
<b>Gula Estate POM</b>	<b>FFB</b>	<b>FFB</b>	<b>FFB</b>
	39,500.00mt	34,824.25mt	38,208.00mt
	<b>CPO (OER: 18.00%)</b>	<b>CPO (OER: 18.16%)</b>	<b>CPO (OER: 18.25%)</b>
	7,110.00mt	6,325.41mt	6,972.96mt
	<b>PK (KER: 4.50%)</b>	<b>PK (KER: 4.66%)</b>	<b>PK (KER: 4.70%)</b>
	1,777.50mt	1,624.50mt	1,795.78mt
<b>Maran Estate POM</b>	<b>FFB</b>	<b>FFB</b>	<b>FFB</b>
	20,583.52	21,732.87 MT	19,850.00 MT
	<b>CPO (OER: 18.45%)</b>	<b>CPO (OER: 17.71%)</b>	<b>CPO (OER: 18.00%)</b>
	3,797.66	3,848.89 MT	3,573.00 MT
	<b>PK (KER: 5.00 %)</b>	<b>PK (KER: 5.12%)</b>	<b>PK (KER: 5.00 %)</b>
	1,029.18	1,112.72 MT	992.50 MT
<i>Note:</i>			
<b>Maran Estate POM</b>			
<i>Actual FFB process &gt; estimate due to additional MSPO certified FFB received from third party.</i>			
Koh Man Seng: 568.43 MT			
A.W. Agro Management Services Sdn Bhd: 86.91 MT			
Innovans Palm Industries S/B: 3.89 MT			

<b>1.9 Actual CPO Sold Volume (mt)</b>					
<b>CPO</b>	<b>MSPO Certified</b>	<b>Other Schemes Certified</b>		<b>*Conventional</b>	<b>Total</b>
		<b>ISCC</b>	<b>RSPO</b>		
6,325.41mt (Gula Estate POM)	0	0	0	6,325.41	6,325.41
3,848.89 MT (Maran Estate POM)	0	0	0	3,848.89	3,848.89

*\*Volume of certified CPO sold as conventional*

<b>1.10 Actual PK Sold Volume (mt)</b>					
<b>PK</b>	<b>MSPO Certified</b>	<b>Other Schemes Certified</b>		<b>*Conventional</b>	<b>Total</b>
		<b>ISCC</b>	<b>RSPO</b>		
1,624.50mt (Gula Estate POM)	0	0	0	1,624.50	1,624.50

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1,112.72 MT (Maran Estate POM)	0	0	0	1,112.72	1,112.72
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*\*Volume of certified PK sold as conventional*

## 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 remote assessment was conducted from 7-11/6/2021. The audit programme is included in Section 2.3. The approach to the audit was to treat the Gula Estate Palm Oil Mill, Maran Estate Palm Oil Mill, Gula Estate, Maran Estate, Senama Estate and Ibam Estate as a MSPO Certification Unit. This audit has been conducted using Information and Communication Technologies including (Microsoft Teams and WhatsApp). The planned audit objectives have been achieved, there were no connectivity issues which adversely affected the audit. 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 virtual site inspections, observation of tasks and processes, interviews of staff, workers and their families and external stakeholders, review of documentation and monitoring data. MS 2530-3:2013 and MS 2530-4:2013 were used to guide the collection of information to assess compliance. The comments made by external stakeholders were also taken into account in the assessment.

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

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

Workers and other stakeholder interviews were held online via phone call. A list of Stakeholders contacted is included as Appendix B.

All the previous nonconformities are remains closed. The assessment findings for this 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

<b>Assessment Program</b>					
<b>Name (Mill / Plantation / Group smallholders)</b>	<b>Year 1 (Certification)</b>	<b>Year 2 (ASA 1)</b>	<b>Year 3 (ASA 2)</b>	<b>Year 4 (ASA 3)</b>	<b>Year 5 (ASA 4)</b>
Gula Estate POM	X	X	X	X	X
Gula Estate	X	X	X	X	X
Maran Estate POM	X	X	X	X	X
Maran Estate	X	X	X	X	X
Senama Estate	X		X		X
Ibam Estate		X		X	

**Tentative Date of Next Visit: June 6, 2022 - June 10, 2022**

**Total No. of Mandays: 10**

**2.1 BSI Assessment Team**

<b>Team Member Name</b>	<b>Role</b> <i>(Team Leader or Team member)</i>	<b>Qualifications</b> <i>(Short description of the team members)</i>
Mohamed Hidhir Bin Zainal Abidin (MH)	Team Leader	Holds a Bachelor Degree in Chemical Engineering from National University of Malaysia. He has 7 years working experience in palm oil industry specifically on palm oil milling for 5 years. He also has the experiences as auditor for several standards including ISO 9001, ISO 14001, ISO 45001, MSPO and RSPO in his previous certification body. He completed the ISO 9001 Lead Auditor Course, ISO 14001 Lead Auditor Course and ISO 45001 Lead Auditor Course, Endorsed RSPO P&C Lead Auditor Course, MSPO Awareness Training and Endorsed RSPO SCCS Lead Auditor Course. He had been involved in RSPO auditing since May 2012 in more than various companies in Malaysia. In this assessment, he assessed on the aspects of supply chain, legal, mill best practices, safety and health, environmental and workers and stakeholder's consultation. Fluent in Bahasa Malaysia and English languages.
Muhamad Naqiuddin Mazeli (MN)	Team Member	He graduated with Bachelor of Science Horticulture at University Putra Malaysia. He started his career in 2009 as Researcher at Sime Darby Research Seed Centre and manage for Quality control for seed production for

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		<p>paddy, chilli and corn with collaboration with Malaysian Agricultural Research and Development Institute (MARDI) for 4 years. During the period, he was also involved with Nestle project on Red Rice production. He later joins the Sime Darby Plantation Berhad Sustainability Team in 2013 as Sustainability Executive. Joining the sustainability team, he managed, implemented and monitored the RSPO, ISCC, MSPO and ISO 9001 and ISO 18001 certification requirements for the estates, mills, refineries and Smallholder scheme. He also support in providing training and internal audits related to RSPO, MSPO and other certifications where applicable to the operations within Sime Darby Plantation. He is a trained Safety Officer and he managed the Occupation Safety and Health of Northern Region Sime Darby Plantation Berhad operations. During this assessment, he assessed on the aspects of legal, mill best practices, safety and health and workers consultation. Fluent in Bahasa Malaysia and English languages.</p>
<p>Mohd Nazib Marwan (MNB)</p>	<p>Trainee auditor</p>	<p>Nazib has more than 11 years experiences in the certification assessment industry. Before joining certification body to start his auditing career, he was a former DOSH enforcement officer and held a safety, health and security officer position at several companies respectively. As a certification auditor his area of competency were IMS (QMS/EMS/OHSMS), Roundtable Sustainable for Palm Oil (RSPO) and Malaysia Sustainable for Palm Oil (MSPO). He also have done social audits with regards to the palm oil certification scheme. He has been involved in MSPO audits in both Peninsular and East Malaysia. During this assessment, he assist in the assessment of the aspects of Legal, OSH, Best Practices and social etc. Fluent in Bahasa Malaysia and English languages.</p>

**2.2 Accompanying Persons**

No.	Name	Role
	Nil	

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**2.3 Assessment Plan**

The Assessment plan was sent to the client prior to the assessment.

<b>PRELIMINARY AGENDA</b>				
<b>Date</b>	<b>Time</b>	<b>Subjects</b>	<b>MH/MNB</b>	<b>MN</b>
Thursday 27/5/2021	1700 - 1800	Test call between BSI and the management team of NSOPB group estates and mills	√	√
Monday 7/6/21  <b>Senama Estate</b>	0900 - 0915	Opening Meeting via MS Team platform – confirmation of audit scope and remote audit process. <ul style="list-style-type: none"> <li>• Opening Presentation by Audit team leader.</li> <li>• Confirmation of assessment scope and finalize Audit plan</li> </ul>	√	√
	0915 - 1230	Document review P1 – P6 (MSPO part 3), P1: Management and responsibility, P2: Transparency, P3: to legal requirement P4: Social responsibility, health safety and employment condition, P5: Environment, natural resources, biodiversity and ecosystem services and P6: Best practices, P7: Development of New Planting (if any)  <i>*document review/interview via MS team platform. other document sharing options such as google drive, drop box can be used.</i>	√	√
	1230 - 1330	Lunch	√	√
	1330 - 1600	Continue with pre-lunch activity	√	√
	1600 - 1630	Interim closing	√	√
Tuesday 8/6/21  <b>Maran Estate POM</b>	0900 - 1200	(MSPO part 4), P1: Management commitment and responsibility, P2: Transparency P3: Compliance to legal requirement P4: Social responsibility, health safety and employment condition. P5: Environment, natural resources, biodiversity and ecosystem services P4: Social responsibility, health safety and employment condition, P6: Best practices  <i>*document review/interview via MS team platform. other document sharing options such as google drive, drop box can be used.</i>	√	√
	1230 - 1330	Lunch	√	√
	1330 - 1600	Continue with pre-lunch activity	√	√
	1600 - 1630	Interim closing	√	√

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Date	Time	Subjects	MH/MNB	MN
<b>Wednesday</b> 9/6/21  <b>Maran Estate</b>	0900 - 1200	Document review P1 – P6 (MSPO part 3), P1: Management and responsibility, P2: Transparency, P3: to legal requirement P4: Social responsibility, health safety and employment condition, P5: Environment, natural resources, biodiversity and ecosystem services and P6: Best practices, P7: Development of New Planting (if any)  <i>*document review/interview via MS team platform. other document sharing options such as google drive, drop box can be used.</i>	√	√
	1230 - 1330	Lunch	√	√
	1330 - 1600	Continue with pre-lunch activity	√	√
	1600 - 1630	Interim closing	√	√
<b>Thursday</b> 8/6/21  <b>Gula Estate POM</b>	0900 - 1200	(MSPO part 4), P1: Management commitment and responsibility, P2: Transparency P3: Compliance to legal requirement P4: Social responsibility, health safety and employment condition. P5: Environment, natural resources, biodiversity and ecosystem services P4: Social responsibility, health safety and employment condition, P6: Best practices  <i>*document review/interview via MS team platform. other document sharing options such as google drive, drop box can be used.</i>	√	√
	1230 - 1330	Lunch	√	√
	1330 - 1600	Continue with pre-lunch activity	√	√
	1600 - 1630	Interim closing	√	√
<b>Friday</b> 11/6/21  <b>Gula Estate</b>	0900 - 1200	Document review P1 – P6 (MSPO part 3), P1: Management and responsibility, P2: Transparency, P3: to legal requirement P4: Social responsibility, health safety and employment condition, P5: Environment, natural resources, biodiversity and ecosystem services and P6: Best practices, P7: Development of New Planting (if any)  <i>*document review/interview via MS team platform. other document sharing options such as google drive, drop box can be used.</i>	√	√
	1230 - 1330	Lunch	√	√
	1330 - 1600	Continue with pre-lunch activity	√	√
	1600 - 1630	Closing meeting and presentation of finding	√	√

### 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 this Annual Surveillance Assessment 2, there were four (4) Major, zero (0) Minor nonconformities and 7 OFIs raised. The Negri Sembilan Oil Palms Berhad 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.

Major Nonconformities:		
<b>Ref:</b> <b>2067351-202106-M1</b>	<b>Area/Process: Gula Estate POM</b>	<b>Clause: 4.3.1.1 Part 4</b>
	<b>Issue Date: 11/6/2021</b>	<b>Due Date: 10/9/2021</b>
Requirements:	All operations are in compliance with the applicable local, state, national and ratified international laws and regulations.	
Statement of Nonconformity:	Compliance with the applicable local, state, national and ratified international laws and regulations were not effectively demonstrated.	
Objective Evidence:	<p>Stipulated under Contravene of License (CL) no. (005451) validity period from 1 July 2020 until 4 Jun 2021, the stack sampling frequency has to be carried out once every 3 months. However, based on the last review period, only 2 sampling reports available dated July 2020 and December 2020.</p> <p>Found from the Permit To work dated 6/6/2021 for steriliser cleaning (confined space) was been entry by Dabesh Kumar, Habib Ullah and Muhd Zubri without health declaration by OHD and found also they was not qualify with Authorised Entrants Standby Person(AESP) from JKPP. This was not comply with Industry Code of Practice for safety working in Confined Space 2010 (ICOP 2010) as per below:-                      "authorised entrant" means an employee who is appointed by the employer to enter a confined space and has attended a training course on safe working in confined space for authorise entrant and stand by person and passed the test or examination;                      And</p> <p>11.2 The employer shall ensure that his authorised entrant intending to work in confined space are certified physically and mentally fit determined by an occupational health doctor (OHD).</p>	

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Corrections:	<ul style="list-style-type: none"> <li>- To immediately arrange for stack sampling to be carried out (carried out 23 June 2021).</li> <li>- The health examination by the OHD for workers working in confined space was carried out on 24 June 2021.</li> <li>- To review SOP with Group Health and Safety Officer (GHSO) for work in confined space to ensure safe work in these areas.</li> <li>- To identify two other AESPs for training by NIOSH to beef up the number of certified entry persons into confined spaces.</li> </ul>
Root cause analysis:	<ul style="list-style-type: none"> <li>- The sub clause in the contravene license was not updated into the legal registry, hence the stack sampling was carried out twice a year instead of quarterly. The Mill engineer failed to take note of the new requirement.</li> <li>- Lack of awareness on the requirement on confined space entry by the mill personal.</li> </ul>
Corrective Actions:	<ul style="list-style-type: none"> <li>- To indicate the stack sampling deadline in the palm oil mill's license registry for ease of monitoring</li> <li>- Mill Engineer and the Legal Officer must check to see if the license conditions have changed.</li> <li>- To arrange training for relevant personnel in charge of safety so that mill personnel are aware on confined space requirement.</li> <li>- To carry out safety meeting/OSH inspection/internal audit by competent person, i.e. Group Safety Officer to ensure all compliance is up to date.</li> </ul>
Assessment Conclusion:	<p>Implemented actions were verified:</p> <ul style="list-style-type: none"> <li>i) Verified Purchase Order (PO) issued to consultant, Anachem Service Sdn Bhd dated 23/6/21, PO# 2787.</li> <li>ii) Health examination was done on 24/6/21 by the OHD from KPJ. All personnel involved in Confined Space Entry Programme sent for the health examination.</li> <li>iii) Identified PIC have been registered for AESP training under NIOSH, course code 08-01/01/AESP/2021/18. The training was carried out on 26-27/7/2021.</li> <li>iv) Monitoring of license registry for financial year 2021 was verified. It was also included all compliance monitoring activities for EHS. The register was approved and updated on 26/7/21.</li> </ul> <p>Based on review of evidences, it was found that the corrective action plan has been effectively implemented. Thus, the major NC was closed on 27/8/21. Continuous implementation will be further verified in the next audit.</p>

<b>Major Nonconformities:</b>		
<b>Ref:</b> <b>2067351-202106-M2</b>	<b>Area/Process: Senama Estate</b>	<b>Clause: 4.5.3.3 Part 3</b>
	<b>Issue Date: 11/6/2021</b>	<b>Due Date: 10/9/2021</b>
Requirements:	The management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal.	
Statement of Nonconformity:	Proper and safe handling, storage and disposal of scheduled waste was not effectively implemented.	

Objective Evidence:	No record of scheduled waste inventory (5th scheduled) and disposal record (6th consignment) at Senama Estate.
Corrections:	We have registered the waste in eSWIS (5th schedule) and have identified a recognised scheduled waste disposer. Secondly, HQ has coordinated a training session for basic scheduled waste management and we will propose to send one employee as the Person in Charge (PIC). The PIC will brief the Estate manager about the contents of training programme subsequently. The SW has been disposed on 23/07/2021. (Refer to 6th Consignment).
Root cause analysis:	We had registered with eSWIS but unfortunately did not utilize the system. Our HQ had also identified a licensed scheduled waste disposer but we had disposed off the scheduled waste through another third party who claimed he was a licensed collector. The operating unit Manager did not comply with the instructions provided by HQ.
Corrective Actions:	The operating unit manager will now comply fully with the requirement and the MSPO internal audit team will also report non-compliance to senior management promptly. Finally, the PIC will update the Safety and Health Committee on inventory and disposal progress during the quarterly meetings. Training has been provided to Person In Charge (PIC) on scheduled waste management on 29/07/2021.
Assessment Conclusion:	<p>Implemented actions were verified:</p> <ul style="list-style-type: none"> <li>i) 5<sup>th</sup> Schedule dated 15/6/2021 was verified. All types of scheduled waste generated in the estates with the total tonnage have been updated.</li> <li>ii) Disposal of scheduled waste (SW 305, SW 409 and SW 410) was done on 27/6/2021 by license DOE contractor Pentas Flora (Melaka) Sdn Bhd. Verified the 6<sup>th</sup> Schedule (consignment notes) for the said waste disposed.</li> <li>iii) Site PIC has attended basic scheduled waste remote training on 29/7/21 by external training provider, Greenvell. Verified the certificate of attendance for the said PIC.</li> <li>iv) The OSH meeting dated 25/6/21 has discussed the issue related to disposal of waste and to ensure only license contractor collected and disposed the scheduled waste from now onwards.</li> </ul> <p>Based on review of evidences, it was found that the corrective action plan has been effectively implemented. Thus, the major NC was closed on 27/8/21. Continuous implementation will be further verified in the next audit.</p>

Major Nonconformities:		
<b>Ref:</b> <b>2067351-202106-M3</b>	<b>Area/Process: Gula Estate POM</b>	<b>Clause: 4.2.2.3 Part 4</b>
	<b>Issue Date: 11/6/2021</b>	<b>Due Date: 10/9/2021</b>
Requirements:	List of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders should be properly maintained.	
Statement of Nonconformity:	List of stakeholders, records of all consultation and communication were not properly maintained.	
Objective Evidence:	FFB suppliers, government agencies/authorities (e.g. DOSH, DOE), Embassy (Pakistan, Indonesia, India and Nepal) and maintenance contractor/service provider was not updated in stakeholder list (Appendix 1) dated 16/04/2021 and there was no evidence of consultation records with these stakeholders.	

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Corrections:	<ul style="list-style-type: none"> <li>- To open up our stakeholder meeting invitation to more parties.</li> <li>- To encourage visiting stakeholders (e.g. FFB suppliers &amp; government officers etc.) to provide their feedback as and when they are visiting, rather than only during the stakeholder meetings.</li> </ul>
Root cause analysis:	In the first two years (2019 and 2020), we had invited DOSH and DOE officers but as they had not turned up, we had omitted them from this year’s stakeholder invitation listing. The management then removed them from the listing for year 2021, unaware that their name should be maintained in the list even though they did not attend the meeting. Meanwhile, interaction with these government departments is maintained for compliance purposes.
Corrective Actions:	To arrange for Procedure retraining for the management so that they would be aware of the basic of stakeholder meeting. Management should be aware that the requirement states that the operating unit must maintain “lists of stakeholders relevant to the site and have past/present communication with the site”.
Assessment Conclusion:	<p>Implemented actions were verified:</p> <ul style="list-style-type: none"> <li>i) List of stakeholders has been updated. GLE/GLEPOM stakeholder list dated 14/6/21 was verified.</li> <li>ii) Latest post-mortem meeting with the management team was carried out on 20<sup>th</sup> August 2021. The meeting was meant to re-emphasis on stakeholder consultation process for site personnel.</li> </ul> <p>Based on review of evidences, it was found that the corrective action plan has been effectively implemented. Thus, the major NC was closed on 27/8/21. Continuous implementation will be further verified in the next audit.</p>

Major Nonconformities:		
<b>Ref:</b>	<b>Area/Process: Gula Estate</b>	<b>Clause: 4.2.2.3 Part 3</b>
<b>2067351-202106-M4</b>	<b>Issue Date: 11/6/2021</b>	<b>Due Date: 10/9/2021</b>
Requirements:	A list of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders shall be properly maintained.	
Statement of Nonconformity:	List of stakeholders, records of all consultation and communication were not properly maintained.	
Objective Evidence:	FFB suppliers, government agencies/authorities (e.g. DOSH, DOE), Embassy (Pakistan, Indonesia, India and Nepal) and maintenance contractor/service provider was not updated in stakeholder list (Appendix 1) dated 16/04/2021 and there was no evidence of consultation records with these stakeholders.	
Corrections:	<ul style="list-style-type: none"> <li>- To open up our stakeholder meeting invitation to more parties.</li> <li>- To encourage visiting stakeholders (e.g. FFB suppliers &amp; government officers etc.) to provide their feedback as and when they are visiting, rather than only during the stakeholder meetings.</li> </ul>	
Root cause analysis:	In the first two years (2019 and 2020), we had invited DOSH and DOE officers but as they had not turned up, we had omitted them from this year’s stakeholder invitation listing. The management then removed them from the listing for year 2021, unaware that their name should be maintained in the list even though they did not attend the meeting. Meanwhile, interaction with these government departments is maintained for compliance purposes.	



Corrective Actions:	To arrange for Procedure retraining for the management so that they would be aware of the basic of stakeholder meeting. Management should be aware that the requirement states that the operating unit must maintain "lists of stakeholders relevant to the site and have past/present communication with the site".
Assessment Conclusion:	<p>Implemented actions were verified:</p> <ul style="list-style-type: none"> <li>i) List of stakeholders has been updated. GLE/GLEPOM stakeholder list dated 14/6/21 was verified.</li> <li>ii) Latest post-mortem meeting with the management team was carried out on 20<sup>th</sup> August 2021. The meeting was meant to re-emphasis on stakeholder consultation process for site personnel.</li> </ul> <p>Based on review of evidences, it was found that the corrective action plan has been effectively implemented. Thus, the major NC was closed on 27/8/21. Continuous implementation will be further verified in the next audit.</p>

<b>Opportunity For Improvement</b>		
<b>Ref: 2067351-202106-I1</b>	<b>Area/Process: NSOPB Group Estates</b>	<b>Clause: 4.1.3.1 Part 3</b>
Objective Evidence:	Management review recorded in Appendix 2 for all estates could be more comprehensive. The status of continuous suitability, adequacy and effectiveness of the requirements for effective implementation of MSPO and decisions on any changes, improvements and modification for each estates could be detailed out in the meeting minutes.	

<b>Opportunity For Improvement</b>		
<b>Ref: 2067351-202106-I2</b>	<b>Area/Process: NSOPB Group Mills</b>	<b>Clause: 4.1.3.1 Part 4</b>
Objective Evidence:	Management review recorded in Appendix 2 for all mills could be more comprehensive. The status of continuous suitability, adequacy and effectiveness of the requirements for effective implementation of MSPO and decisions on any changes, improvements and modification for each mills could be detailed out in the meeting minutes.	

<b>Opportunity For Improvement</b>		
<b>Ref: 2067351-202106-I3</b>	<b>Area/Process: NSOPB Group Mills</b>	<b>Clause: 4.4.5.12 Part 4</b>
Objective Evidence:	Awareness training to prevent sexual harassment and violence was conducted to female employees. The training could also be provided to male employees and stakeholders to improve their understanding on "Do's" and "Don't" in order to prevent any potential sexual harassment or violence.	

<b>Opportunity For Improvement</b>		
<b>Ref: 2067351-202106-I4</b>	<b>Area/Process: NSOPB Group Estates</b>	<b>Clause: 4.4.5.12 Part 3</b>
Objective Evidence:	Awareness training to prevent sexual harassment and violence was conducted to female employees. The training could also be provided to male employees and stakeholders to	

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	improve their understanding on “Do’s” and “Don’t” in order to prevent any potential sexual harassment or violence.
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**Opportunity For Improvement**

<b>Ref: 2067351-202106-I5</b>	<b>Area/Process: NSOPB Group Mills</b>	<b>Clause: 4.3.1.1 Part 4</b>
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Objective Evidence:	Management has yet to decide on the necessity of applying permit for women working on night shift if the same scenario occurred in future.
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**Opportunity For Improvement**

<b>Ref: 2067351-202106-I6</b>	<b>Area/Process: NSOPB Group Estates</b>	<b>Clause: 4.3.1.1 Part 3</b>
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Objective Evidence:	Justification and requirement to carry out medical surveillance has yet to be in lined with the CHRA assessor’s recommendation. The current medical surveillance programme is based on previous chemical named Paraquat which has no longer used since 2018.
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**Opportunity For Improvement**

<b>Ref: 2067351-202106-I7</b>	<b>Area/Process: NSOPB Group Estates</b>	<b>Clause: 4.5.1.2 Part 3</b>
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Objective Evidence:	The environment aspect and impact assessment were made available at each estates however the coverage of activities have yet to be thoroughly identified and reviewed.
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**Noteworthy Positive Comments**

1	Good team site and HQ team coordination for the successful conduct of remote audit
2	No negative comments raised by the stakeholders

**3.3 Status of Nonconformities Previously Identified and OFI**

**Minor Nonconformities:**

<b>Ref:</b> 1918270-202001-N1	<b>Area/Process:</b> Gula Estate and Ibam Estate	<b>Clause:</b> MS 2530:2013 Part-3, 4.5.4.2
	<b>Issue Date:</b> 20/6/2020	<b>Due Date:</b> Closed out on 11/06/2021
Requirements:	An action plan to reduce identified significant pollutants and emissions shall be established and implemented.	
Statement of Nonconformity:	Found the action plan to reduce pollution was inadequately implemented.	
Objective Evidence:	i) In Gula Estate, during the site verification, it was found that oil trace at workshop (land contamination) and oil trace in monsoon drain near workshop flowing directly to water irrigation ii) Found several empty chemical containers and used PPE in dumping area at Ibam Estate (15C) and Gula Estate (wastes collection centre)	
Corrections:	<u>Gula Estate</u>	

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	<ul style="list-style-type: none"> <li>- The estate already budgeted for oil trap and resurface of workshop in Estate Capital Expenditure 2020. The estate will seek immediate approval from top management to construct the oil trap and resurface the workshop.</li> <li>- Chemical containers had been collected at the chemical premix area for triple rinsing and puncturing and stored in scheduled waste store.</li> </ul> <p><u>Ibam Estate</u> Removed above mentioned items and sent to SW store for storage and proper disposal.</p>
Root cause analysis:	<p><u>Gula Estate</u></p> <ul style="list-style-type: none"> <li>- Oil traces found on workshop floor and monsoon drain very likely due to accidental discharge of residual diesel or hydraulic oil during repair and maintenance of agricultural machinery. Furthermore, as there were inadequate oil traps, some oil may have been washed into the drains.</li> <li>- Leakage of SW out of disposal system due to inadequate training of workers.</li> </ul> <p><u>Ibam Estate</u> The disposal of the empty chemical containers and used PPE at the dump site was accidental and not systematic. The estate had been disposing of SW409 and SW410 properly.</p>
Corrective Actions:	<p><u>Gula Estate</u></p> <ul style="list-style-type: none"> <li>- To conduct refresher Waste Management training / awareness to all personnel annually. Training conducted on 29 June 2020.</li> <li>- The Management Company's Safety and Health Department will conduct a review of SW disposal practices and processes in Gula Estate.</li> </ul> <p><u>Ibam Estate</u> Review training plan on SW disposal for all workers and staff and strengthen monitoring of SW waste disposal.</p>
Assessment conclusion:	<p>ASA2 verification:</p> <p>The corrective action was not effectively addressed, thus the previous minor upgraded to major NC. Refer to major NC ref. no. 2067351-202106-M2.</p>

<b>Minor Nonconformities:</b>		
<b>Ref:</b> 1918270-202001-N2	<b>Area/Process:</b> Gula Estate POM and Maran Estate POM	<b>Clause:</b> MS 2530:2013 Part-4, 4.5.3.3
	<b>Issue Date:</b> 20/6/2020	<b>Due Date:</b> Next ASA
Requirements:	The palm oil mill management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environmental Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal. Scheduled waste shall be disposed as per Environmental Quality Act 1974 (Scheduled Waste) Regulations, 2005.	
Statement of Nonconformity:	Found the handling on scheduled waste inadequately implemented.	
Objective Evidence:	i) In Maran Estate POM, it was found that scheduled wastes (SW 322) was not included in the notification to the DOE and in inventory records (5 <sup>th</sup> Schedule) as well	

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	<p>ii) In Gula Estate POM, it was found that empty chemical containers and used spill kit (SW 410) were thrown at the boiler ash dumping area.</p> <p>iii) There is no evidence that training on scheduled wastes handling has been conducted in Gula Estate POM.</p>
Corrections:	<p><u>Gula Estate POM</u></p> <p>- The empty chemical containers and used spill kit (SW410) had been collected and kept in scheduled waste store.</p> <p><u>Maran Estate POM</u></p> <p>We have immediately registered Code SW 322 and updated inventory in DOE's eSWIS.</p>
Root cause analysis:	<p><u>Gula Estate POM</u></p> <p>As a result of inadequate training for workers, some workers dumped a few empty mill chemical containers and used spill kit inappropriately.</p> <p><u>Maran Estate POM</u></p> <p>Company's SOP for Palm oil Mills ver 3.0 - released 2019, D-1.6 List of Identified scheduled wastes Generated, Page 182 included various scheduled wastes. Laboratory waste was supposed to have been disposed of as Code SW 422 - A mixture of scheduled and non-scheduled wastes. This was thought to be a practical code for disposal of small quantities of wastes including laboratory wastes.</p>
Corrective Actions:	<p><u>Gula Estate POM</u></p> <p>- To conduct refresher Waste Management training / awareness to all personnel annually.</p> <p>- The Management Company's Safety and Health Department will conduct a review of SW disposal practices and processes in Gula Estate.</p> <p><u>Maran Estate POM</u></p> <p>The COO and Chief Engineer will review the SOP for SW disposal in the POM to determine if SW disposal is adequate.</p>
Assessment Conclusion:	<p>ASA2 verification:</p> <p>Refresher training was planned and included in the annual training plan/matrix for the Gula Estate and Maran Estate POM. SOP for Scheduled waste disposal was reviewed by Safety and health department in December 2020. Storage, handling and disposal of waste to be in accordance with EQA 9174, Scheduled Waste Regulations 2005. Thus, the previous minor NC is effectively closed on 11/6/21.</p>

**Opportunity For Improvement**

<b>Ref:</b> 1918270-202001-I1	<b>Area/Process:</b> Estate	<b>Clause:</b> MS 2530:2013 Part-3, 4.4.5.4
Objective Evidence:	The enforcement of the harvesting rate paid by the contractors to their employees can be further enhanced.	
Assessment Conclusion:	ASA2 verification: Harvesting rate made clear in the contract and verified through phone interview with the contractor.	

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Opportunity For Improvement		
<b>Ref:</b> 1918270-202001-I2	<b>Area/Process:</b> Estate	<b>Clause:</b> MS 2530:2013 Part-3, 4.4.5.11
Objective Evidence:	The implementation of the "Staff & Labour Quarters Inspection" [doc. no.: MSPO-P4-4-8] can be further improved to ensure the results accuracy of the evaluation criteria.	
Assessment Conclusion:	ASA2 verification: "Staff & Labour Quarters Inspection" [doc. no.: MSPO-P4-4-8] was promptly done. Any issue/problem will be recorded in the checklist. No evaluation criteria has been revised as the current checklist found to be effective for it purpose.	

**3.4 Summary of the Nonconformities and Status**

CAR Ref.	CLASS	ISSUED	STATUS
1774852-201905-M1	Major	31/5/2019	Closed on 17/6/2019
1774852-201905-M2	Major	31/5/2019	Closed on 17/6/2019
1774852-201905-N1	Minor	31/5/2019	Closed on 20/6/2020
1774852-201905-N2	Minor	31/5/2019	Closed on 20/6/2020
1774852-201905-N3	Minor	31/5/2019	Closed on 20/6/2020
1774852-201905-N4	Minor	31/5/2019	Closed on 20/6/2020
1774852-201905-N5	Minor	31/5/2019	Closed on 20/6/2020
1774852-201905-N6	Minor	31/5/2019	Closed on 20/6/2020
1918270-202001-N1	Minor	20/6/2020	Previous minor escalated to major NC.
1918270-202001-N2	Minor	20/6/2020	Closed on 11/6/2021
2067351-202106-M1	Major	11/6/2021	Closed on 27/8/2021
2067351-202106-M2	Major	11/6/2021	Closed on 27/8/2021
2067351-202106-M3	Major	11/6/2021	Closed on 27/8/2021
2067351-202106-M4	Major	11/6/2021	Closed on 27/8/2021

**3.5 Issues Raised by Stakeholders**

IS #	Description
1	<b>Feedbacks:</b> Foreign workers given positive feedback on the free housing provided and pays with no issues raised.
	<b>Management Responses:</b> Management will continue to maintain good relationship with the stakeholders.
	<b>Audit Team Findings:</b> No other issues.
2	<b>Feedbacks:</b> FFB Harvester contractor request if the payment could be made earlier for them to pay workers salary on-time.

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	<p><b>Management Responses:</b> Payment made by headquarters. However, the payment made is within the contract/agreement.</p> <p><b>Audit Team Findings:</b> No other issues.</p>
3	<p><b>Feedbacks:</b> Village representatives given positive feedback and have good relationship with the estates and POM. No complaint from villagers so far and estates management always try to solve any issues immediately.</p>
	<p><b>Management Responses:</b>  Management will continue to maintain good relationship with the stakeholders.</p>
	<p><b>Audit Team Findings:</b> No other issues.</p>
4	<p><b>Feedbacks:</b> Surau representative informed there are some defects on the buildings structure that need to repair.</p>
	<p><b>Management Responses:</b> Gula Estate POM management informed it was included in the next year budget to build new surau since the repair cost for existing surau is costly.</p>
	<p><b>Audit Team Findings:</b> no other issues.</p>
5	<p><b>Feedbacks:</b> Gender representatives given positive feedbacks on the support given by the management in ensuring the female workers and workers dependents welfare are taken care.</p>
	<p><b>Management Responses:</b> Management will continue to maintain good relationship with the stakeholders.</p>
	<p><b>Audit Team Findings:</b> No other issues.</p>

**Section 4: Assessment Conclusion and Recommendation**

<b>Acknowledgement of Internal Responsibility and Formal Sign-off of Assessment Findings</b>	
<p>Based on the findings during the assessment <i>Negri Sembilan Oil Palms Berhad</i> Certification Unit comprises of 2 mill (Maran Estate POM and Gula Estate POM) and 4 estates (Senama Estate, Ibam Estate, Maran Estate and Gula Estate) complies with the <b>MS 2530-3:2013</b> and <b>MS 2530-4:2013</b>. It is recommended that the certification of <i>Negri Sembilan Oil Palms Berhad</i> Certification Unit is continued.</p>	
<b>Acknowledgement of Assessment Findings</b>	<b>Report Prepared by</b>
<p><b>Name:</b> Ng Yeen Chern</p>	<p><b>Name:</b> Mohamed Hidhir Zainal Abidin</p>
<p><b>Company name:</b> Negri Sembilan Oil Palms Berhad</p>	<p><b>Company name:</b> BSI Services (M) Sdn Bhd</p>
<p><b>Title:</b> Chief Operating Officer</p>	<p><b>Title:</b> Lead Auditor</p>
<p><b>Signature:</b></p>  <p><b>Date:</b> 15th September 2021</p>	<p><b>Signature:</b></p>  <p><b>Date:</b> 5<sup>th</sup> September 2021</p>

**Appendix A: Summary of the findings by Principles and Criteria**

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

Criterion / Indicator		Assessment Findings	Compliance
<b>4.1 Principle 1: Management commitment &amp; responsibility</b>			
<b>Criterion 4.1.1 – Malaysian Sustainable Palm Oil (MSPO) Policy</b>			
<b>4.1.1.1</b>	A policy for the implementation of MSPO shall be established. - <b>Major compliance -</b>	NSOP has established and maintained its policies for the implementation of MSPO as follows: - - Sustainability Policy dated 02 January 2019 - Environmental Policy dated 02 January 2019 - Social and Human Rights Policy dated 02 January 2019 - Occupational Safety and Health Policy dated 13 May 2019 The company has documented its Policy to comply with all applicable legislation and codes of practice.	Complied
<b>4.1.1.2</b>	The policy shall also emphasize commitment to continual improvement. - <b>Major compliance -</b>	The policy had also clearly stated the company’s commitment which included continual improvement in the overall aspects of plantation management and community development.	Complied
<b>Criterion 4.1.2 – Internal Audit</b>			
<b>4.1.2.1</b>	Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for further improvement. - <b>Major compliance -</b>	The MSPO Internal Audit Procedure (MSPO-P1-C2; Rev. 1.02; Date: 1/03/2021) was established and maintained. The procedure stated that audit shall be planned and carried out once a year.	Complied



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Criterion / Indicator		Assessment Findings	Compliance
<b>4.1.2.2</b>	The internal audit procedures and audit results shall be documented and evaluated, followed by the identification of strengths and root causes of nonconformities, in order to implement the necessary corrective action. <b>- Major compliance -</b>	The MSPO Internal Audit Procedure (MSPO-P1-C2; Rev. 1.02; dated 1/03/2021) and internal audit results was documented and evaluated. Internal audits were conducted at Senama Estate, Maran Estate and Gula Estate on 19/04/2021, 20/04/2021 and 15-16/04/2021 respectively. Total of 1 non-conformance and 2 opportunities for improvements raised during the Internal audits for Gula Estate. Corrective action taken was found to be effective and adequate.	Complied
<b>4.1.2.3</b>	Report shall be made available to the management for their review. <b>- Major compliance -</b>	The internal audit reports were documented and available as MSPO-P1-C2 (Appendix 4) Non-Conformance Form & Internal Audit Report (Appendix 5) for management review.	Complied
<b>Criterion 4.1.3 – Management Review</b>			
<b>4.1.3.1</b>	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. <b>- Major compliance -</b>	The management review procedure referred to Ref no.: MSPO-02 dated 1 July 2018. Management review for Senama Estate, Maran Estate and Gula Estate was conducted on 24 May 2021 respectively via video call meeting (Zoom) due to Movement Control Order (MCO). Management review recorded in Appendix 2 for all estates and mills could be more comprehensive. The status of continuous suitability, adequacy and effectiveness of the requirements for effective implementation of MSPO and decisions on any changes, improvements and modification for each estate and mill could be more detail in the minutes. Therefore, an opportunity for improvement was raised.	OFI
<b>Criterion 4.1.4 – Continual Improvement</b>			
<b>4.1.4.1</b>	The action plan for continual improvement shall be based on consideration of the main social and environmental impact and opportunities of the company.	Action plans for continual improvement on social and environment impact and opportunities for improvement in operational performance have been specified and documented for the estates.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	The action plans include measurable objectives/targets in order to determine the effectiveness of the outcomes documented in Management Commitment & Responsibility – Continual Improvement (MSPO-P1-C4, dated 01/01/2019).	
<b>4.1.4.2</b>	The company shall establish a system to improve practices in line with new information and techniques or new industry standards and technology (where applicable) that are available and feasible for adoption. - Major compliance -	NSOP has established the system to improve practices as per documented procedure Latest Technology and Systems, Standards and Practices (MSPO-P1-C4, dated 01/01/2019) such as E-banking, Estate Mechanized Fertilizer application and etc.  At Maran Estate, replacement of estate’s pickup and centralizing printing/scanning/photocopying activities including removal of ink cartridge printers were implemented. FY2021, New concrete bridge at block 99A was constructed to improve water discharge during monsoon season.  For Gula Estate, improvement recorded such as Management of Water Salinity in field block 14A was documented in Kaizen Sheet (dated August 2020) and 1 unit of new backhoe purchased.	Complied
<b>4.1.4.3</b>	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 -	Action plan including training was provided as per above proposed technologies practices (e.g. Maintenance training for Gula Estate on the new backhoe purchased was conducted on 17/05/2021).	Complied
<b>4.2 Principle 2: Transparency</b>			
Criterion 4.2.1 – Transparency of information and documents relevant to MSPO requirements			
<b>4.2.1.1</b>	The management shall communicate the information requested by the relevant stakeholders in the appropriate languages and forms,	Communication processes implementation were based on Stakeholder Communication & Consultation Procedure (MSPO-P2-C2, ver. 1.00,	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	<p>except those limited by commercial confidentiality or disclosure that could result in negative environmental or social outcomes.</p> <p><b>- Major compliance -</b></p>	<p>rev. 1.02, dated 8/5/2019) established. Stakeholders communications recorded in:-</p> <ul style="list-style-type: none"> <li>- Stakeholders List (Appendix 1)</li> <li>- Stakeholders Concerns and Resolution Matrix (Appendix 2)</li> <li>- Grievances/Complaints Form (Appendix 3)</li> <li>- Information Request Form – MSPO Related (Appendix 4)</li> </ul> <p>NSOP has adopted an open and transparent method of communication and consultation when dealing with relevant parties (e.g. its workers, government agencies, contractors) by personal invitation to attend the internal and external stakeholders’ consultation meetings</p>	
<b>4.2.1.2</b>	<p>Management documents shall be publicly available, except where this is prevented by commercial confidentiality or where disclosure of information would result in negative environmental or social outcomes.</p> <p><b>- Major compliance -</b></p>	<p>The NSOP Management has made the documents public and available as per List of Public Documents available for MSPO Stakeholder Inspection (SPO-P2-C1 Ver. 1.00, dated 01/01/2019) established.</p> <p>Among the public document shared were remain unchanged since previous assessment such as:</p> <ol style="list-style-type: none"> <li>1. All MSPO policies and licenses</li> <li>2. Safety and health plan</li> <li>3. Plans and impact assessment relating to social impact</li> <li>4. Plans and impact assessment relating to environmental impact and pollution prevention plan</li> <li>5. Records of complaints and grievances</li> <li>6. Continual improvement plan.</li> </ol>	Complied
<b>Criterion 4.2.2 – Transparent method of communication and consultation</b>			

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Criterion / Indicator		Assessment Findings	Compliance
4.2.2.1	<p>Procedures shall be established for consultation and communication with the relevant stakeholders.</p> <p><b>- Major compliance -</b></p>	<p>The NSOP management had established and maintained Stakeholder Communication &amp; Consultation Procedure (MSPO-P2-C2, ver. 1.00, rev. 1.02, dated 8/5/2019) and mechanisms to conduct stakeholder consultations, handle complaints and grievances through stakeholder meetings, briefing, training and etc.</p>	Complied
4.2.2.2	<p>A management official should be nominated to be responsible for issues related to Indicator 1 at each operating unit.</p> <p><b>- Minor compliance -</b></p>	<p>The Estate Managers are responsible for issues raised by local communities and other interested parties. Complaint and Grievance Officers / Internal and External Communication Officer was nominated to coordinate activities of the stakeholders.</p> <p>Appointments letters as issued to the respective Officers at site. For example at Gula Estate: En. Tiong Hoong Hee as per appointment letter dated 01/02/2019 approved by Estate Manager.</p>	Complied
4.2.2.3	<p>List of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders should be properly maintained.</p> <p><b>- Major compliance -</b></p>	<p>The lists of stakeholders were used for inviting external stakeholders during external stakeholders' consultation. Records of consultation and communication included attendance lists, minutes of the meetings were retained.</p> <p>Minutes of meetings had noted deliberation of the issues raised and recommendations of actions to be taken and the follow-up.</p> <p>Stakeholder list (Appendix 1), for Timor Oil Palm Plantation Berhad updated on 01/04/2021 has included neighboring villages and native heads, religious representatives, nearest police stations, schools head, fire fighters, hospitals, clinics, FFB suppliers, contractors (including transporter).</p> <p>Stakeholder consultation for Senama Estate and Maran Estate was conducted through questionnaire form send to the stakeholders due to MCO. Latest stakeholder consultation meeting for Gula Estate was conducted on 16/04/2021.</p>	Major Non-compliance

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		Stakeholder list for Gula Estate was found incomplete, Stakeholder list was not included government authority such as DOE and DOSH, Embassy (e.g. Pakistan, Indonesia, India) was not updated in stakeholder list (Appendix 1) dated 16/04/2021 and there was no evidence of consultation records with these stakeholders. Thus, a major non-conformance was raised.	
<b>Criterion 4.2.3 – Traceability</b>			
<b>4.2.3.1</b>	The management shall establish, implement and maintain a standard operating procedure to comply with the requirements for traceability of the relevant product(s). <b>- Major compliance -</b>	NSOP has established, implemented and maintained Traceability for Estate/Palm Oil Mill Products procedure (MSPO-08; Rev. 00; dated 1/7/2018) and MSPO Workflow for traceability (MSPO-P3-C3, dated 06/05/2019) for traceability of FFB from the estates to the CPO and PK produced by the POM.	Complied
<b>4.2.3.2</b>	The management shall conduct regular inspections on compliance with the established traceability system. <b>- Major compliance -</b>	Compliance with the traceability system determined via regular inspections, checking of records and internal audits.	Complied
<b>4.2.3.3</b>	The management should identify and assign suitable employees to implement and maintain the traceability system. <b>- Minor compliance -</b>	Estates Organization Charts and job responsibilities of employees have been suitably defined for the implementation and maintenance of the traceability procedure. Interviews of the relevant staff confirmed their knowledge of the traceability requirements for their respective areas of operations. The management already identified and assign the employee to implement and maintained the traceability system. Appointment was made and no changes in appointment since last assessment.	Complied
<b>4.2.3.4</b>	Records of sales, delivery or transportation of FFB shall be maintained.	All records of FFB harvested, transported and delivered to the POM were maintained and verified to be traceable via the Weighbridge	Complied

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	- Major compliance -	<p>Ticket which were maintained at the respective estate offices. Records of sales, delivery/transportation maintained as per following samples:</p> <p>Supplier: Chip Huat, Ticket No: 66818, dated 04/11/2020, Contract No: CHC/FFB/2004/1, Vehicle No: BEQ6018, Nett Weight: 1.87MT.</p> <p>Supplier: Koh Man Seng, Ticket No: 66842 dated 06/11/2020, Contract No: KMS/FFB/2017/1, Vehicle No: CBY8362, Nett Weight: 3.45MT.</p> <p>Supplier: Maran Estate, Ticket No: 66990 dated 15/11/2020, Field No: 15A, Vehicle No: Kinta1, Nett weight: 3.23MT and Ticket No: 67145 dated 24/11/2020, Field No: 96C, Vehicle No: ST7976, Nett Weight: 1.99MT.</p> <p>Supplier: Maran Estate: Ticket No: 67758 dated 17/01/2021, Field No: 99A, Vehicle No: 02, Nett weight: 3.71MT.</p> <p>Supplier; Gula Estate, Ticket No: 327523, dated :19/01/2021, Product: Loose Fruits, Div: DIV1, Field Code: 14A, Vehicle No: 45/32/SM, Nett Weight: 510kgs, Remark: Block 14SW.</p>	
<b>4.3 Principle 3: Compliance to legal requirements</b>			
<b>Criterion 4.3.1 – Regulatory requirements</b>			
<b>4.3.1.1</b>	<p>All operations are in compliance with the applicable local, state, national and ratified international laws and regulations.</p> <p>- Major compliance -</p>	<p>A mechanism to ensure compliance to legal and other requirement has been documented in Law enforcement File &amp; Compliance to Legal Requirements – Updates on Legal Matters Doc: MSPO-P3-C1. Sample of licenses or permit viewed were:</p> <p><u>Senama Estate</u></p> <p>i) License for Diesel from KPDNKK refer: KPDNHEP(KP)05/709/P/2019/011 valid until 4 August 2021</p>	OFI

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	<p>ii) Weighbridge calibration was done 3<sup>rd</sup> party stamping company, Metrology on 22/2/2021</p> <p>iii) MPOB license 501621802000 for FFB valid from 1/12/2020 until 1/11/2021</p> <p>iv) JTK license for Wages deduction was available referred (4)PMT 10502/2020/0006 dated 17/3/2020.</p> <p><u>Maran Estate</u></p> <p>i) MPOB license 501560202000 for FFB valid until 31/3/2022 Justification and requirement to carry out medical surveillance has yet to be in lined with the CHRA assessor’s recommendation. The current medical surveillance programme is based on previous chemical named Paraquat which has no longer used since 2018. Thus, an OFI was raised.</p> <p><u>Gula Estate</u></p> <p>i) Diesel license from KPDNKK refer KPDNKK.PBR.003/SK(P/D)042/2008 valid for 22500liter until 7/7/2021</p> <p>ii) MPOB License 501490802000 for FFB valid until 31/3/2022</p> <p>iii) CHRA been conducted to comply with USECHH regulation, latest CHRA was conducted on July 2020 as per report JKPP HIE 127/171-2(20)-2020/A200704</p> <p>iv) Applicable legal requirements listed as Register of Laws and List of Relevant Act, Laws and Regulations already updated for Prevention &amp; Control of Infectious Disease (Measures within the infected Local Area) regulation 2020 and Minimum Wages Order 2020 dated review on 18/5/2021</p>	

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		<p>v) Safety Officer (Mr. Jogindro Nath) will updated the legal and other requirement register. The latest updated by him was on 18/5/2021.</p> <p>Management assigned either Assistant manager or Chief Clerks/clerks as person responsible to monitor compliance and tracking/updating changes in legal requirements. Sighted sample letter of appointment as following:</p> <p>Appointment letter in Senama Estate was available for Ms. Rosaline Devanesam as MSPO Committee Legal Officer dated 1 Jan 2021.</p> <p>Appointment letter in Maran Estate was available for Pn. Intan Suhana as MSPO Committee Legal Officer dated 1 Jan 2019.</p> <p>Appointment letter in Gula Estate was available for Mr Pannirselvan A/L Murugan as MSPO Committee Legal Officer dated 1 Feb 2019.</p>	
<b>4.3.1.2</b>	<p>The management shall list all laws applicable to their operations in a legal requirements register.</p> <p><b>- Major compliance -</b></p>	<p>Applicable legal requirements listed as Register of Laws and List of Relevant Act, Laws and Regulations already updated for Prevention &amp; Control of Infectious Disease (Measures within the infected Local Area) regulation 2020 and Minimum Wages Order 2020 dated review on 18/5/2021.</p>	Complied
<b>4.3.1.3</b>	<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><b>- Major compliance -</b></p>	<p>Safety Officer (Mr. Jogindro Nath) will updated the legal and other requirement register. The latest updated by him was on 18/5/2021.</p>	Complied
<b>4.3.1.4</b>	<p>The management should assign a person responsible to monitor compliance and to track and update the changes in regulatory requirements.</p> <p><b>- Minor compliance -</b></p>	<p>Management assigned either Assistant manager or Chief Clerks/clerks as person responsible to monitor compliance and tracking/updating changes in legal requirements. Sighted sample letter of appointment as following:</p>	Complied



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		<p>Appointment letter in Senama Estate was available for Ms. Rosaline Devanesam as MSPO Committee Legal Officer dated 1 Jan 2021.</p> <p>Appointment letter in Maran Estate was available for Pn. Intan Suhana as MSPO Committee Legal Officer dated 1 Jan 2019.</p> <p>Appointment letter in Gula Estate was available for Mr Pannirselvan A/L Murugan as MSPO Committee Legal Officer dated 1 Feb 2019.</p>	
<b>Criterion 4.3.2 – Lands use rights</b>			
<b>4.3.2.1</b>	<p>The management shall ensure that their oil palm cultivation activities do not diminish the land use rights of other users.</p> <p><b>- Major compliance -</b></p>	<p>The certification unit did not diminish the land use rights of other users. Communities surrounding the estates are able to move freely without any issues or problems. Verified during remote audit that no such limitations had occurred.</p>	Complied
<b>4.3.2.2</b>	<p>The management shall provide documents showing legal ownership or lease, history of land tenure and the actual use of the land.</p> <p><b>- Major compliance -</b></p>	<p>Maran Estate (shared with Maran Estate POM) No. Hakmilik H.S.(D): 728, PT No.: PT 2/2273, 1,980.9331 Ha, Lease period: 25/1/1967-24/1/2066, owner: Timor Oil Palm Plantation Bhd.</p> <p>Gula Estate (shared with Gula Estate POM). There are 26 land titles with a total area of 2,598 Ha. All of the titles are under free hold conditions and the name of owner is Eng Thye Plantations Bhd.</p> <p>There were no recorded or known disputes over the ownership of the land. No changes to the land ownership or new land acquisition since the last audit.</p>	Complied
<b>4.3.2.3</b>	<p>Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable.</p> <p><b>- Major compliance -</b></p>	<p>Legal boundaries were clearly demarcated with red and white colour concrete pole/wooden stick. Evidence verified based on pictures submitted for Maran Estate (e.g. boundary stone no 3 – GPS Coordinate Lat 3° 38' 12.60920" N Lon 102° 45' 40.09799" E).</p>	Complied

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		<p>It was verified that there has been no change to the stated land titles and designated use for cultivation of oil palms and agricultural use.</p> <p>Locations of several boundary stones and pole markers were verified to be within the boundary perimeter of the estates.</p> <p>Based on the remote audit evidences submitted, it was confirmed that there has been no planting beyond the legal demarcated boundary areas of the mill and estates.</p>	
<b>4.3.2.4</b>	<p>Where there are, or have been, disputes, documented proof of legal acquisition of land title and fair compensation that have been or are being made to previous owners and occupants; shall be made available and that these should have been accepted with free prior informed consent (FPIC).</p> <p><b>- Minor compliance -</b></p>	<p>The borders of the estates are not adjacent to any local villages and there has been no reported case of any land disputes. Should there be any, FPIC with Respect to Land Use Rights and Customary Rights procedure (MSPO-P3-C2, Rev. 1.01, dated 22/5/2019) will apply.</p> <p>As such, the process of fair compensation and FPIC is currently not required to be applied.</p>	Complied
<b>Criterion 4.3.3 – Customary rights</b>			
<b>4.3.3.1</b>	<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><b>- Major compliance -</b></p>	<p>The Estates are operating in legally titled lands which are not encumbered by customary rights.</p>	Complied
<b>4.3.3.2</b>	<p>Maps of an appropriate scale showing extent of recognized customary rights land, if any, should made available.</p> <p><b>- Minor compliance -</b></p>	<p>Appropriate landscape maps with latitude &amp; longitudes showing the legal boundary and neighbouring / surrounding areas of the estates were available and maintained.</p> <p>The lands at estates are legally owned and it is verified that there were no other users or affected parties in the land areas.</p>	Complied
<b>4.3.3.3</b>	<p>Negotiation and FPIC shall be recorded and copies of negotiated agreements should be made available.</p>	<p>The estates are operating in legally titled lands which are not encumbered by customary rights. Thus, this indicator is not applicable.</p>	Not applicable

Criterion / Indicator		Assessment Findings	Compliance
- Major compliance -			
<b>4.4 Principle 4: Social responsibility, health, safety and employment condition</b>			
<b>Criterion 4.4.1: Social Impact Assessment (SIA)</b>			
<b>4.4.1.1</b>	<p>Social impact should be identified and plans are implemented to mitigate the negative impacts and promote the positive ones.</p> <p>- Minor compliance -</p>	<p>Social impact assessment [SIA] for the year 2021 for NSOP has been conducted together with relevant external and internal stakeholders. The external consultations were attended by external stakeholders including suppliers, contractors, neighbouring estates, transporters, government agencies, etc. The plans included monitoring of negative impacts and enhancement of positive ones as per Social Impact Assessment (SIA) Procedure (MSPO-P4-C1, Rev 0, dated 01/07/2018) established. Monitoring records were retained and made available as evidence that actions had been taken.</p> <p>Social Impact Assessment was reviewed for Maran Estate and Senama Estate on 17/04/2021 and for Gula Estate dated 28/05/2021. For Senama Estate and Maran Estate with issues identified on the housing conditions, interruption of water supply during drought season and water quality, internet connection and domestic waste generation. Positive feedback highlighted such as free electricity, free transportation for school children, on-time collection of domestic waste and free medical treatment provided to workers. Mitigation plan for negative feedback was identified and positive feedback identified was continuously monitored.</p>	Complied
<b>Criterion 4.4.2: Complaints and grievances</b>			

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4.4.2.1	A system for dealing with complaints and grievances shall be established and documented. <b>- Major compliance -</b>	NSOP has established, documented and maintained its Grievance & Complaints Handling Procedure (MSPO-P4-C2, rev. 1.01, dated 8/5/2019).	Complied
4.4.2.2	The system shall be able to resolve disputes in an effective, timely and appropriate manner that is accepted by all parties. <b>- Major compliance -</b>	The procedure and flowchart outlined the mechanism whereby all complaints or grievances will be received and be acted upon by the Estate Manager who will investigate the matter and resolve with the affected parties.  Complaints and grievances are investigated, addressed and resolved based on their severity. Minor complaints will normally be resolved within few days, whilst major complaints and grievances will be resolved based on priority and budget availability. No complaints related to sexual harassment received so far.  Records showed most complaints are related to repair and maintenance of houses and they were all attended to and the complaints were mostly resolved within few days.	Complied
4.4.2.3	A complaint form should be made available at the premises, where employees and affected stakeholders can make a complaint. <b>- Minor compliance -</b>	Grievance & Complaints Handling Procedure (MSPO-P4-C2, rev. 1.01, dated 8/5/2019). Most of the complaints received were on housing defects, stray dogs within estates area and etc. Based on the complaint form records, all the issues were resolved within the timeframe defined in the procedure (e.g. 14 days).  Complaint boxes are available at the entrance of offices where affected employees and other stakeholders can drop in their complaints to be acted upon by the estate management.	Complied
4.4.2.4	Employees and the surrounding communities should be made aware that complaints or suggestions can be made any time. <b>- Minor compliance -</b>	The employees and the surrounding communities were made aware of the complaint procedure through stakeholders meeting and regular	Complied

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		<p>briefing. Based on phone interview, the sampled employees and stakeholders had sufficient awareness on the procedure.</p> <p>The Management informed the invited employees and surrounding communities at the internal and external Stakeholders consultations regarding the complaint / grievance procedure and feedback mechanism. This was also verified as per letter send to external stakeholders dated 30/03/2021 attached with MSPO pamphlet, copy of policies, NSOP MSPO certificate, feedback forms and SIA form.</p> <p>Employees were informed of the complaint procedure during morning assembly / muster call.</p>	
<b>4.4.2.5</b>	<p>Complaints and resolutions for the last 24 months shall be documented and made available to affected stakeholders upon request.</p> <p><b>- Major compliance -</b></p>	<p>All estates audited have maintained their complaints and resolution records since early last year. For Maran Estate only 3 complaints recorded for 2020. Complaints and resolutions for Gula Estate was recorded in the Grievance / Complaints Form (Appendix 3).</p>	Complied
<b>Criterion 4.4.3: Commitment to contribute to local sustainable development</b>			
<b>4.4.3.1</b>	<p>Growers should contribute to local development in consultation with the local communities.</p> <p><b>- Minor compliance -</b></p>	<p>Contributions by the Estates Management to the local development was demonstrated in the provision of facilities and monetary contributions, where feasible such as donations to government schools, post flood activities at Kampung Berkat in Maran, donation to Handicap Children’s Welfare Home, Ipoh and The Salvation Army Social Fund and etc was sighted.</p>	Complied
<b>Criterion 4.4.4: Employees safety and health</b>			
<b>4.4.4.1</b>	<p>An occupational safety and health policy and plan shall be documented, effectively communicated and implemented.</p>	<p>NSOP Berhad has established Safety and Health Policy signed by the Executive Chairman dated 13 May 2019. In the policy stated the commitment to comply with the Occupational Safety and Health Act</p>	Complied

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	<p style="text-align: center;"><b>- Major compliance -</b></p>	
<p><b>4.4.4.2</b></p>	<p>The occupational safety and health plan shall cover the following:</p> <ul style="list-style-type: none"> <li>a) A safety and health policy, which is communicated and implemented.</li> <li>b) The risks of all operations shall be assessed and documented.</li> <li>c) An awareness and training programme which includes the following requirements for employees exposed to pesticides:               <ul style="list-style-type: none"> <li>i. all employees involved shall be adequately trained on safe working practices</li> <li>ii. all precautions attached to products shall be properly observed and applied</li> </ul> </li> <li>d) The management shall provide the appropriate PPE at the place of work to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC).</li> <li>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.</li> </ul>	<p>The occupational safety and health plan was available in record this planning or programmed included to comply with legal compliance, training programmes, OSH reporting/evaluation, vehicle safety and others and included as per below:-</p> <ul style="list-style-type: none"> <li>a) Safety and health policy as per indicator 4.4.4.1 already been communicated dated 3/1/2021 attended by 53 person including sprayer workers as per sampling.</li> <li>b) The risk for all operation been assessed in HIRARC and each estate already reviewed as per below:-               <ul style="list-style-type: none"> <li>Senama Estate; 20/1/2021 also included COVID-19 Risk assessment under this HIRARC dated 12/3/2020.</li> <li>Gula Estate;16/12/2020,</li> <li>Maran Estate; 20/3/2021 included HIRARC for COVID-19.</li> </ul> </li> </ul> <p>Another risk also been assessed such as Chemical Hazard Risk Assessment (CHRA) sampling in Senama Estate already conducted on 3 July 2020 by Novo Quality Services Sdn Bhd. (Report No: 0046/2020). This assessment was conducted by competent person Sulaiman R. Rahman (HQ/17/ASS/00/26).</p> <p>The other Risk assessment was Noise Risk Assessment (NRA) been assessed on 25/6/2020.</p>

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<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><b>- Major compliance -</b></p>	<p>c) The OSH programmed also included the training for all workers such as sprayer workers, manuring team, workshop operation, general work, and others.</p> <p>d) PPE issuance record was available and latest record dated 6/3/2021 was verified. PPE included in the recommendation from HIRARC reviewed dated 20/1/2021. In Maran estate the PPE issuance record available sampling on Harvester record dated July 2020 for wellington boot.</p> <p>e) As for SOP, the SOP was available in site, referred Manual Keselamatan &amp; Kesehatan Pakerjaan Bahagian Ladang (Vision 4):2021. Its cover 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. Some new SOP due To COVID-19 also been establish by management dated 18/3/2020.</p> <p>f) The Senama Estate already appointed En Shahrul Azri as per appointment letter dated 1/1/2021. This person is responsible for workers' safety and health and also have knowledge and access to latest national regulations and collective agreements.</p> <p>g) In Senama Estate, sampling on OSH meeting done on 10/12/2020, previously meeting was on 25/9/2020 and 19/6/2020. In Gula Estate, the OSH meeting record was available, latest conducted was on 30/3/2021.</p> <p>h) NSOP Berhad has established Standard Operating Procedure for accident and emergency and documented in Emergency Response Plan (Pelan Tindakan Kecemasan); Appendix F5, Major Spillage</p>	

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		<p>(Appendix F6), Incident (Appendix F2), Physical Injury (Appendix F1). The latest training on COVID-19 was on 13/4/2020 with total 67 attendee.</p> <p>i) As for First aid training, all mandores was equipped with First aid approved content. Sampling in Senama Estate. Last training conducted was on 4/10/2020. All first aider was attending the course. In Maran Estate, training for First aid was given to all first aider on 9/6/2020. Related training records available for verification.</p> <p>j) The record of JKPP 8 was available in estate dated 25/1/2021. In Maran Estate there 1 accident happen on 21/5/2020, the accident investigation and HIRARC review been done accordingly as per record 27/5/2020. The evidence to ensure this accident not recurrence was given awareness to harvester workers dated 3/7/2020.</p>	
<b>Criterion 4.4.5: Employment conditions</b>			
<b>4.4.5.1</b>	<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><b>- Major compliance -</b></p>	<p>The Social and Human Rights Policy dated 02/01/2019 approved by Executive Chairman is available. The policy was displayed at the office notice board and communicated to workers by briefing during muster call / trainings.</p>	Complied
<b>4.4.5.2</b>	<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><b>- Major compliance -</b></p>	<p>The management had established The Social and Human Rights Policy where the commitments included providing equal opportunities and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics.</p>	Complied



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		The Policy is available in local languages (Bahasa Malaysia) and English and displayed at the estates' notice boards. Employment records showed that this policy had been implemented and maintained. Based on the interviews with workers, they have no experienced of any form of discrimination so far.	
<b>4.4.5.3</b>	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. <b>- Major compliance -</b>	Documentation and conditions of pay for foreign workers hired in the estates are available. Employment agreement with foreign workers stated all statutory fringe benefits and eligible incentives, e.g. working hours, overtime, leave and medical benefits, maternity leave for women, insurance coverage, deductions, resignation notice period, company rules. Pay slips are available for verification showed the workers were able to earn living wage that meet the Minimum Wage Order 2020.	Complied
<b>4.4.5.4</b>	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. <b>- Minor compliance -</b>	The mechanism to ensure that the contractor's overtime and working on rest day were paid accordingly is by obtaining the pay slip of the workers from the contractor. Based on verification of pay slips of several contractors at all sampled estates, the pay slip for contractor workers has the information about overtime, work on rest day or public holiday, unpaid leave, annual leave, etc. The pay was also found to be in accordance to minimum standards. Contract verified such as CYF Excavator & Tractor Works Sdn. Bhd. (Ref No: ME/FC/02/21) dated 01/01/2021 and Hasbollah Bin Johari (Ref No: ME/FC/10/21) dated 01/01/2021	Complied
<b>4.4.5.5</b>	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	The management has maintained lists of employees that recorded the full names, gender, date of birth, date of entry, wage and period of employment. In the check-roll there is monthly overtime report for each worker and	Complied

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	contain full names, gender, date of birth, date of entry, a job description, wage and the period of employment. <b>- Major compliance -</b>	other information available in employee register kept in individual file and in the master list.	
<b>4.4.5.6</b>	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. <b>- Major compliance -</b>	The employment contract is available and signed by both employee and employer. All the sampled employment contracts and appointment letters were signed by the employees. Appointment letter sampled for Gula Estate – Abdul Jamil Mohed Amin (Trainee Nursery Mandore) dated 29/03/2021 was acknowledged.	Complied
<b>4.4.5.7</b>	The management shall establish a time recording system that makes working hours and overtime transparent for both employees and employer. <b>- Major compliance -</b>	Pocket check roll or punch card is used to record the working days and overtime of all workers. Verification of the check roll confirm that the working days and overtime is tally with the payslips.	Complied
<b>4.4.5.8</b>	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. <b>- Major compliance -</b>	The working hours of the employees and overtime rates are specified in the employment contract e.g. 8 hours per day and overtime rates are in accordance with the Employment Act 1955. The break time is stated in “Butir-butir Syarat-syarat Pekerjaan” e.g. 1100-11.30 hr of 0630-1430 working hours. As per memorandum “Waktu Kerja Pekerja Ladang” dated 12/04/2019. Verification of payslips and time recording system (pocket check-roll/punch card) showed that the overtimes were paid accordingly.	Complied
<b>4.4.5.9</b>	Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements. <b>- Major compliance -</b>	Pay slips clearly showed the basic pay or piece rate, number of days worked or total output, any allowable deductions and net amount. Any overtime, holiday pay, working on rest days or Sundays or Holidays, when applicable, are also shown on the pay slips.	Complied
<b>4.4.5.10</b>	Other forms of social benefits should be offered by the employer to employees, their families or the community such as incentives for	The employees are offered incentives on output, provided training, access to medical care and other benefits such as free housing, free	Complied

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	<p>good work performance, bonus payment, professional development, medical care and health provisions.</p> <p><b>- Minor compliance -</b></p>	<p>water supply and electricity supply at Senama Estate and reasonable subsidy for water bill and electricity bill given to each workers for Maran Estate and Gula Estate. Also offered free education facilities, free childcare and medical services to foreign workers and dependents of local workers.</p>	
<b>4.4.5.11</b>	<p>In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities in compliance with the Workers' Minimum Standards Housing and Amenities Act 1990 (Act 446) or any other applicable legislation.</p> <p><b>- Major compliance -</b></p>	<p>NSOP is noted to be adhering to 'The Workers' Minimum Standard of Housing and Amenities Act 1990 (Act 446)' by providing adequate amenities to their local and foreign workers as well the estate has provided adequate housing, water supplies, medical, educational and public amenities.</p> <p>Workers are provided with free living quarters constructed of permanent materials that have living rooms, bedrooms, kitchen and toilets. All the houses are supplied with treated water and electricity. The workers are provided with medical, education and public amenities.</p> <p>Living quarters has obtained approval from JTK. Line-site inspection was conducted on weekly basis by Medical Assistant (e.g. for May 2021, inspection was conducted on 08/05/2021, 17/05/2021 and 22/05/2021.</p>	Complied
<b>4.4.5.12</b>	<p>The management shall establish a policy and provide guidelines to prevent all forms of sexual harassment and violence at the workplace.</p> <p><b>- Major compliance -</b></p>	<p>Social and Human Rights Policy dated 02/01/2019 approved by Executive Chairman is available and maintained. The published statements of policy which provide workplace free of violence, was noted to be available and widely displayed in English and Bahasa Malaysia.</p> <p>Also referred to the Guidelines for Addressing Sexual Harassment (MSPO-P4-C5, Ver. Control: 1.00; Date: 29/8/2018, Source: ILO). To-date, there was no report related to sexual harassment or violence recorded.</p>	OFI

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		The policy is displayed at the notice board of the office and the workers are briefed about the policy during muster and briefing to all workers. Awareness training to prevent sexual harassment and violence was conducted to female employees. The training could also be provided to male employees and stakeholders to improve their understanding on "Do's" and "Don't" in order to prevent any potential sexual harassment or violence. Therefore, an Opportunity for Improvement was raised.	
<b>4.4.5.13</b>	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. <b>- Major compliance -</b>	There is no restriction of worker to form any trade union or workers committee. The participation of workers in National Union of Plantations Workers (NUPW) was verified as per workers contribution paid. For Gula Estate, total of 56 workers has paid to NUPW.	Complied
<b>4.4.5.14</b>	Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation. Work by children is acceptable on family farms, under adult supervision, and when not interfering with their education programmes. Children shall not expose to hazardous working conditions. <b>- Major compliance -</b>	Social and Human Rights Policy dated 02/01/2019 approved by Executive Chairman is available and maintained. The published statements of policy which Children and young persons shall not be employed or exploited, the minimum age shall comply with local state and national legislation, was noted to be available and widely displayed in English and Bahasa Malaysia.  There was no evidence of any child labour being used at the estates. Based on the list of workers and employment records in all estates confirmed that this has been complied.	Complied

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<b>Criterion 4.4.6: Training and competency</b>																	
<b>4.4.6.1</b>	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. <b>- Major compliance -</b>	The estate has established the training program and documented in Safety and Health Program FY 2021: Estate under section training. The training program was done based on the training need analysis conducted and reviewed on annually basis.	Complied														
<b>4.4.6.2</b>	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. <b>- Major compliance -</b>	The estate has conducted the training need analysis to determine the training requirement for the management, employee and contractors and documented in Training Need Analysis, Plan and Implementation 2020/21. The analysis was conducted on annually basis.	Complied														
<b>4.4.6.3</b>	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. <b>- Minor compliance -</b>	The estates has established training program which reviewed and updated on annually basis and documented in SOP training program and Safety and Health Program FY 2020: Field. Sampling on training that been conducted by management in estate:- <u>Senama Estate:</u>	Complied														
		<table border="1"> <thead> <tr> <th>Training</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>Tractor safety training</td> <td>18/1/2021</td> </tr> <tr> <td>Motorcycle safety training</td> <td>18/3/2021</td> </tr> <tr> <td>Fire Fighting Training</td> <td>24/5/2021</td> </tr> <tr> <td>Motor slasher safety training</td> <td>4/12/2020</td> </tr> <tr> <td>First aid Training</td> <td>24/9/2020</td> </tr> <tr> <td>Manuring Training</td> <td>18/9/2020</td> </tr> </tbody> </table>	Training	Date	Tractor safety training	18/1/2021	Motorcycle safety training	18/3/2021	Fire Fighting Training	24/5/2021	Motor slasher safety training	4/12/2020	First aid Training	24/9/2020	Manuring Training	18/9/2020	
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		Harvesting safety training	17/6/2020	
		Chemical handling and spraying training	14/4/2020	
		<u>Gula Estate:</u>		
		Training	Date	
		Scheduled waste training	19/5/2021	
		COVID-19 awareness Training	22/5/2020	
		MSPO Awareness training	4/6/2020	
		First aid training	28/8/2020	
		ERP Training	15/9/2020	
		Harvesting Training	27/7/2020	
		Policy Training	1/1/2020	
<b>4.5 Principle 5: Environment, natural resources, biodiversity and ecosystem services</b>				
<b>Criterion 4.5.1: Environmental Management Plan</b>				
<b>4.5.1.1</b>	An environmental policy and management plan in compliance with the relevant country and state environmental laws shall be developed, effectively communicated and implemented. <b>- Major compliance -</b>	NSOP Berhad has established the Environmental Policy signed by the Executive Chairman dated 2/1/2019. The policy stated the company commitment in protecting the environment and ensure necessary effort is taken to reduce the impact on the environment from the estates and mill operation in line with EQA 1974 and other applicable laws and regulations. The policy was communicated to the employee through training, tool box meeting and displayed at the designated notice board in the mill. Communicated on 3/1/2021 to workers (53 Person).		Complied

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4.5.1.2	<p>The environmental management plan shall cover the following:</p> <p>a) An environmental policy and objectives;</p> <p>b) The aspects and impacts analysis of all operations.</p> <p><b>- Major compliance -</b></p>	<p>Estates have established the Environmental Management Plan base on aspects and impacts analysis conducted.</p> <p>In Senama Estate, aspect and impact analysis already been reviewed on 5/3/2021, all activity been reviewed included manuring and spraying activities.</p> <p>The aspect impact for environmental was available for each estate however not cover each job in operation therefore Observation been raised during this audit.</p>	OFI
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><b>- Major compliance -</b></p>	<p>The estates has established the environmental plan based on the aspects and impacts analysis conducted and documented in the Environmental Aspect Impact Assessment for Estate. The management plan was established for the activity which give significant impact for the environment. The management plan were reviewed annually basis. The environmental improvement plan sampling have positive impact and negative impact sample on EMP for workshop activity reviewed dated 5/3/2021.</p>	Complied
4.5.1.4	<p>A programme to promote the positive impacts should be included in the continual improvement plan.</p> <p><b>- Minor compliance -</b></p>	<p>In Senama Estate, recycle programme have been conducted for fertilizer bag and metal. Record of recycle disposal was available, the fertilizer bag dispose to Toh Kim Seng and for metal was disposed to AS Nagoor Enterprise.</p>	Complied
4.5.1.5	<p>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.</p> <p><b>- Major compliance -</b></p>	<p>The estate has established training program which reviewed and updated on annually basis and documented in SOP training program and Safety and Health Program FY 2020: Field. The training that plan was included such as triple rinse for empty container, Chemical spillage training and also prohibition of spraying and manuring activity at buffer zone area. Sampling the training on environment been done by management on Scheduled waste on 19/5/2021.</p>	Complied

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4.5.1.6	Management shall organize regular meetings with employees where their concerns about environmental quality are discussed. - Major compliance -	Environmental meeting in Senama Estate was done on 19 Feb 2021 by management. This meeting conducted annually as per recorded.	Complied												
<b>Criterion 4.5.2: Efficiency of energy use and use of renewable energy</b>															
4.5.2.1	Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within an appropriate timeframe. There should be a plan to assess the usage of non-renewable energy including fossil fuel, electricity and energy efficiency in the operations over the base period. - Major compliance -	<p>The estates monitored the consumption of non-renewable energy on monthly basis. Action plan was established to assess the usage of non-renewable energy.</p> <p>Sighted the sample monitoring records for diesel usage FY 2019 as follows:</p> <p><u>Senama Estate</u></p> <table border="1"> <thead> <tr> <th>2019</th> <th>2020</th> <th>2021</th> </tr> </thead> <tbody> <tr> <td>12470</td> <td>9287</td> <td>7190 (until May 2021)</td> </tr> </tbody> </table> <p><u>Maran Estate</u></p> <table border="1"> <thead> <tr> <th>2019</th> <th>2020</th> <th>2021</th> </tr> </thead> <tbody> <tr> <td>248,336</td> <td>242,249</td> <td>105,541</td> </tr> </tbody> </table>	2019	2020	2021	12470	9287	7190 (until May 2021)	2019	2020	2021	248,336	242,249	105,541	Complied
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4.5.2.2	The oil palm premises shall estimate the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations. This shall include fuel use by contractors, including all transport and machinery operations. - Major compliance -	<p>The estimate for the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations inclusive of fuel use by contractors, including all transport and machinery operations was available in the respective estate yearly budgets.</p> <p><u>Senama Estate</u></p> <table border="1"> <thead> <tr> <th>2019</th> <th>2020</th> <th>2021</th> </tr> </thead> <tbody> <tr> <td>29,980</td> <td>31,630</td> <td>13,810 (until May 2021)</td> </tr> </tbody> </table>	2019	2020	2021	29,980	31,630	13,810 (until May 2021)	Complied						
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Criterion / Indicator		Assessment Findings			Compliance						
		<u>Maran Estate</u> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">2019</td> <td style="width: 33%;">2020</td> <td style="width: 33%;">2021</td> </tr> <tr> <td>359,258</td> <td>422,547</td> <td>135,599</td> </tr> </table>			2019	2020	2021	359,258	422,547	135,599	
2019	2020	2021									
359,258	422,547	135,599									
<b>4.5.2.3</b>	The use of renewable energy should be applied where possible. <b>- Minor compliance -</b>	No renewable energy been applied in sampling estate (Gula Estate, Maran Estate and Senama Estate).			Complied						
<b>Criterion 4.5.3: Waste management and disposal</b>											
<b>4.5.3.1</b>	All waste products and sources of pollution shall be identified and documented. <b>- Major compliance -</b>	Waste management plan was available for Maran Estate dated 21/4/2021, this plan included domestic waste management, scheduled waste, solid waste, industrial waste and recycle waste.			Complied						
<b>4.5.3.2</b>	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 <b>- Major compliance -</b>	<p>The estate has established waste management plan base on the identification and source of pollutions and documented in Waste Management Plan Year 2020 – Industrial (Palm Oil Mill and Estate) the plan were available for review.</p> <p>The estate has established and documented Waste Management Plan for Estate and Mill. Management plan was done base on the type of waste identified in the List of Waste Identified. The plan was reviewed on annually basis. Latest review was conducted on Jan 2021. The plan stated the Issue identified, management action, period of monitoring and person responsible.</p>			Complied						
<b>4.5.3.3</b>	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.	NSOP Berhad has established Standard Operating Procedure for handling of used chemicals and documented in MSPO Procedure Title: Waste Management; Ref. no. MSPO-05; Rev. 00; Date: 1/7/2018 under title Scheduled Waste Disposal Flow. Sampling as per below detail:-			Major Non-Compliance						

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	- Major compliance -	<p>In Maran Estate, inventory of scheduled waste was available as per sampling July 2020 (AS;C31/152/000/012) showed that estate generate 4 type of SW such as SW 305, 409,410, and 110. The last disposal record was available for SW305. Refer to 6<sup>th</sup> Schedule (20210304156R4SCI) dated 3/3/2021 total 0.6 MT disposal at Pentas Flora Sdn Bhd.</p> <p>Gula Estate inventory of scheduled waste was available file ref: A31/152/000/014 for June 2021. The disposal been made on 25/2/2021 as per record consignment note 20210225159CQYHG for SW 409 to SL Recycling (M) Sdn Bhd with total 0.59 Mt.</p> <p>No record of scheduled waste inventory (5th scheduled) and disposal record (6th consignment) at Senama Estate at the point of audit. Thus, a major NC was issued.</p>	
4.5.3.4	<p>Empty pesticide containers shall be punctured and disposed in an environmentally and socially responsible way, such that there is no risk of contamination of water sources or to human health. The disposal instructions on manufacturer’s labels should be adhered to. Reference should be made to the national programme on recycling of used HDPE pesticide containers.</p> <p>- Major compliance -</p>	<p>The empty pesticide container was disposed as Scheduled waste in sampling estate such as Gula Estate, the disposal been made on 25/2/2021 as per record consignment note 20210225159CQYHG for SW 409 to SL Recycling (M)Sdn Bhd with total 0.59 Mt.</p>	Complied
4.5.3.5	<p>Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourses.</p> <p>- Minor compliance -</p>	<p>In Maran Estate, the domestic waste was disposed by Majlis Perbandaran Maran. For Gula estate the domestic waste was collected by Majlis Daerah Kerian.</p>	Complied
<b>Criterion 4.5.4: Reduction of pollution and emission</b>			

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<b>4.5.4.1</b>	An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, scheduled wastes, solid wastes and effluent. <b>- Major compliance -</b>	The assessment of all polluting activities has been conducted and documented in the GHG Management Plan and waste management Plan. The assessment was reviewed on annually basis. Latest review was conducted on 16/4/2020.	Complied
<b>4.5.4.2</b>	An action plan to reduce identified significant pollutants and emissions shall be established and implemented. <b>- Major compliance -</b>	The action plan to reduce pollution was available in estate based on as aspect and impact environmental under name GHG Management Plan dated 16/4/2020. This included pollution form fertilizer application, pollution from generator, and others.	Complied
<b>Criterion 4.5.5: Natural water resources</b>			
<b>4.5.5.1</b>	The management shall establish a water management plan to maintain the quality and availability of natural water resources (surface and ground water). The water management plan may include: a. Assessment of water usage and sources of supply. b. Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the estate's current activities. 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.	a) Water assessment and management plan for Maran Estate was available dated 20/5/2021 b) In Maran Estate there are 2 river (Sg Maran & Sg Chedong), the monitoring was done annually as per water management plan. The water analysis was available dated 25/3/2021 analysis by Permulab Sdn Bhd as per BVAQ reference: 21-81427 and 21-81474. Previously water sampling was done on 1 April 2020. From the result showed acceptable as per APHA method reference. In Gula Estate the water analysis been conducted for Sg Kuala Gula, latest water analysis was on 28/4/2021 referred report no: AR-21-SV-017742-01. c) In Maran Estate water management, to reduce water usage they are using rain water harvesting for replanting area. The picture in field showed and confirmed as per interview with the management. d) As per picture been given by Management the water course was keep maintain appropriate riparian buffer zone along waterways.	Complied

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	<p>e. Where natural vegetation in riparian areas has been removed, a plan with a timetable for restoration shall be established and implemented.</p> <p>f. Where bore well is being use for water supply, the level of the ground water table should be measured at least annually.</p> <p><b>- Major compliance -</b></p>	<p>e) No natural vegetation in riparian areas has been removed, there also under water management plan to rehabilitate the area that been affected or remove accordingly.</p> <p>f) No borewell been using in Maran Estate.</p>	
<b>4.5.5.2</b>	<p>No construction of bunds, weirs and dams across main rivers or waterways passing through an estate.</p> <p><b>- Minor compliance -</b></p>	<p>No rivers or waterways passing through Gula Estate.</p> <p>For Maran Estate and Senama Estate, from the interview with management no construction of bunds, weirs and dams across main rivers through an estate.</p>	Complied
<b>4.5.5.3</b>	<p>Water harvesting practices should be implemented (e.g. water from road-side drains can be directed and stored in conservation terraces and various natural receptacles).</p> <p><b>- Minor compliance -</b></p>	<p>The practice water harvesting of water from road-side drains being directed and stored in conservation roadside pits was observed in both estates. No changes since previous audit verified as per interview.</p>	Complied
<b>Criterion 4.5.6: Status of rare, threatened, or endangered species and high biodiversity value</b>			
<b>4.5.6.1</b>	<p>Information shall be collated that includes both the planted area itself and relevant wider landscape-level considerations (such as wildlife corridors). This information should cover:</p> <p>a) Identification of high biodiversity value habitats, such as rare and threatened ecosystems, that could be significantly affected by the grower(s) activities.</p> <p>b) Conservation status (<i>e.g.</i> The International Union on Conservation of Nature and Natural Resources (IUCN) status on legal protection, population status and habitat requirements of</p>	<p>The identification of High Biodiversity Value was available in Maran Estate dated 15/5/2019 prepared by MSPO Environment Officer. From the report they identified 6 type of fauna been detect in Maran Estate including <i>Sus scrofa</i>, <i>Gallus gallus</i>, and others. No IUCN flora and fauna been identified in Maran Estate. However, in Maran Estate there are 2 River (Sg. Maran and Sg Chedong) and also 2 forest (Forest reserve Berkelah and Forest reserve Betung).</p> <p>The estate communicated on the prohibition illegal or inappropriate hunting, fishing or collecting activities to the employee and stakeholders through training, muster briefing and erecting signage at</p>	Complied

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	rare, threatened, or endangered species), that could be significantly affected by the grower(s) activities. <b>- Major compliance -</b>	the estate entrance. No RTE identified as per Identification of High Biodiversity Value (HBV) Habitat Area report.	
<b>4.5.6.2</b>	If rare, threatened or endangered species or high biodiversity value, are present, appropriate measures for management planning and operations should include: a) Ensuring that any legal requirements relating to the protection of the species are met. b) Discouraging any illegal or inappropriate hunting, fishing or collecting activities; and developing responsible measures to resolve human-wildlife conflicts. <b>- Major compliance -</b>	No RTE identified as per Identification of High Biodiversity Value (HBV) Habitat Area report. Management has been established and documented in Biodiversity Management Plan. In the management plan stated the Biodiversity Areas Identified, Management Action, Monitoring and Indicators, PIC, Timeline and status. Sighted the implementation as follows: i) The estate communicated on the prohibition illegal or inappropriate hunting, fishing or collecting activities to the employee and stakeholders through training, muster briefing and erecting signage at the estate entrance. ii) Sighted the wildlife monitoring records for the month of November 2020. iii) Sighted the HBV monitoring sheet for Appendix 3 (4th quarter 2020).	Complied
<b>4.5.6.3</b>	A management plan to comply with Indicator 1 shall be established and effectively implemented, if required. <b>- Major compliance -</b>	Management has been established and documented in Biodiversity Management Plan. In the management plan stated the Biodiversity Areas Identified, Management Action, Monitoring and Indicators, PIC, Timeline and status. The monitoring of HBV can be further to improve.	Complied
<b>Criterion 4.5.7: Zero burning practices</b>			
<b>4.5.7.1</b>	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.	Zero burning practice as per stated in the Environmental Policy – To practice zero burning on new planting, replanting unless permitted by the relevant regulatory agencies.	Complied

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	- <b>Major compliance</b> -	Zero burning practice for land preparation as stated in the Introduction to Guidelines for Good Agriculture Practice – Replanting. Refer document no. GAP- 1 dated 1/1/2019. Contractor sampling (Soon Lee Earthworks and Trading Sdn Bhd) on briefing regarding to no open burning dated 1/9/2019.	
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. - <b>Major compliance</b> -	No record any issue regarding to significant risk of disease spread. Not applicable.	Not applicable
4.5.7.3	Where controlled burning is allowed, it shall be carried out as prescribed by the Environmental Quality (Declared Activities) (Open Burning) Order 2003 or other applicable laws. - <b>Major compliance</b> -	No controlled burning is allowed as stated in Introduction to Guidelines for Good Agriculture Practice. Refer document no. GAP-1 dated 1/1/2019.	Complied
4.5.7.4	Previous crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched. - <b>Minor compliance</b> -	The previous crop were felled or mowed down, chipped and shredded and windrowed as per Guidelines for Good agriculture Practice. Refer document no. GAP-1 dated 1/1/2019.	Complied
<b>4.6 Principle 6: Best Practices</b>			
<b>Criterion 4.6.1: Site Management</b>			
4.6.1.1	Standard operating procedures shall be appropriately documented and consistently implemented and monitored. - <b>Major compliance</b> -	NSOP has established the SOP for operation and documented in Introduction to Guidelines for Good Agriculture Practice. The monitoring was done by the Chief Operating Officer Visit on quarterly basis and agronomist on annually basis. The COO visiting reports covers on the Accounting, FFB yield, Harvesting Quality, Other field operations, General Management and expenditure vs budget.	Complied

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		The Agronomist visit report covers on the Leaf and Soil Sampling, Rainfall, Best Agronomic Management Practice, Area Statement, Palm Growth and Field Conditions, FFB Production and Yield, Leaf and Soil Analysis and Fertilizer Recommendation.  Agronomist report latest in Senama Estate been done by Agromac Sdn Bhd dated 23 Nov 2020 for fertilizer recommendation 2021.	
<b>4.6.1.2</b>	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.  <b>- Major compliance -</b>	Terrace and or platform was constructed in sloped that exceed 15 degrees as stated in Introduction to guidelines for good agriculture practice under Oil Palm Terrace and Platform Construction - Guidelines.	Complied
<b>4.6.1.3</b>	A visual identification or reference system shall be established for each field.  <b>- Major compliance -</b>	All Estates had a visual identification/reference system for each established field/block and maps established. Field numbers and hectare were marked on palms and in some areas on concrete slaps and some using board for identification for each block.	Complied
<b>Criterion 4.6.2: Economic and financial viability plan</b>			
<b>4.6.2.1</b>	A documented business or management plan shall be established to demonstrate attention to economic and financial viability through long-term management planning.  <b>- Major compliance -</b>	The 10-year Business Plan (FY 2021 to FY 2030) for the respective Estates audited were documented and reviewed.  The Annual Budget for each year include the following: 1) Hectare statement; 2) FFB Production; 3) Production cost; 4) Yield and area statement;	Complied

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		<p>5) Budget for Environmental, Social, Safety &amp; Health, Training and Promotions.</p> <p>The Estate Managers have monitored the operational performance against Key Performance Indications and targets (costs, FFB yields, quality, productivity, pesticides usage, fertilizers usage, etc.).</p> <p>Records of monitoring of costs against budget to achieve specified targets were verified to be available.</p> <p>Performances are discussed in the monthly meetings held and issues and actions needed are recorded for follow up in the next monthly meeting. The records of these meetings were available and verified during the audit.</p>																							
<b>4.6.2.2</b>	<p>Where applicable, an annual replanting programme shall be established. Long term replanting programme should be established and review annually, where applicable every 3-5 years.</p> <p><b>- Major compliance -</b></p>	<p>The estates visited has established 10 years replanting program base on the palm age with consideration of yield and terrain. Sighted the sampled replanting program for Gula Estate as follows:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Year</th> <th style="text-align: left;">Ha</th> </tr> </thead> <tbody> <tr><td>2021</td><td>128.16</td></tr> <tr><td>2022</td><td>133.79</td></tr> <tr><td>2023</td><td>149.09</td></tr> <tr><td>2024</td><td>145.24</td></tr> <tr><td>2025</td><td>128.48</td></tr> <tr><td>2026</td><td>129.77</td></tr> <tr><td>2027</td><td>139.77</td></tr> <tr><td>2028</td><td>154.42</td></tr> <tr><td>2029</td><td>141.94</td></tr> <tr><td>2030</td><td>148.09</td></tr> </tbody> </table>	Year	Ha	2021	128.16	2022	133.79	2023	149.09	2024	145.24	2025	128.48	2026	129.77	2027	139.77	2028	154.42	2029	141.94	2030	148.09	Complied
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<b>4.6.2.3</b>	<p>The business or management plan may contain:</p> <ul style="list-style-type: none"> <li>a) Attention to quality of planting materials and FFB</li> <li>b) Crop projection: site yield potential, age profile, FFB yield trends</li> <li>c) Cost of production: cost per tonne of FFB</li> <li>d) Price forecast</li> <li>e) Financial indicators: cost benefit, discounted cash flow, return on investment</li> </ul> <p><b>- Major compliance -</b></p>	<p>The estates visited has established 10 years business plan as guidance for the estate to conduct the daily operation and expenditure. The business plan was documented in 10 years production, expenditure and profit/loss projection 2021 – 2030. Items stated in the business plan as follows:</p> <ul style="list-style-type: none"> <li>i) Hectare statement</li> <li>ii) FFB yield/ha and Total Production by age</li> <li>iii) FFB Production and FFB purchase (FFB, CPO, PK, OER, KER)</li> <li>iv) Production cost</li> <li>v) Cost/ha and Cost/tons</li> <li>vi) Dispatch (CPO and PK)</li> </ul> <p>The capital expenditure was documented in Financial Year Projected Capital Expenditure (CAPEX).</p>	Complied
<b>4.6.2.4</b>	<p>The management plan shall be effectively implemented and the achievement of the goals and objectives shall be regularly monitored, periodically reviewed and documented.</p> <p><b>- Major compliance -</b></p>	<p>The business management plan was reviewed by the Chief Operating Officer during his visit.</p>	Complied
<b>Criterion 4.6.3: Transparent and fair price dealing</b>			
<b>4.6.3.1</b>	<p>Pricing mechanisms for the products and other services shall be documented and effectively implemented.</p> <p><b>- Major compliance -</b></p>	<p>All of the fresh fruit bunches (FFB) supplied to the mill are from owned estates and smallholders. The pricing for FFB mechanism was available at the POM. Pricing mechanism is guided by NSOP Policies Manual, dated Feb 2006, Chapter 6.0 Procurement, Ver. 1.0.</p>	Complied
<b>4.6.3.2</b>	<p>All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner.</p>	<p>Based on contracts agreed between contractors/service providers and the estates, it is evident that all parties understand the contractual</p>	Complied

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	- Major compliance -	agreements they enter into, and that contracts are fair, legal and transparent. Interview with parties concerned confirmed that business practices with local businesses were conducted in a fair and transparent manner. It is further verified that payments to contractors and other service providers are paid within the period specified in the contract agreement.	
<b>Criterion 4.6.4: Contractor</b>			
<b>4.6.4.1</b>	Where contractors are engaged, they shall understand the MSPO requirements and shall provide the required documentation and information. - Major compliance -	The contractors were made to understand the MSPO requirements through stakeholders meeting. At Maran Estate, verification of contract agreement between Timor Oil Palm Plantation Bhd and Hasbollah Bin Johari and CYF Excavator and Tractor Works Sdn. Bhd. dated 1/1/2021 showed that the details of job description (e.g. harvesting and excavation works), pricing and payment were stated. The contractor workers were interviewed and basically do understand the MSPO requirements. Information such as policies and procedures are provided. Control Points for Contractors Contractor: Khoo Choon Lin, Scope of Works: Harvesting, Evacuation, Pruning, Circle/Path/Selective Spraying, Agreement & Schedule 1 (Specifications & Conditions) Ref No: LP/FC/04/18. Briefing was conducted on 05/02/2021.	Complied
<b>4.6.4.2</b>	The management shall provide evidence of agreed contracts with the contractor. - Major compliance -	Contract agreements are signed between the respective Estate Managers and the Contractor. The terms and conditions of the contract are explained to the contractor. A copy of the contract was given to the contractor.	Complied

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4.6.4.3	The management shall accept MSPO approved auditors to verify assessments through a physical inspection if required. <b>- Minor compliance -</b>	Acceptance is confirmed by the Management prior to the audit via acceptance of Audit contract and Audit Plan and the 5-year MSPO certification programme.  There is no objection by the management to accept MSPO approved auditors to verify the assessments through a physical inspection, if required.	Complied
4.6.4.4	The management shall be responsible for the observance of the control points applicable to the tasks performed by the contractor, by checking and signing the assessment of the contractor for each task and season contracted. <b>- Major compliance -</b>	Control Points for Contractors (MSPO-P6-C4, dated 11/1/2019) has includes the following: <ul style="list-style-type: none"> <li>- Work performance parameters</li> <li>- Compliance to safety and health standards</li> <li>- Compliance with laws/statutes/regulations</li> <li>- MSPO requirements</li> </ul>	Complied
<b>4.7 Principle 7: Development of new planting</b>			
<b>Criterion 4.7.1: High biodiversity value</b>			
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. <b>- Major compliance -</b>	NA as no new development for oil palm plantations at NSOP estates.	NA
4.7.1.2	No conversion of Environmentally Sensitive Areas (ESAs) to oil palm as required under Peninsular Malaysia's National Physical Plan (NPP) and the Sabah Forest Management Unit under the Sabah Forest Management License Agreement. For Sabah and Sarawak, new planting or replanting of an area 500ha or more requires an EIA. For	NA as no new development for oil palm plantations at NSOP estates.	NA

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	areas below 500ha but above 100ha, a Proposal for Mitigation Measures (PMM) is required. <b>- Major compliance -</b>		
<b>Criterion 4.7.2: Peat Land</b>			
<b>4.7.2.1</b>	New planting and replanting may be developed and implemented on peat land as per MPOB guidelines on peat land development or industry best practice. <b>- Major compliance -</b>	NA as no new development for oil palm plantations at NSOP estates.	NA
<b>Criterion 4.7.3: Social and Environmental Impact Assessment (SEIA)</b>			
<b>4.7.3.1</b>	A comprehensive and participatory social and environmental impact assessment shall be conducted prior to establishing new plantings or operations. <b>- Major compliance -</b>	NA as no new development for oil palm plantations at NSOP estates.	NA
<b>4.7.3.2</b>	SEIAs shall include previous land use or history and involve independent consultation as per national and state regulations, via participatory methodology which includes external stakeholders. <b>- Major compliance -</b>	NA as no new development for oil palm plantations at NSOP estates.	NA
<b>4.7.3.3</b>	The results of the SEIA shall be incorporated into an appropriate management plan and operational procedures developed, implemented, monitored and reviewed. <b>- Major compliance -</b>	NA as no new development for oil palm plantations at NSOP estates.	NA
<b>4.7.3.4</b>	Where the development includes smallholder schemes of above 500ha in total or small estates, the impacts and implications of how	NA as no new development for oil palm plantations at NSOP estates.	NA

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	each scheme or small estate is to be managed should be documented and a plan to manage the impacts developed, implemented, monitored and reviewed. <b>- Minor compliance -</b>		
<b>Criterion 4.7.4: Soil and topographic information</b>			
<b>4.7.4.1</b>	Information on soil types shall be adequate to establish the long-term suitability of the land for oil palm cultivation. <b>- Major compliance -</b>	NA as no new development for oil palm plantations at NSOP estates.	NA
<b>4.7.4.2</b>	Topographic information shall be adequate to guide the planning of planting programmes, drainage and irrigation systems, roads and other infrastructure. <b>- Major compliance -</b>	NA as no new development for oil palm plantations at NSOP estates.	NA
<b>Criterion 4.7.5: Planting on steep terrain, marginal and fragile soils</b>			
<b>4.7.5.1</b>	Extensive planting on steep terrain, marginal and fragile soils shall be avoided unless permitted by local, state and national laws. <b>- Major compliance -</b>	NA as no new development for oil palm plantations at NSOP estates.	NA
<b>4.7.5.2</b>	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. <b>- Major compliance -</b>	NA as no new development for oil palm plantations at NSOP estates.	NA
<b>4.7.5.3</b>	Marginal and fragile soils, including excessive gradients and peat soils, shall be identified prior to conversion.	NA as no new development for oil palm plantations at NSOP estates.	NA

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- Major compliance -			
<b>Criterion 4.7.6:</b> Customary land			
<b>4.7.6.1</b>	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 -	NA as no new development for oil palm plantations at NSOP estates.	NA
<b>4.7.6.2</b>	Where new plantings on recognised customary lands are acceptable, management plans and operations should maintain sacred sites. - Minor compliance -	NA as no new development for oil palm plantations at NSOP estates.	NA
<b>4.7.6.3</b>	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 -	NA as no new development for oil palm plantations at NSOP estates.	NA
<b>4.7.6.4</b>	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 -	NA as no new development for oil palm plantations at NSOP estates.	NA
<b>4.7.6.5</b>	Identification and assessment of legal and recognised customary rights shall be documented. - Major compliance -	NA as no new development for oil palm plantations at NSOP estates.	NA

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Criterion / Indicator		Assessment Findings	Compliance
<b>4.7.6.6</b>	A system for identifying people entitled to compensation and for calculating and distributing fair compensation shall be established and implemented. <b>- Major compliance -</b>	NA as no new development for oil palm plantations at NSOP estates.	NA
<b>4.7.6.7</b>	The process and outcome of any compensation claims shall be documented and made publicly available. <b>- Major compliance -</b>	NA as no new development for oil palm plantations at NSOP estates.	NA
<b>4.7.6.8</b>	Communities that have lost access and rights to land for plantation expansion should be given opportunities to benefit from the plantation development. <b>- Minor compliance -</b>	NA as no new development for oil palm plantations at NSOP estates.	NA

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

Criterion / Indicator		Assessment Findings	Compliance
<b>4.1 Principle 1: Management commitment &amp; responsibility</b>			
<b>Criterion 4.1.1 – Malaysian Sustainable Palm Oil (MSPO) Policy</b>			
<b>4.1.1.1</b>	Policy for the implementation of MSPO shall be established. <b>- Major compliance -</b>	NSOP has established and maintained its policies for the implementation of MSPO as follows: - - Sustainability Policy dated 02 January 2019 - Environmental Policy dated 02 January 2019 - Social and Human Rights Policy dated 02 January 2019 - Occupational Safety and Health Policy dated 13 May 2019 - The company has documented its Policy to comply with all applicable legislation and codes of practice.	Complied
<b>4.1.1.2</b>	The policy shall also emphasize on the commitment to continual improvement with the objective of improving the milling operation. <b>- Major compliance -</b>	The policy had also clearly stated the company’s commitment which included continual improvement in the overall aspects of plantation management and community development.	Complied
<b>Criterion 4.1.2 – Internal Audit</b>			
<b>4.1.2.1</b>	Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for further improvement. <b>- Major compliance -</b>	The MSPO Internal Audit Procedure (MSPO-P1-C2; Rev. 1.02; Date: 1/03/2021) was established and maintained. The procedure stated that audit shall be planned and carried out once a year.	Complied
<b>4.1.2.2</b>	The internal audit procedures and audit results shall be documented and evaluated, followed by the identification of strengths and root causes of nonconformities, in order to implement the necessary	The MSPO Internal Audit Procedure (MSPO-P1-C2; Rev. 1.02; dated 1/03/2021) and internal audit results was documented and evaluated. Internal audits were conducted at Maran Estate POM	Complied



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	corrective action. <b>- Major compliance -</b>	and Gula Estate POM on 20/04/2021 and 15-16/04/2021 respectively. Total of 1 non-conformance raised at Gula Estate POM. Corrective action taken was found to be effective and adequate.	
<b>4.1.2.3</b>	Reports shall be made available to the management for their review. <b>- Major compliance -</b>	The internal audit reports were documented and available as MSPO-P1-C2 (Appendix 4) Non-Conformance Form & Internal Audit Report (Appendix 5) for management review.	Complied
<b>Criterion 4.1.3 – Management Review</b>			
<b>4.1.3.1</b>	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. <b>- Major compliance -</b>	The management review procedure referred to Ref no.: MSPO-02 dated 1 July 2018. In Maran Estate POM and Gula Estate POM, the management review was conducted on 24 May 2021 via video call meeting (Zoom) due to Movement Control Order (MCO). Management review recorded in Appendix 2 for all estates and mills could be more comprehensive. The status of continuous suitability, adequacy and effectiveness of the requirements for effective implementation of MSPO and decisions on any changes, improvements and modification for each estate and mill could be more detail in the minutes. Therefore, an opportunity for improvement was raised.	OFI
<b>Criterion 4.1.4 – Continual Improvement</b>			
<b>4.1.4.1</b>	The action plan for continual improvement shall be based on a consideration of the main social and environmental impact and opportunities for the company. <b>- Major compliance -</b>	Verification on record of continual improvement plan in Gula Estate POM, as per Kaizen programmed dated Oct 2020 the mill builds up new oil skimmer to collect oil at top layer and pump to the vertical clarifier tank. This continual improvement under Kaizen project by Gula Estate Mill.	Complied

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4.1.4.2	The company should establish a system to improve practices in line with new information and techniques; and for disseminating this information throughout the workforce. <b>- Major compliance -</b>	The company established the system as per MSPO Title: Latest Technology and Systems, Standards and Practices; Ref. # MSPO-P1- 2. No interview been done during this audit due to COVID-19 issue. This verification been done by document review (Kaizen record).	Complied
<b>4.2 Principle 2: Transparency</b>			
Criterion 4.2.1 – Transparency of information and documents relevant to MSPO requirements			
4.2.1.1	The management shall communicate adequate information to other stakeholder on environmental, social and legal issues relevant to sustainable practices in the relevant languages and forms. <b>- Major compliance -</b>	Communication implementation were based on procedure title: Stakeholder Communication & Consultation Procedure, MSPO-P2-C2, ver. 1.00, rev. 1.02, dated 8/5/2019. Stakeholders records will use the following: - Stakeholders List (Appendix 1) - Stakeholders Concerns and Resolution Matrix (Appendix 2) - Grievances/Complaints Form (Appendix 3) - Information Request Form – MSPO Related (Appendix 4)  Records of communication available at individual operating units audited.	Complied
4.2.1.2	The 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. <b>- Major compliance -</b>	Management has made the documents public as per List of Public Documents available for MSPO Stakeholder Inspection, Doc No: MSPO-P2-C1 Version Control 1 dated 01 January 2019.  Among the public document shared are: 1. All MSPO policies and licenses 2. Safety and health plan	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		3. Plans and impact assessment relating to social impact 4. Plans and impact assessment relating to environmental impact and pollution prevention plan 5. Records of complaints and grievances 6. Continual improvement plan	
<b>Criterion 4.2.2 – Transparent method of communication and consultation</b>			
<b>4.2.2.1</b>	Procedures shall be established for consultation and communication with the relevant stakeholders. <b>- Major compliance -</b>	The NSOP management had established and maintained Stakeholder Communication & Consultation Procedure (MSPO-P2-C2, ver. 1.00, rev. 1.02, dated 8/5/2019) and mechanisms to conduct stakeholder consultations, handle complaints and grievances through stakeholder meetings, briefing, training and etc.	Complied
<b>4.2.2.2</b>	The management shall nominate management officials at the operating unit responsible for issues related to <i>indicator 1</i> . <b>- Minor compliance -</b>	The Mill Managers are responsible for issues raised by local communities and other interested parties. Complaint and Grievance Officers / Internal and External Communication Officer was nominated to coordinate activities of the stakeholders. Appointments letters as issued to the respective Officers such as for Maran Estate POM: En Kasturi B Ali and Gula Estate POM: En. Tiong Hoong Hee as per appointment letter dated 01/02/2019 approved by respective Mill Manager	Complied
<b>4.2.2.3</b>	A list of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders shall be properly maintained. <b>- Major compliance -</b>	The lists of stakeholders were used for inviting external stakeholders during external stakeholders’ consultation. Records of consultation and communication included attendance lists, minutes of the meetings were retained. Minutes of meetings had noted deliberation of the issues raised and recommendations of actions to be taken and the follow-up.	Major Non-compliance

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		<p>Stakeholder list (Appendix 1), for Timor Oil Palm Plantation Berhad updated on 01/04/2021 has included neighboring villages and native heads, religious representatives, nearest police stations, schools head, fire fighters, hospitals, clinics, FFB suppliers, contractors (including transporter).</p> <p>Stakeholder consultation for Maran Estate POM was conducted through questionnaire form send to the stakeholders due to MCO. Latest stakeholder consultation meeting for Gula Estate POM was conducted on 16/04/2021.</p> <p>Stakeholder list for Gula Estate POM was found incomplete, Stakeholder list was not included government authority such as DOE and DOSH, Embassy (e.g. Pakistan, Indonesia, India) was not updated in stakeholder list (Appendix 1) dated 16/04/2021 and there was no evidence of consultation records with these stakeholders. Thus, a major non-conformance was raised.</p>	
<b>Criterion 4.2.3 – Traceability</b>			
<b>4.2.3.1</b>	<p>The management shall commit itself to implement and maintain the requirements for the traceability and shall establish a standard operation procedure for traceability.</p> <p><b>- Major compliance -</b></p>	<p>NSOP has established, implemented and maintained Traceability for Estate/Palm Oil Mill Products procedure (MSPO-08; Rev. 00; dated 1/7/2018) and MSPO Workflow for traceability (MSPO-P3-C3, dated 06/05/2019) for traceability of FFB from the estates to the CPO and PK produced by the POM.</p>	Complied
<b>4.2.3.2</b>	<p>The management shall conduct regular inspections on compliance with the established traceability system.</p> <p><b>- Major compliance -</b></p>	<p>Compliance with the traceability system determined via regular inspections, checking of records and internal audits.</p> <p>Visiting Report (Maran Estate POM) to COO for date of Visit: Mid March - Early April 2021. Report dated 05/05/2021.</p>	Complied

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<p><b>4.2.3.3</b> The management shall identified and assign suitable employees to implement and maintain traceability system.  <b>- Minor compliance -</b></p>	<p>POM Organization Charts and job responsibilities of employees have been suitably defined for the implementation and maintenance of the traceability procedure.  Interviews of the relevant staff confirmed their knowledge of the traceability requirements for their respective areas of operations.  The management already identified and assign the employee to implement and maintained the traceability system. Appointment was made and no changes in appointment since last assessment.  Maran Estate POM: MSPO Committee Traceability Officer; Pn. Norisah Chik (Office Clerk); Date: 1/1/2019 &amp; Pn. Rosmizon Ramli (Lab Assistant); Date: 1/1/2019  Gula Estate POM: Pn Usha A/P Murugan was appointed as Traceability Officer, appointment letter dated 01/02/2019</p>	<p>Complied</p>
<p><b>4.2.3.4</b> Records of storage, sales, delivery or transportation of crude palm oil and palm kernel shall be maintained.  <b>- Major compliance -</b></p>	<p>Records of sales, delivery/transportation maintained as per following samples:  Input: Sampled the weighbridge ticket in January 2021 as below:  Weighbridge ticket: 67758 Supplier: Maran Estate, Field Code: 99A, Vehicle No: 02, Product: Fresh Fruit Bunch Contract: - Nett weight: 3,710 kg Date: 17/01/2021  External FFB input: Weighbridge ticket: 67727, Contract No: KMS/FFB/2017/1, Supplier: Koh Man Seng Transporter: CCB 7574 Product: Fresh Fruit Bunch Contract: - Nett weight: 4,290 kg dated 15/01/2021  Out put: Weighbridge Ticket: R121857 Product: CPO Customer: XXXX Vehicle No: NDG6004 Contract No: TOP0/001/2021 Nett weight: 38,730kg Date: 22/01/2021  <u>Gula Estate POM</u></p>	<p>Complied</p>

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		<p>Output weighbridge ticket: 14000, Product: CPO, dated: 21/01/2021, Contract No: XP-2100003, Customer: XXX, Vehicle No: BLG5513, Nett weight: 36.05MT</p> <p>Own Estate: Gula Estate, Ticket No: 329997, dated 30/03/2021, Div: Div 1, Transporter: Tan Yee Boon, Vehicle No: WGJ6546, Field Code: 02K, Nett Weight: 4.1MT</p> <p>Outside Estate: Ticket No: 329974, dated 29/03/2021, Supplier: Ong Eng Guan, Contract No: 30319, Vehicle No: ACD6727, Nett Weight: 1.19MT</p>	
<b>4.3 Principle 3: Compliance to legal requirements</b>			
<b>Criterion 4.3.1 – Regulatory requirements</b>			
<b>4.3.1.1</b>	<p>All operations shall be in compliance with applicable local, state, national and ratified international laws and regulations.</p> <p><b>- Major compliance -</b></p>	<p>A mechanism to ensure compliance to legal and other requirement has been documented in Law enforcement File &amp; Compliance to Legal Requirements – Updates on Legal Matters Doc: MSPO-P3-C1.</p> <p>As per verification of compliance as per below;-</p> <p><u>Maran Estate POM</u></p> <ul style="list-style-type: none"> <li>i) MPOB license 500019204000 valid until 31/3/2022</li> <li>ii) DOE license No. 004131 valid from 1 July 2021 until 30 June 2021.</li> <li>iii) License from Energy Commission (license no; 2021/00172) valid until 10/02/2022</li> </ul> <p>Diesel License from KPDNKK (Referred No: KPDNHEP TLH600-5/2/38/20) for 18,000liter Diesel valid until 21 June 2021.</p>	Major Non-Compliance

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Criterion / Indicator	Assessment Findings	Compliance
	<p>License for Bi-Drum Water Tube Boiler (PH PMD 97) valid until 13/4/2022</p> <p>Weighbridge calibration by De Metrology Sdn Bhd (Siries No; B827071257) dated 15/4/2021</p> <p><u>Gula Estate POM</u></p> <p>MPOB license for Gula estate POM 500028104000 valid until 31/3/2022.</p> <p>License from Energy commission (Serial No: 49343) valid until 29/5/2022 for total 1839 kilowatt.</p> <p>Permit license for Sodium Hydroxide as per license no 006043 for Solid (250kg) and Liquid (2000kg) valid until 31 Dec 2021</p> <p>Form document review for both mill, the Major NC been raised during this audit as per below: -</p> <p>Stipulated under Contravene of License (CL) no. (005451) validity period from 1 July 2020 until 4 Jun 2021, the stack sampling frequency has to be carried out once every 3 months. However, based on the last review period, only 2 sampling reports available dated July 2020 and December 2020.</p> <p>Found from the Permit To work dated 6/6/2021 for steriliser cleaning (confined space) was been entry by Dabesh kumar, Habib Ullah and muhd zubri without health declaration by OHD and found also they was not qualify with Authorised Entrants Standby Person(AESP) from JKPP. This was not comply with Industry Code of Practice for safety working in Confined Space 2010 (ICOP 2010) as per below: -</p> <p>"authorised entrant" means an employee who is appointed by the employer to enter a confined space and has attended a training</p>	

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		<p>course on safe working in confined space for authorise entrant and stand by person and passed the test or examination;</p> <p>And</p> <p>11.2 The employer shall ensure that his authorised entrant intending to work in confined space are certified physically and mentally fit determined by an occupational health doctor (OHD).</p> <p>Thus, a major NC was issued.</p>	
<b>4.3.1.2</b>	<p>The management shall list all relevant laws related to their operations in a legal requirements register.</p> <p><b>- Major compliance -</b></p>	<p>Applicable legal requirements listed as Register of Laws and List of Relevant Act, Laws and Regulations; MSPO-P3-1 as per sample sighted:</p> <p>- Legal Registry for Financial Year 2021 (Maran Estate POM); Date: 18/5/2021</p>	Complied
<b>4.3.1.3</b>	<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><b>- Major compliance -</b></p>	<p>Safety Officer Mr Jogindro Nath will notify any update and/or changes in legal requirements.</p>	Complied
<b>4.3.1.4</b>	<p>The management should assign a person responsible to monitor compliance and to track update the changes in regulatory requirements.</p> <p><b>- Minor compliance -</b></p>	<p>The management each mill has assigned a person to responsible to monitor compliance and to track update the changes in regulatory requirement.</p> <p>In Maran Estate POM, the management already assign Pn Intan Suhana Binti Ibrahim as per appointment letter dated 1/1/2019.</p>	Complied
<b>Criterion 4.3.2 – Lands use rights</b>			
<b>4.3.2.1</b>	<p>The management shall ensure that their oil palm milling activities do not diminish the land use rights of other users.</p> <p><b>- Major compliance -</b></p>	<p>The land titles for both mills are shared with Gula Estate and Maran Estate respectively.</p>	Complied



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4.3.2.2	The management shall provide documents showing legal ownership or lease, history of land tenure and the actual legal use of the land. - <b>Major compliance</b> -	The land titles for both mills are shared with Gula Estate and Maran Estate respectively.	Complied
4.3.2.3	Legal parameter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable. - <b>Major compliance</b> -	The mills were located in the sister estate (Gula Estate and Maran Estate).	Complied
4.3.2.4	Where there are, or haven been disputes, documented proof of legal acquisition of land and fair compensation that have been or are being made to previous owners and occupants; shall made available and that these should have been accepted with free prior informed consent (FPIC). - <b>Minor compliance</b> -	The borders of the estates are not adjacent to any local villages and there has been no reported case of any land disputes. Should there be any, FPIC with Respect to Land Use Rights and Customary Rights procedure (MSPO-P3-C2, Rev. 1.01, dated 22/5/2019) will apply. As such, the process of fair compensation and FPIC is currently not required to be applied.	Complied
<b>Criterion 4.3.3 – Customary rights</b>			
4.3.3.1	Where lands are encumbered by customary rights, the company shall demonstrate that these rights are understood and are not being threatened or reduced. - <b>Major compliance</b> -	The POMs are operating in legally titled lands which are not encumbered by customary rights.	Complied
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights shall be made available. - <b>Minor compliance</b> -	The POMs are operating in legally titled lands which are not encumbered by customary rights.	Complied
4.3.3.3	Negotiation and FPIC shall be recorded and copies of the relevant agreements should be made available. - <b>Major compliance</b> -	The POMs are operating in legally titled lands which are not encumbered by customary rights.	Complied

Criterion / Indicator	Assessment Findings	Compliance	
<b>4.4 Principle 4: Social responsibility, health, safety and employment condition</b>			
<b>Criterion 4.4.1: Social Impact Assessment (SIA)</b>			
<b>4.4.1.1</b>	<p>Social impacts should be identified and plans should be implemented to mitigate the negative impacts and promote the positive ones.</p> <p><b>- Minor compliance -</b></p>	<p>Social impact assessment [SIA] for the year 2021 for NSOP has been conducted together with relevant external and internal stakeholders. The external consultations were attended by external stakeholders including suppliers, contractors, neighbouring estates, transporters, government agencies, etc. The plans included monitoring of negative impacts and enhancement of positive ones as per Social Impact Assessment (SIA) Procedure (MSPO-P4-C1, Rev 0, dated 01/07/2018) established. Monitoring records were retained and made available as evidence that actions had been taken.</p> <p>Social Impact Assessment was reviewed for Maran Estate POM on 17/04/2021 and for Gula Estate POM dated 28/05/2021. Issues identified such as the housing conditions, interruption of water supply during drought season and water quality, internet connection and domestic waste generation. Positive feedback highlighted such as free electricity, free transportation for school children, on-time collection of domestic waste and free medical treatment provided to workers. Mitigation plan for negative feedback was identified and positive feedback identified was continuously monitored.</p>	<p>Complied</p>
<b>Criterion 4.4.2: Complaints and grievances</b>			

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4.4.2.1	A system for dealing with complaints and grievances shall be established and documented. <b>- Major compliance -</b>	NSOP has established, documented and maintained its Grievance & Complaints Handling Procedure (MSPO-P4-C2, rev. 1.01, dated 8/5/2019).	Complied
4.4.2.2	The system shall be able to resolve dispute in an effective, timely and appropriate manner, which is accepted by all parties. <b>- Major compliance -</b>	The procedure and flowchart outlined the mechanism whereby all complaints or grievances will be received and be acted upon by the Estate Manager who will investigate the matter and resolve with the affected parties.  Complaints and grievances are investigated, addressed and resolved based on their severity. Minor complaints will normally be resolved within few days, whilst major complaints and grievances will be resolved based on priority and budget availability. No complaints related to sexual harassment received so far. Records showed most complaints are related to repair and maintenance of houses and they were all attended to and the complaints were mostly resolved within few days.	Complied
4.4.2.3	A complaint form should be made available at the premises, where employees and affected stakeholders can make complaints. <b>- Minor compliance -</b>	Grievance & Complaints Handling Procedure (MSPO-P4-C2, rev. 1.01, dated 8/5/2019). Most of the complaints received were on housing defects, stray dogs within estates area and etc. Based on the complaint form records, all the issues were resolved within the timeframe defined in the procedure (e.g. 14 days).  Complaint boxes are available at the entrance of offices where affected employees and other stakeholders can drop in their complaints to be acted upon by the estate management.	Complied
4.4.2.4	Employees and surrounding communities should be made aware of its existence and that complaints or suggestions may be made at any time.	The employees and the surrounding communities were made aware of the complaint procedure through stakeholders meeting and regular briefing. Based on phone interview, the sampled	Complied

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	- <b>Minor compliance</b> -	employees and stakeholders had sufficient awareness on the procedure. The Management informed the invited employees and surrounding communities at the internal and external Stakeholders consultations regarding the complaint / grievance procedure and feedback mechanism. This was also verified as per letter send to external stakeholders dated 30/03/2021 attached with MSPO pamphlet, copy of policies, NSOP MSPO certificate, feedback forms and SIA form. Employees were informed of the complaint procedure during morning assembly / muster call.	
<b>4.4.2.5</b>	Complaints and solutions within the past 24 months shall be documented and be made available to affected stakeholders upon request. - <b>Major compliance</b> -	All estates audited have maintained their complaints and resolution records since early last year. For Maran Estate POM only 3 complaints recorded for 2020. Complaints and resolutions for POM was recorded in the Grievance / Complaints Form (Appendix 3).	Complied
<b>Criterion 4.4.3: Commitment to contribute to local sustainable development</b>			
<b>4.4.3.1</b>	Palm oil miller should contribute to local development in consultation with the local communities. Where the mill is an integral part of plantation, such contribution to local community development may be regarded as a joint effort by the mill and the plantation. - <b>Minor compliance</b> -	Contributions by the management to the local development was demonstrated in the provision of facilities and monetary contributions, where feasible such as donations to government schools, post flood activities at Kampung Berkat in Maran, donation to Handicap Children’s Welfare Home, Ipoh and The Salvation Army Social Fund and etc was sighted.	Complied
<b>Criterion 4.4.4: Employees safety and health</b>			
<b>4.4.4.1</b>	An occupational safety and health policy and plan which is in line with Occupational Safety and Health Act 1994 and Factories and	NSOP Berhad has established Safety and Health Policy signed by the Executive Chairman dated 13/5/2019. In the policy stated the commitment to comply with the Occupational Safety and Health Act	Complied

Criterion / Indicator	Assessment Findings	Compliance
	<p>Machinery Act 1967 (Act 139) shall be documented, effectively communicated and implemented.</p> <p><b>- Major compliance -</b></p>	<p>1994 and Factory and Machinery Act 1967 towards achieving zero incidences. The mill has established the safety and health plan and documented in Safety and Health Program for the Year 2020: Mill. The program divided into General, workplace inspection, training program, safety, health and environment, emergency response plan, vehicle safety, OSH reporting/evaluation and OSH training/seminars/course. The Policy of Safety and health was effectively communicated to all staff and workers on 11/1/2021</p>
<p><b>4.4.4.2</b></p>	<p>The occupational safety and health plan should cover the following:</p> <ul style="list-style-type: none"> <li>a) A safety and health policy, which is communicated and implemented.</li> <li>b) The risk of all operations shall be assessed and documented.</li> <li>c) An awareness and training programme which includes the following requirements for employees exposed to chemicals used at the palm oil mill:               <ul style="list-style-type: none"> <li>i. All employees involved are adequately trained on safe working practices;</li> <li>ii. All precautions attached to products should be properly observed and applied;</li> </ul> </li> <li>d) The management shall provide the appropriate PPE at the place of work to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC).</li> <li>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</li> </ul>	<p>a) The Policy of Safety dated 13/5/2019 and health was effectively communicated to all staff and workers on 11/1/2021.</p> <p>b) The risk of all operation already been assessed by management under HIRARC dated 26/3/2021. Another risk was on Chemical Hazard Risk Assessment (CHRA) was done on 26 July 2017 by CNL Consultants (Northern) Sdn Bhd referred Report No; JKKP HIE 127/171-2(20)-2017/A015. Another risk assessment was for noise, conducted on 23/7/2020 by OSH Safety and Health Services ( HQ/14/PEB/00/38).</p> <p>c) The awareness training program for employee exposed to chemicals has been included in the training program established. The training programme was by individual base. Latest updated was on 4 June 2020. Under this plan already included the training for Hearing conservation dated 23 July 2020.</p> <p>d) NSOP Berhad has provided all PPE to all the workers base on job type and designation following the HIRARC and the Occupational Safety and Health Manual for Plantation Workers. Sighted the PPE issuance records for safety shoes, wellington boots, and ear plug recorded in the PPE Issue logbook (Maran</p>

Criterion / Indicator	Assessment Findings	Compliance
<p>Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000.</p> <p>f) The management shall appoint responsible person(s) for workers’ safety and health. The appointed person(s) of trust shall have knowledge and access to latest national regulations and collective agreements.</p> <p>g) The management shall conduct regular two-way communication with their employees where issues that affect their business such as those related to employees’ safety, health and welfare are discussed openly. Records from such meeting shall be kept ant the concerns of employees and any remedial actions taken shall be recorded.</p> <p>h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.</p> <p>i) Employees trained in First Aid shall be present at all mill operations. First Aid equipment should be available at each worksite.</p> <p>j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.</p> <p><b>- Major compliance -</b></p>	<p>Estate POM) and PPE issuance records – Safety Equipment, PPE Requisition and Issuing Record Book (Gula Estate POM).</p> <p>e) NSOP Berhad has established SOP for chemical handling and documented in and the SOP as per referred Part D Chapter 2 Chemical Safety Handling of chemicals updated 2021/NYC.</p> <p>f) In Maran Estate POM management appoint responsible person(s) for workers’ safety and health, Mr. Omsuntaranaidu A/L Sinnadurai as appointed person(s) of trust shall have knowledge and access to latest national regulations and collective agreements.</p> <p>g) OSH meeting in Maran Estate POM latest on 8/12/2020. The meeting conducted 3 monthly basis, previous was on 10/9/2020 and 6/5/2020.</p> <p>h) NSOP Berhad has established Standard Operating Procedure for accident and emergency and documented in Emergency Response Plan (Pelan Tindakan Kecemasan); its cover physical injury in mill, spillage store mill, vehicle accident mill, Fire outbreak and others. The training regarding ERP been conducted on 24 oct 2020 by Mr Omsun.</p> <p>i) The First aid training was conducted accordingly in Mill. Dated 9/6/2020. All first aider was attended the training with total 14 people.</p> <p>j) The accident record JKPP 8 dated 25/1/2021 for Maran Estate POM was available at site for verification. No accident record in mill for year 2020.</p>	
<p><b>Criterion 4.4.5:</b> Employment conditions</p>		

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4.4.5.1	The management shall establish a policy on good social practice regarding human rights in respect of industrial harmony. The policy shall be signed by the top management and communicated to the employees. <b>- Major compliance -</b>	The Social and Human Rights Policy dated 02/01/2019 approved by Executive Chairman is available. The policy was displayed at the office notice board and communicated to workers by briefing during muster call / trainings.	Complied
4.4.5.2	The management shall not engage in or support discriminatory practices and shall provide equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics. <b>- Major compliance -</b>	The management had established The Social and Human Rights Policy where the commitments included providing equal opportunities and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics. The Policy is available in local languages (Bahasa Malaysia) and English and displayed at the estates' notice boards. Employment records showed that this policy had been implemented and maintained. Based on the interviews with workers, they have no experienced of any form of discrimination so far.	Complied
4.4.5.3	Management shall ensure that employees' pay and conditions meet legal or industry minimum standards as per Collective Agreements. The living wage should be sufficient to meet basic needs and provide some discretionary income based on minimum wage. <b>- Major compliance -</b>	Documentation and conditions of pay for foreign workers hired in the estates are available. Employment agreement with foreign workers stated all statutory fringe benefits and eligible incentives, e.g. working hours, overtime, leave and medical benefits, maternity leave for women, insurance coverage, deductions, resignation notice period, company rules. Pay slips are available for verification showed the workers were able to earn living wage that meet the Minimum Wage Order 2020.	Complied
4.4.5.4	Management should ensure employees of contractors are paid based on legal or industry minimum standards according to the employment contract agreed between the contractor and his employee.	Maran Estate Mills and Gula Estate Mill does not engage any contractor on their daily operations. All works done by contractors appointed is only for short period job (e.g. machine maintenance/repair).	Complied

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	- <b>Minor compliance</b> -		
4.4.5.5	The management shall establish records that provide an accurate overview of all employees (including seasonal workers and subcontracted workers on the premises). The records should contain full names, gender, date of birth, date of entry, a job description, wage and the period of employment. - <b>Major compliance</b> -	The management has maintained lists of employees that recorded the full names, gender, date of birth, date of entry, wage and period of employment. In the check-roll, there is monthly overtime report for each worker and other information available in employee register kept in individual file and in the master list.	Complied
4.4.5.6	All employees shall be provided with fair contracts that have been signed by both employee and employer. A copy of employment contract shall be made available for each and every employee indicated in the employment records. - <b>Major compliance</b> -	The employment contract is available and signed by both employee and employer. All the sampled employment contracts and appointment letters were signed by the employees.	Complied
4.4.5.7	The management shall establish a time recording system that makes working hours and overtime transparent for both the employees and employers. - <b>Major compliance</b> -	Punch card is used to record the working days and overtime of all workers. Verification of the check roll confirm that the working days and overtime is tally with the payslips.	Complied
4.4.5.8	The working hours and breaks of the individual worker indicated in the time records shall comply with legal regulations and collective agreements. Overtime shall be mutually agreed upon and shall meet the legal requirements applicable. - <b>Major compliance</b> -	The break time is stated in "Butir-butir Syarat-syarat Pekerjaan" (e.g. 1100-1200 hr) of 0730-1630 working hours. Verification of payslips and time recording system (punch card) showed that the overtimes were paid accordingly.	Complied
4.4.5.9	Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements. - <b>Major compliance</b> -	Pay slips clearly showed the basic pay or piece rate, number of days worked or total output, any allowable deductions and net amount. Any overtime, holiday pay, working on rest days or Sundays or Holidays, when applicable, are also shown on the pay slips.	Complied



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<p><b>4.4.5.10</b> Other forms of social benefits should be offered by the employer to employees, their families or community such as incentives for good work performance, bonus payment, support of professional development, medical care provisions and improvement of social surroundings.</p> <p><b>- Minor compliance -</b></p>	<p>The employees are offered incentives on output, provided training, access to medical care and other benefits such as free housing, free water supply and electricity supply or reasonable subsidy for water bill and electricity bill given to each workers. Also offered free education facilities, free childcare and medical services to foreign workers and dependents of local workers.</p>	<p>Complied</p>
<p><b>4.4.5.11</b> In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities.</p> <p><b>- Major compliance -</b></p>	<p>NSOP is noted to be adhering to 'The Workers' Minimum Standard of Housing and Amenities Act 1990 (Act 446)' by providing adequate amenities to their local and foreign workers as well the estate has provided adequate housing, water supplies, medical, educational and public amenities.</p> <p>Workers are provided with free living quarters constructed of permanent materials that have living rooms, bedrooms, kitchen and toilets. All the houses are supplied with treated water and electricity. The workers are provided with medical, education and public amenities.</p> <p>Living quarters has obtained approval from JTK. Line-site inspection was conducted on weekly basis by EHA/VMO.</p>	<p>Complied</p>
<p><b>4.4.5.12</b> The management shall establish a policy to prevent all forms of sexual harassment and violence at the workplace.</p> <p><b>- Major compliance -</b></p>	<p>Social and Human Rights Policy dated 02/01/2019 approved by Executive Chairman is available and maintained. The published statements of policy which provide workplace free of violence, was noted to be available and widely displayed in English and Bahasa Malaysia.</p> <p>Also referred to the Guidelines for Addressing Sexual Harassment (MSPO-P4-C5, Ver. Control: 1.00; Date: 29/8/2018, Source: ILO). To-date, there was no report related to sexual harassment or violence recorded.</p>	<p>OFI</p>

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		<p>The policy is displayed at the notice board of the office and the workers are briefed about the policy during muster and briefing to all workers.</p> <p>Awareness training to prevent sexual harassment and violence was conducted to female employees. The training could also be provided to male employees and stakeholders to improve their understanding on "Do's" and "Don't" in order to prevent any potential sexual harassment or violence. Therefore, an Opportunity for Improvement was raised.</p>	
<b>4.4.5.13</b>	<p>The management shall respect the right of all employees to form and join trade union and allow workers' own representative(s) to facilitate collective bargain in accordance with applicable laws and regulations. Employees shall be given freedom to join trade unions relevant to the industry or organize themselves for collective bargaining. Employees shall have the right to organize and negotiate their work conditions. Employees exercising this right should not be discriminated against or suffer repercussions.</p> <p><b>- Major compliance -</b></p>	<p>There is no restriction of worker to form any trade union or workers committee. The participation of workers in National Union of Plantations Workers (NUPW) was verified as per workers contribution paid e.g. at Gula Estate POM, there are 25 members of NUPW.</p>	Complied
<b>4.4.5.14</b>	<p>Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation.</p> <p><b>- Major compliance -</b></p>	<p>Social and Human Rights Policy dated 02/01/2019 approved by Executive Chairman is available and maintained. The published statements of policy which Children and young persons shall not be employed or exploited, the minimum age shall comply with local state and national legislation, was noted to be available and widely displayed in English and Bahasa Malaysia.</p> <p>There was no evidence of any child labour being used at the estates. Based on the list of workers and employment records in all estates confirmed that this has been complied.</p>	Complied

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<b>Criterion 4.4.6: Training and competency</b>			
<b>4.4.6.1</b>	All employees and contractors shall be appropriately trained. A training programme shall include regular assessment of training needs and documentation, including records of training. <b>- Major compliance -</b>	The mill has established the training program and documented in Safety and Health Program FY 2020: Mill under section training. The training program was done based on the training need analysis conducted and reviewed on annually basis.	Complied
<b>4.4.6.2</b>	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. <b>- Major compliance -</b>	The mill has conducted the training need analysis to determine the training requirement for the management, employee and contractors and documented in Training Need Analysis, Plan and Implementation 2020. The analysis was conducted on annually basis as per below recorded; - Capstan Training on 18/8/2020 attended by 5 person Digester training on 22/4/2020 attended by 2 person Grinder and Handrill training on 20/8/2020 attended by 4 person Overhead hoist crane training on 20/5/2020 attended by 3 person Sterilizer training on 4/1/2020 attended by 3 person	Complied
<b>4.4.6.3</b>	A continuous training programme shall be planned and implemented to ensure that all employees are well trained in their job function and responsibility in accordance to the documented training procedure. <b>- Minor compliance -</b>	The Mill sampled has established training program which reviewed and updated on annually basis and documented in SOP training program and Safety and Health Program FY 2020 and 2021.	Complied
<b>4.5 Principle 5: Environment, natural resources, biodiversity and ecosystem services</b>			
<b>Criterion 4.5.1: Environmental Management Plan</b>			

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4.5.1.1	An environmental policy and management plan shall be in line with the relevant country and state environmental laws shall be established, effectively communicated and implemented. <b>- Major compliance -</b>	NSOP Berhad has established the Environmental Policy signed by the Executive Chairman dated 2/1/2019. The policy stated the Company commitment in protecting the environment and ensure necessary effort is taken to reduce the impact on the environment from the estates and mill operation in line with EQA 1974 and other applicable laws and regulations. The policy was communicated to the employee through training, tool box meeting and displayed at the designated notice board in the mill. The communication was on 9/3/2021 by management to all staff and workers in Mill.	Complied
4.5.1.2	The environmental management plan shall cover the following: a) An environmental policy and objectives; b) The aspects and impacts analysis of all operations <b>- Major compliance -</b>	In Gula Estate POM the environmental management plan dated 8/3/2021 was covered the policy and have the aspect and impact of each activity in mill such as workers housing, laboratory, boiler, steriliser and other in mill.	Complied
4.5.1.3	An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, implemented and monitored. <b>- Major compliance -</b>	The environmental improvement plan was available for year 2020, as per verification for positive impact such as to monitor monthly for effluent discharge to ensure reduce the water pollution. Record on test report from Eurofins (Report no: AR-20-SV-021527-01) dated 23/6/2020 show that BOD test value was 16 mg/l less than permission as per DOE (100mg/l).	Complied
4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan. <b>- Minor compliance -</b>	The programme to promote positive impact was available in aspect and Impact document with action plan for continuous improvement. The mill has established environmental management plan base on the aspect and impact analysis conducted include the program to promote the positive impacts as follows: i) Mulching EFB within estate ii) Disposal of boiler ash and decanter solid within estate	Complied

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		iii) Parameter of final discharge POME within limit iv) Provide transparent information about quality of environment to stakeholder v) Shell and fibre wastes are used as fuel for steam production							
<b>4.5.1.5</b>	An awareness and training programme shall be established and implemented to ensure that employees understand the policy, objectives and management plans and are working towards achieving objectives. <b>- Major compliance -</b>	The Mill has established the training program documented in the Safety and Health Program FY 2020 and Environmental Planner FY 2020. The training plan was reviewed on annually basis. The training on environmental awareness conducted by management on 28/5/2021 to all workers and staff with total 89 workers.	Complied						
<b>4.5.1.6</b>	The management shall organize regular meetings with workers where concerns of workers about the environmental quality are discussed. <b>- Major compliance -</b>	EPMC meeting conducted on 18/3/2021, 23 person attended the meeting included staff for each section. The meeting attended by management and workers representative to discuss about the environmental quality. ERCMC meeting conducted on 15/1/2021 via Zoom application due to COVID-19 issue and to comply with Movement Control Order. This meeting attended by Mill engineer with total 13 person included safety officer, Lab operator and Chief Operating Officer.	Complied						
<b>Criterion 4.5.2: Efficiency of energy use and use of renewable energy</b>									
<b>4.5.2.1</b>	Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within appropriate timeframe. There should be a plan to assess the usage of non-renewable energy including fossil fuel, electricity in the operations over the base period <b>- Major compliance -</b>	The consumption of non-renewable energy such as diesel was available and been monitored by management monthly basis. The record as per below from year 2019 until todote. <table border="1" style="margin-left: 20px;"> <thead> <tr> <th>2019</th> <th>2020</th> <th>2021</th> </tr> </thead> <tbody> <tr> <td>41,628 liter</td> <td>43,100 liter</td> <td>12,828 liter (As April 2021)</td> </tr> </tbody> </table> This usage included tractor, generator and others.	2019	2020	2021	41,628 liter	43,100 liter	12,828 liter (As April 2021)	Complied
2019	2020	2021							
41,628 liter	43,100 liter	12,828 liter (As April 2021)							

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Criterion / Indicator		Assessment Findings	Compliance
<b>4.5.2.2</b>	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. <b>- Major compliance -</b>	The Gula Estate POM already estimate the direct usage for Diesel for their operation. As per estimation record for year 2021 forecast 44,474 liter of diesel will be used.	Complied
<b>4.5.2.3</b>	The use of renewable energy should be applied where possible. <b>- Minor compliance -</b>	Management using 100% of shell and fibre as fuel for boiler.	Complied
<b>Criterion 4.5.3: Waste management and disposal</b>			
<b>4.5.3.1</b>	All waste products and sources of pollution shall be identified and documented. <b>- Major compliance -</b>	The mill has identified all waste and source of pollution and documented in the List of Waste Identified. The list was reviewed on annually basis. The latest review was done on 12/5/2019. The waste identified as follows: i) Industrial waste – Scrap Iron ii) Scheduled Waste – SW110, SW 305, SW409, SW410 iii) Domestic Waste – Wet waste, kitchen waste, garden waste, sanitary waste, dry waste iv) Solid waste – EFB, Shell, Boiler Ash, Decanter Solid	Complied
<b>4.5.3.2</b>	A waste management plan shall be developed and implemented, to avoid or reduce pollution. The waste management plan should include measure for: a) Identifying and monitoring sources of waste and pollution. b) Improving the efficiency and recycling potential of mill by-products by converting them into value-added products.	Waste management plan was available dated Jan 2021. The Gula Estate POM has established and documented Waste management Plan for Estate and Mill. Management plan was done base on the type of waste identified in the List of Waste Identified. The plan was reviewed on annually basis.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	<b>- Major compliance -</b>		
<b>4.5.3.3</b>	<p>The palm oil mill management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environmental Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal. Scheduled waste shall be disposed as per Environmental Quality Act 1974 (Scheduled Waste) Regulations, 2005</p> <p style="text-align: center;"><b>- Major compliance -</b></p>	<p>In Maran Estate POM Last disposal scheduled waste was on 3 March 2021 for SW 305 at Pentas Flora Sdn Bhd referred consignment note 20210304156R4SCI with total 0.6 mt.</p> <p>Competent person for Maran Estate POM was En Hafiz (CePSWaM/03978).</p> <p>In Gula Estate POM, disposal of SW 404 clinical waste at Edgenta MediServe Sdn Bhd dated 25/3/2021.</p>	Complied
<b>4.5.3.4</b>	<p>Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourse.</p> <p style="text-align: center;"><b>- Minor compliance -</b></p>	<p>Gula Estate POM, Domestic waste was collected by Majlis Daerah Kerian. The domestic waste were collected by the estate twice a week and dump at designated area before collected by the municipal collectors. Sighted the records of rubbish collection in Estate Vehicle Work Distribution.</p>	Complied
<b>Criterion 4.5.4: Reduction of pollution and emission</b>			
<b>4.5.4.1</b>	<p>An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, particulate and soot emissions, scheduled wastes, solid wastes and effluent.</p> <p style="text-align: center;"><b>- Major compliance -</b></p>	<p>The assessment of all polluting activities has been conducted and documented in the GHG management Plan and waste management Plan. The assessment was reviewed on annually basis. Latest review was conducted on Jan 2021 (Gula Estate POM) and Jan 2021 (Maran Estate POM). This plan can referred under document MSPO-P5-3.</p>	Complied
<b>4.5.4.2</b>	<p>An action plan to reduce identified significant pollutants and emissions shall be established and implemented.</p> <p style="text-align: center;"><b>- Major compliance -</b></p>	<p>NSOPB mills have established management plan to reduce the significant pollutants and documented in the Greenhouse Gases Management Plan. In the GHG Management Plan stated the Source of GHG, Impacts, Mitigation Measures, Action Taken, Status, Timeline and PIC.</p>	Complied

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<b>4.5.4.3</b>	<p>Palm oil mill effluent (POME) shall be treated to ensure compliance with standards as stipulated in the relevant Environmental Quality (Prescribed Premises) (Crude Palm Oil) Regulations 1977. POME discharge limits and method should be in accordance with the respective state and national policies and regulations.</p> <p><b>- Major compliance -</b></p>	<p>As per Online Environmental Report (A31/152/00014) and analysis of POME in Gula Estate POM showed that the POME that release to stream (Sg Gula) was complied with Jadual Pematuhan (004231) and Environmental Quality (Prescribed Premises) (Crude Palm Oil) Regulations 1977).</p>	Complied
<b>Criterion 4.5.5: Natural water resources</b>			
<b>4.5.5.1</b>	<p>The management shall establish water management plans to maintain the quality and availability of natural water resources (surface and ground water). The water management plan may include:</p> <ul style="list-style-type: none"> <li>a) Assessment of water usage and sources.</li> <li>b) Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the mill's current activities.</li> <li>c) Ways to optimize water and nutrient usage and reduce wastage (<i>e.g.</i> having in place systems for re-use, night application, maintenance of equipment to reduce leakage, collection of rainwater, etc.).</li> </ul> <p><b>- Major compliance -</b></p>	<p>NSOP Berhad has established SOP for riparian buffer zone and documented in Establishment and Management of Riparian Zone. Refer document no Gap-1 dated 1/1/2019.</p> <p>The estate also follows guidelines from MPOB for 'Menganalpasti kawasan rezab sungai dalam ladang' Refer letter no (3)04/C/PD/87/2 dated 28/9/2009. The water management plan:-</p> <ul style="list-style-type: none"> <li>a) The water source was from Sg Chedong and Sg Maran, This water was use as in process and use as consumption. In Gula Estate POM, there are water source from Sg. Kuala Gula.</li> <li>b) Sighted River water analysis Eurofins Reference: AR-21-SV-0044488-01 dated sampling on 1/2/2021 to monitoring and prevent pollution of surface river that contribute to Sg Kuala Gula.</li> </ul> <p>The management keep up the maintenance and try to reduce water leakage in mill and reuse water for mill cleaning.</p>	Complied
<b>4.5.5.2</b>	<p>Where open discharge of POME into water course is practiced, mills should undertake to gradually phase it out in accordance to the applicable state or national regulations.</p>	<p>Regular monitoring was done on monthly basis and every quarterly via Online Environmental Report (OER) to DOE for compliance. Latest water sampling carried out was on 28/5/2021 as per report</p>	Complied



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	- Major compliance -	AR-21-SV-021968-01. Effluent generated were disposed as prescribed under "Jadual Pematuhan".	
<b>4.6 Principle 6: Best Practices</b>			
<b>Criterion 4.6.1: Mill Management</b>			
<b>4.6.1.1</b>	Standard operating procedures shall be appropriately documented and consistently implemented and monitored. - Major compliance -	NSOP Berhad (Sin Thye Management Sdn Bhd) has established the Standard Operations Procedure for Palm Oil Mill, version 3 released 2019.	Complied
<b>4.6.1.2</b>	All palm oil mills shall implement best practices. - Major compliance -	Verification on Part 4 Sin Thye Management Sdn Bhd Standard Operations Procedures Version 3 dated 2019. Regarding to Permit To work for confined space. Record sample PTW 6/6/2021 for steriliser cleaning was available at site.	Complied
<b>Criterion 4.6.2: Economic and financial viability plan</b>			
<b>4.6.2.1</b>	A documented business or management plan shall be established to demonstrate attention to economic and financial viability through long-term management planning. - Major compliance -	The mills have established 10 years business plan as guidance for the mill to conduct the daily operation and expenditure. The business plan was documented in 10 years production, expenditure and profit/loss projection in Budget. No changes during this audit. Items stated in the business plan as follows: i. Hectare statement ii. FFB Process and FFB purchase (FFB, CPO, PK, OER, KER) iii. Production cost iv. Cost/tons v. Dispatch (CPO and PK)	Complied

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		The capital expenditure was documented in Financial Year Proposed Capital Expenditure (CAPEX).	
<b>Criterion 4.6.3:</b> Transparent and fair price dealing			
<b>4.6.3.1</b>	Pricing mechanisms for the products and other services shall be documented and effectively implemented. - <b>Major compliance</b> -	All of the fresh fruit bunches (FFB) supplied to the mill are from owned estates and smallholders. The pricing for FFB mechanism was available at the POM.  Pricing mechanism is guided by NSOP Policies Manual, dated Feb 2006, Chapter 6.0 Procurement, Ver. 1.0.	Complied
<b>4.6.3.2</b>	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. - <b>Major compliance</b> -	Based on contracts agreed between contractors/service providers and the estates, it is evident that all parties understand the contractual agreements they enter into, and that contracts are fair, legal and transparent.  Interview with parties concerned confirmed that business practices with local businesses were conducted in a fair and transparent manner. It is further verified that payments to contractors and other service providers are paid within the period specified in the contract agreement.	Complied
<b>Criterion 4.6.4:</b> Contractor			
<b>4.6.4.1</b>	In case of the engagement of contractors, they shall be made to understand the MSPO requirements and shall provide the required documentation and information. - <b>Major compliance</b> -	The contractors were made to understand the MSPO requirements through stakeholders meeting. Records of meetings were maintained for verification.	Complied
<b>4.6.4.2</b>	The management shall provide evidence of agreed contracts with the contractor.	Contract agreements are signed between the respective Estate Managers and the Contractor. The terms and conditions of the	Complied

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	- Major compliance -	contract are explained to the contractor. A copy of the contract was given to the contractor.	
4.6.4.3	The management shall accept MSPO approved auditors to verify the assessments through a physical inspection, if required. - Minor compliance -	Acceptance is confirmed by the Management prior to the audit via acceptance of Audit contract and Audit Plan and the 5-year MSPO certification programme.  There is no objection by the management to accept MSPO approved auditors to verify the assessments through a physical inspection, if required.	Complied

**Appendix B: List of Stakeholders Contacted**

<p><b>Government Officer:</b></p>	<p><b>Community/neighbouring village:</b>          Village representative          Surau representative</p>
<p><b>Suppliers/Contractors/Vendors:</b>          FFB harvesting contractor</p>	<p><b>Worker’s Representative/Gender Committee:</b>          Gender representative          Foreign workers representative (by nationalities)</p>

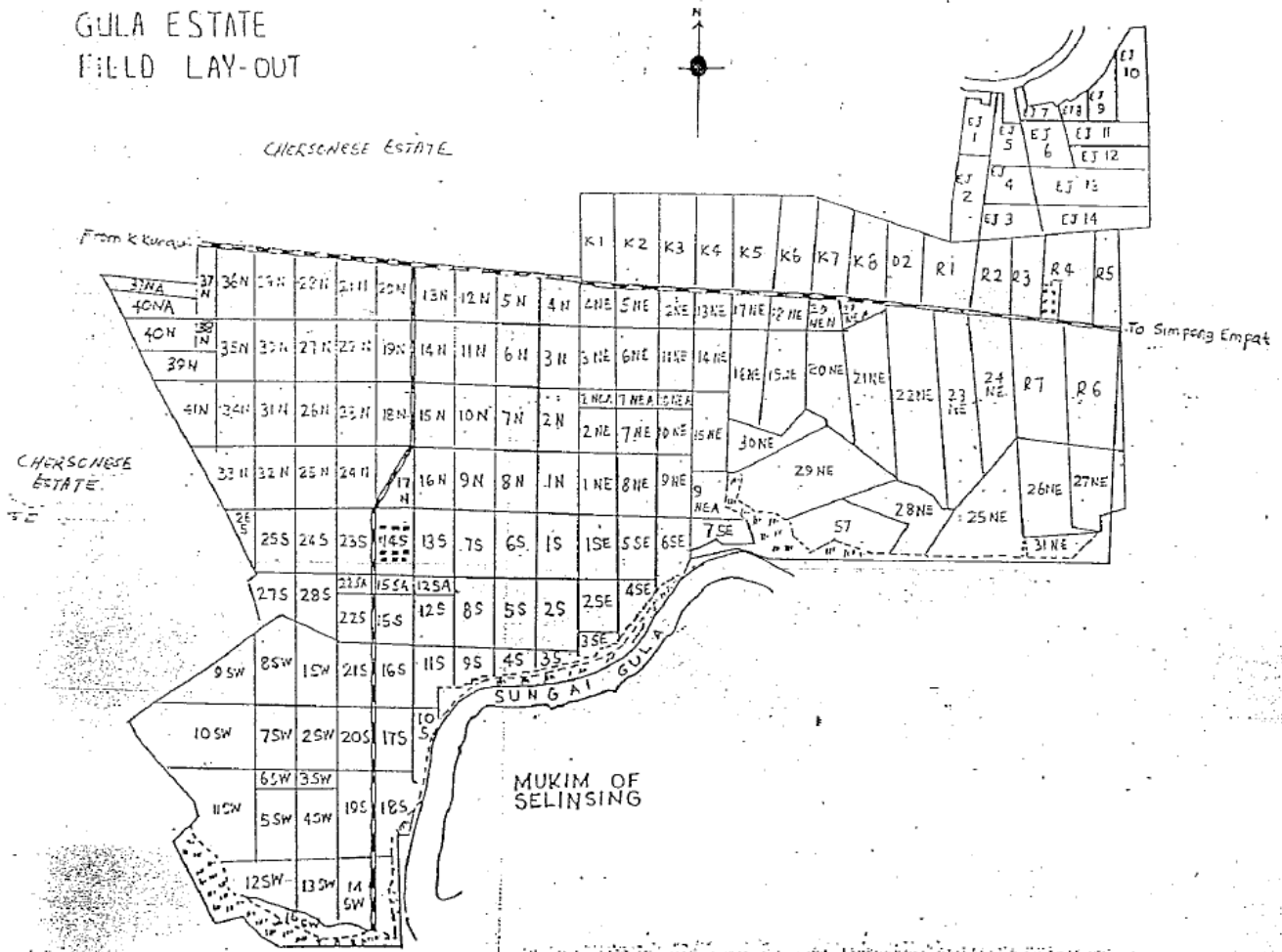
**Appendix C: Smallholder Member Details**

Not applicable.

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

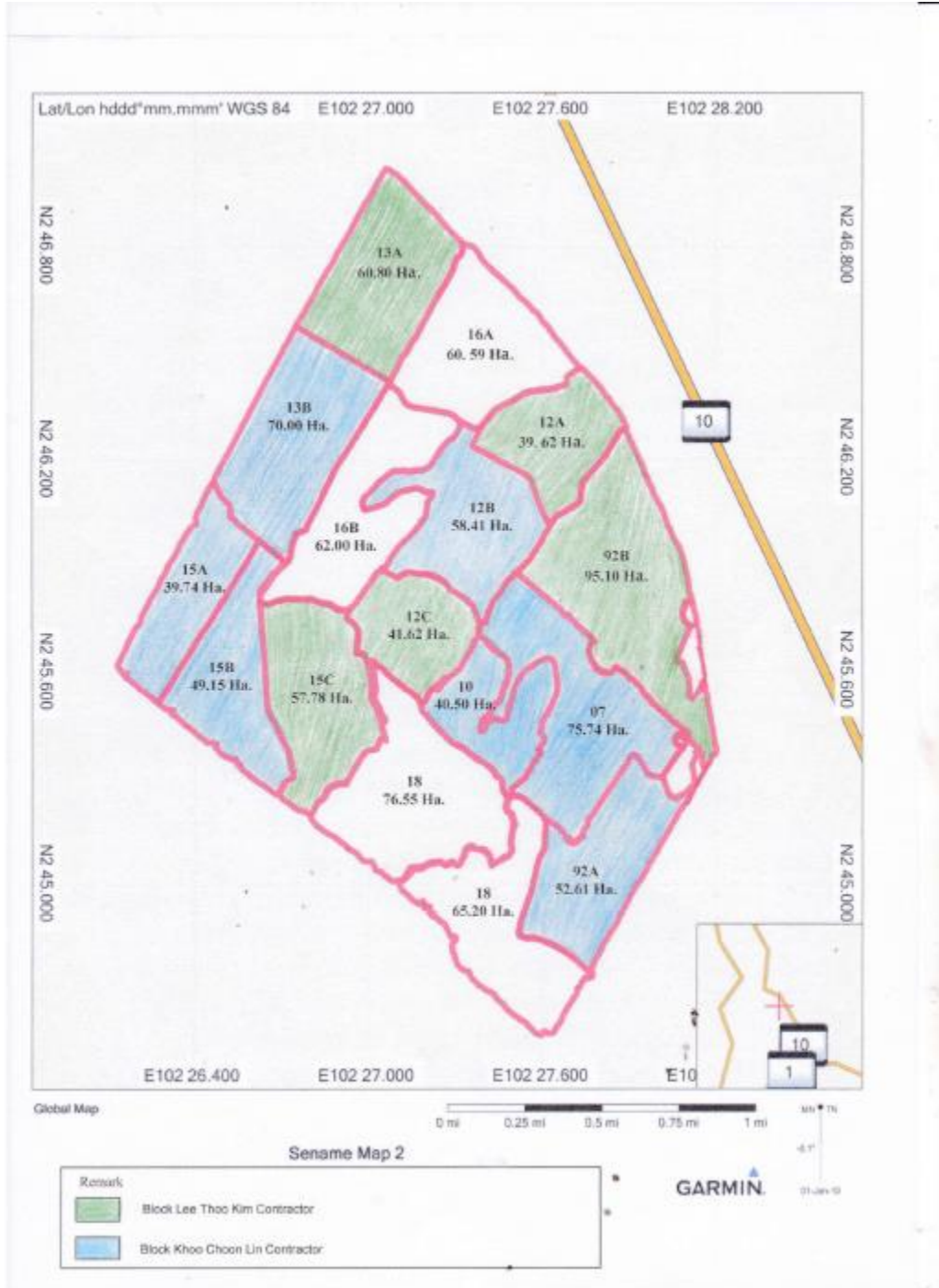
**Appendix D: Location and Field Map**

**Gula Estate**





**Senama Estate**





**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