

MALAYSIAN SUSTAINABLE PALM OIL
MSPO OPMC Public Summary Report
□ Initial Assessment
Recertification Assessment (Choose an item.
☐ Extension of Scone

Client Company (HQ) Address: Level 5, Tun Jugah Tower No. 18, Jalan Tunku Abdul Rahman 93100 Kuching, Sarawak, Malaysia Certification Unit: Sg Kubud Estate Date of Final Report:

7/4/2022

Report prepared by: Mohd Razaleigh bin Mohamad (Lead Auditor)

Report Number: 3511654

Assessment Conducted by:

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



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Section 1: Executive Summary

1.1 Organizational Information and Contact Person						
Company Name	Keresa Plantations Sdn Bhd					
Mill/Estate	Certification Unit MPOB License No. Expiry Date					
	Sg Kubud Estate 503656102000 28/02/2023					
Address	Lot 1, Block 17, Lavang La	and Distr	rict, 97000 Bir	ntulu, Sa	arawak, Malaysia	
Management Representative	Abdul Aziz bin Zainal Abid	in				
Website	www.keresa.com.my E-mail aziz@keresa.com.my					
Telephone	+6012-8855870 / 874		Facsimile	N/A		

1.2 Certification Informa	ation				
Certificate Number	MSPO 702700		Certificate Start Date	17/06/2019	
Date of First Certification	17/06/2019 Certificate Expiry Date 16/06/2024				
Scope of Certification			nable Palm Oil and Palm Oil F stainable Oil Palm Fruits	Products	
Visit Objectives	look for positive evid and the requirements the organization's ma ability to support the requirements and the regard to the scope achievement and app	dence to so of the anagenthe ach he orgothe of the olicabili	ment was to conduct a survey ensure that elements of the management standard are nent system and that the system and that the system and that the system and that the system anization's specified objection management standard, and the forward strategic plant improvement of the management of the manag	the scope of certification effectively addressed by tem is demonstrating the ulatory and contractual ves, as applicable with to confirm the on-going lan and where applicable	
Standard	⊠ MSPO MS 2530-3	:2013 -	- General Principles for Indep - General Principles for Oil Pa		
	Organized Smallh				
	☐ MSPO MS 2530-4	:2013 -	- General Principles for Palm	Oil Mills	
Stage 1 Date		26/10)/2018		
Stage 2 / Initial Assessmen	t Visit Date (IAV)	17-18/04/2019			
Continuous Assessment Visit Date (CAV) 1			28/08/2020 (Remote) & 24/09/2020 (On-site)		
Continuous Assessment Vis	it Date (CAV) 2	20-21/05/2021			
Continuous Assessment Visit Date (CAV) 3			17-18/03/2022		
Continuous Assessment Vis	it Date (CAV) 4	-			



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

1.4 Location of Certification Unit							
Name of the Certification Unit (Palm Oil Mill/ Estate/	Site Address	GPS Reference of the site office					
Smallholder/ Independent Smallholder)	Site Address	Latitude	Longitude				
Sg Kubud Estate	Lot 1, Block 17, Lavang Land District, 97000 Bintulu, Sarawak, Malaysia	3° 6' 41.544" N	113° 27' 41.436" E				

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

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

1.7 Certified Tonnage of FFB						
Tonnage / year						
Estate						
Sg Kubud Estate	80,000.00	69,018.65	75,000.00			
Total (mt)	80,000.00	69,018.65	75,000.00			

1.8 Uncertified Tonnage of FFB						
		Tonnage / year				
Estate	Estimated Actual Forecast (Apr 2021 - Mar 2022) (Mar 2021 - Feb 2022) (Jun 22 - May 23)					
N/A	-	-				
Total (mt)	-	-	-			



1.9 Certified Tonnage							
	Estimated (Apr 2021 - Mar 2022)	Actual (Mar 2021 - Feb 2022)	Forecast (Jun 22 - May 23)				
Mill Capacity:	FFB	FFB	FFB				
N/A	-	-					
	CPO (OER: %)	CPO (OER: %)	CPO (OER: %)				
SCC Model: N/A	-	-	-				
N/A	PK (KER: %)	PK (KER: %)	PK (KER: %)				
	-	-	-				

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

1.11 Actual Sold Volume (PK)						
DV (mt)	MSDO Contified	Other Schemes Certified		Commentional	Total	
PK (mt)	PK (mt) MSPO Certified		RSPO	Conventional	Total	
N/A	N/A	N/A	N/A	N/A	N/A	



Section 2: Assessment Process

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

Assessment Methodology, Programme, Site Visits

This on-site assessment was conducted from 17-18/03/2022. The audit programme is included as Section 2.4. The approach to the audit was to treat the Sungai Kubud Estate as a MSPO Certification Unit. A range of environmental and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HBVs, declared conservation areas and local communities.

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

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

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

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

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

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

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

This report was externally reviewed by MSPO approved Peer Reviewer prior to certification and recertification decision by BSI. For Annual surveillance assessment, the report was internally reviewed and approved by BSI qualified certification reviewer.



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

Assessment Program							
Name (Mill / Plantation / Group smallholders)	Year 1 (Certification)	Year 2 (ASA 1)	Year 3 (ASA 2)	Year 4 (ASA 3)	Year 5 (ASA 4)		
Sungai Kubud Estate	X	X	X	X	Х		

Tentative Date of Next Visit: March 17, 2023 - March 18, 2023

Total No. of Mandays: 4

2.1 BSI Assessment Team

Team Member Name	Role (Team Leader or Team member)	Qualifications (Short description of the team members)
Mohd Razaleigh bin Mohamad (MRM)	Team Leader	Education: Razaleigh graduated bachelor's degree (Scs.) Plantation Management and Agrotechnology from Universiti Teknologi Mara (UiTM) in 2012.
		Work Experience:
		He gained his working exposure in the plantation sector, serving as Senior Assistant Manager with Tradewinds Plantation Berhad from 2012 until 2017 and has been doing audit for RSPO P&C, MSPO, Global G.A.P and Organic since 2017 until now.
		Training attended:
		Razaleigh has successfully completed ISO 9001:2015 (2020), ISO 14001: 2015 (2017), ISO 45001:2018 (2021), Endorsed RSPO P&C Lead Auditor Course (2018), Endorsed MSPO P&C Lead Auditor Course (2017), Social Accountability SA8000 (2019), Endorsed RSPO Independent Smallholder (IHS), (2022). Qualified auditor for environment and social aspect.
		Aspect covered in this audit:
		Social, GAP and legal requirements
		Language proficiency:
		Bahasa Malaysia and English



Muhammad	Team Member	Education:
Fadzli Masran (MFM)		Fadzli graduated in Bachelor of Forestry Science at University Putra Malaysia.
		Work Experience:
		He started his career as Assistant Manager at Kulim Plantations Sdn. Bhd. managing the day to day plantation operations. In his career at Kulim Plantation, Fadzli had accumulated more than 10 years of sustainability implementation experience including workers' welfare, workers' occupational, health & safety, environment conservation and protection at buffer areas and continuous improvement management plans.
		Training attended:
		Fadzli has completed ISO IMS 9001, 14001, 45001 (OHS 18001) Lead Auditor Course in April 2018, endorsed RSPO Lead Auditor Course in July 2018 and endorsed MSPO Lead Auditor Course in October 2018.
		Aspect covered in this audit:
		OHS and environment
		Language proficiency:
		Bahasa Malaysia and English

2.2 Impartiality and conflict of interest

During this assessment there was no circumstances or pressure that had influenced the independence or confidentiality of the assessment team.

2.3 Accompanying Persons

No.	Name	Role
	N/A	

2.4 Assessment Plan

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

Date	Time	Subjects	MRM	MFM
16/03/2022, Wednesday		Audit team travel to Bintulu (AirAsia AK5244. Depart 1410 Arrive 1625)	√	√
,		Travel to estate, overnight at estate		
17/03/2022,	0900-0915	Opening Meeting:	√	√



Date	Time	Subjects	MRM	MFM
Thursday		Opening Presentation by Audit team leader.		
		Confirmation of assessment scope and finalize Audit plan (including stakeholder's consultation).		
Verification on		Verification on previous audit findings.		
	0915-1300	Sungai Kubud Estate		√
		Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, Scheduled wastes management, worker housing, clinic, Landfill, etc.		
	1000-1200	Stakeholder consultations:	√	
		Client to invite the relevant stakeholders for estate which consists of various categories such as government agencies/enforcers, NGO, contractors, suppliers, surrounding communities (e.g. neighboring estates, smallholders, villages, workers representative, etc.), etc.		
	1300-1400	Lunch		
1400-1700		Sungai Kubud Estate	√	√
		Document review P1 – P7 (MSPO Part 3): General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation etc.		
	1700-1730	Interim closing meeting	√	√
	1300-1400	Lunch		
18/03/2022,	0900-1300	Sungai Kubud Estate	√	√
Friday		Document review P1 – P7 (MSPO Part 3): General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation etc.		
	1300-1400	Lunch		
1400-1630 Sungai Kubud Estate		Sungai Kubud Estate	√	√
		Document review P1 – P7 (MSPO Part 3): General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation etc.		
	1500-1530	Interim closing meeting	√	√
				1





Date	Time	Subjects		MFM
	1530-1600	Closing meeting	√	√
	1600	Auditor travel to Bintulu Airport (MH2747, Depart 2015)	√	√



Section 3: Assessment Findings

3.1 Details of audit results

This assessment has been assessed using the following MSPO normative requirements. The assessment details are provided in Appendix A.

- ☐ MSPO MS 2530-2:2013 General Principles for Independent Smallholders
- ☑ MSPO MS 2530-3:2013 General Principles for Oil Palm Plantations and Organized Smallholders
- ☐ MSPO MS 2530-4:2013 General Principles for Palm Oil Mills

3.2 Details of Nonconformities and Opportunity for improvement

The nonconformity is listed below. The findings summary of the assessment by criteria are listed in Appendix A.

During the assessment there were Zero (0) Major & One (1) Minor Non-Conformities and Two (2) OFI raised. The Keresa Plantations Sdn Bhd, Sungai Kubud Estate certification unit submitted Corrective Action Plans for the nonconformity. Corrective action plans with respect to the nonconformity was reviewed by the BSI audit team and accepted.

The implementation of the corrective action plans to address the minor nonconformity will be followed up during the next surveillance assessment. The below is the summary of the non-conformity raised during this assessment.

	Non-Conformity Report					
NCR Ref #:	2179153-202203-N1	Issue Date:	18/03/2022			
Due Date:	18/05/2022	Date of Closure:	Next ASA			
Area/Process:	Sungai Kubud Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.4.4.2 Minor			
Clause:	4.4.4.2					
Requirements:	The occupational safety and health plan shall cover the following: j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.					
Statement of Nonconformity:	The accident records were not effectively reported in JKKP 8.					
Objective Evidence:	FY 2021, there were 4 accidents with 7 days Lost Time Accidents which were not reported to JKKP 8 submitted to DOSH on 12/01/2022. As per Guidelines on Safety and Health (Notification of Accident, Dangerous Occurrence, Occupational Poisoning and Occupational Disease) Regulations 2004 [NADOPOD] under Chart 1: What An Employer Must Do In The Case Of An Accident, Dangerous Occurrence, Occupational Poisoning Or Occupational Disease stated that for Other injury causing incapacity for less than 5 days, Make and keep record of the accident / dangerous occurrence / occupational poisoning / disease in form JKKP 8.					
Corrections:	Resubmission of the accident records listing for year 2021 to DOSH Head Office.					
Root cause analysis:	Misconception within the	e Management on the accide	nt reporting.			



Corrective Actions:	Continuously track and record the current accident records and to submit on yearly schedule for JKKP 8 submission.	
Assessment Conclusion:	CAP has been reviewed and satisfied. Effectiveness of the implementation will be review during the next ASA.	

Opportunity For Improvement						
Ref:	2179153-202203-I1					
Area/Process:	Sungai Kubud Estate					
Objective Evidence:	Monitoring by the estate management to contractor, supplier, canteen can be further improved to ensure compliance to legal requirement.					

Opportunity For Improvement						
Ref:	2179153-202203-I1					
Area/Process:	Sungai Kubud Estate					
Objective Evidence:	Time recording systems for all workers can be further improve by looking into the effectiveness of the monitoring system by the management itself.					

	Noteworthy Positive Comments		
1	Good cooperation given to the audit team during the audit		
2	Good positive feedback received from the stakeholders		

3.3 Status of Nonconformities Previously Identified and OFI

Non-Conformity Report					
NCR Ref #:	2059467-202105-N1	Issue Date:	21/05/2021		
Due Date:	21/07/2021	Date of Closure:	17/03/2022		
Area/Process:	Sungai Kubud Estate	Clause & Category: MSPO 2530 Part 3: 4.3.1.3 Minor			
Clause:	4.3.1.3				
Requirements:	The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force.				
Statement of Nonconformity:	There is no amendment has been made for Minimum Wages Order as per LORR Listing.				
Objective Evidence:	Sighted LORR has been reviewed dated 03/04/2021. There is an updating for Akta Pencegahan dan Pengawalan Penyakit Berjangkit 1988 (Amendment 2020) and Movement Control Order 2020. However, it was found management was listing Minimum wages Order 2018 instead of Minimum Wages Order 2020 as per section 8 Revocation "The minimum Wages Order 2018 (P.U.(A)265/2018) is revoked".				
Corrections:	The Minimum Wages Order 2018 was replaced with the updated listing order which is Minimum Wages Order 2020.				



Root cause analysis: Misconception within the Management on the current updated law listing	
Corrective Actions: Quarterly consultation with JTK Bakun and related agency to keep update current LORR.	
Assessment Conclusion:	Corrective action plan accepted. The effectiveness of corrective action will be verified during next surveillance audit.
Verification Statement:	Legal register has been updated and has included all necessary legal requirement that applicable to the estate. Consultation with government agencies also has been done prior to update to get information on any update of legal requirement. Hence, CAP has been satisfactory implement and NC is closed.

Non-Conformity Report				
NCR Ref #:	2059467-202105-N2	Issue Date:	21/05/2021	
Due Date:	21/07/2021	Date of Closure:	17/03/2022	
Area/Process:	Sungai Kubud Estate	Clause & Category:	MSPO Part 3: 4.4.5.4	
		(Major / Minor)	Minor	
Clause:	4.4.5.4			
Requirements:		ards according to the employ	ors are paid based on legal or ment contract agreed between	
Statement of Nonconformity:	SOCSO Employee deduc	tion was not in line with SOO	CSO Contribution Table.	
Objective Evidence:	Verified contact agreement and pay slip for 3 local workers under Yun Hoo Sdn Bhd. However, it was found 1 worker with IC number 560903-13-XXXX, deduction of SOSCO contribution for the month February 2021 and April 2021 were not in line with Akta Perkeso 1969 (Amendment 2019) Jadual ketiga Seksyen 6 "Kadar Caruman".			
Corrections:	The management carried out rectification and verification by meeting the respective worker personally to ensure the worker receive the accurate amount of wages. Mutual acknowledgment between the employer and worker was rectified in the consent letter.			
Root cause analysis:	Lack of monitoring from the management to ensure the contractor comply with the regulations.			
Corrective Actions:	To ensure the contractor submit the salary payslip on monthly basis for monitoring purpose.			
	2. The person-in charge to provide training and brief the estate personnel on inspection monitoring procedure.			
Assessment Conclusion:	Corrective action plan accepted. The effectiveness of corrective action will be verified during next surveillance audit.			
Verification Statement:	There is evidence that training for contractor has been conducted by the management to the contractor related to legal compliance and there is evidence that pay slips has been submitted on monthly basis. As the day of audit, there is no contract that supply manpower in the estate. CAP has been effectively implemented; hence nonconformities has been closed.			



Opportunity For Improvement				
Ref:	2059467-202105-I1			
Area/Process:	Sungai Kubud Estate			
Objective Evidence:	Related to frequency of Osh Meeting refer Part IV Section 21 OSHA Regulation 1996, management should consider other method or platform to conduct OSH committee meeting during new norm of COVID-19.			
Verification Statement:	The committee conducted meeting to discuss issue on occupational safety and health on quarterly basis. Reviewed the minutes meeting dated 24/04/2021, 05/06/2021, 04/09/2021, 16/10/2021 and 05/03/2022.			

Opportunity For Improvement				
Ref:	2059467-202105-I2			
Area/Process:	Sungai Kubud Estate			
Objective Evidence:	Since there are Competence Person at Keresa POM, Sg Kubud Estate should consider appointing him as competent personnel (CePSWaM) to manage estate scheduled wastes as per requirement under EQ (Amendment) Act 2012 (Act A1441) due to under same subsidiaries.			
Verification Statement:	Currently, Sungai Kubud Estate still liaise with CePSWaM at Keresa POM and identification of person that will be sent for training still in process.			

3.4 Summary of the Nonconformities and Status

CAR Ref.	Clause & Category (Major / Minor)	Issued Date	Status & Date (Closure)
1767946-201903-M1	Major 4.5.6.3	18/4/2019	Closed
1767946-201903-M2	Major 4.4.4.2 (d)&(e)	18/4/2019	Closed
1767946-201903-M3	Major 4.6.1.1	18/4/2019	Closed
1767946-201903-M4	Major 4.3.1.1	18/4/2019	Closed
1767946-201903-M5	Major 4.4.2.2	18/4/2019	Closed
2059467-202105-N1	Minor 4.3.1.3	21/05/2021	Closed (17/03/2022)
2059467-202105-N2	Minor 4.4.5.4	21/05/2021	Closed (17/03/2022)
2179153-202203-N1	Minor 4.4.4.2	17/03/2022	Open

3.5 Issues Raised by Stakeholders

IS#	Description
1	Issues: Department of Environment of Negeri Sarawak



Communication with Department of Environment of Negeri Sarawak, mentioned that there are no issues related to environment for Sungai Kubud Estate. Other than that, all estates will be monitored by Sarawak national resources and environment bodies.

Management Responses:

Sungai Kubud Estate management will maintain compliance on legal requirement on environment and will update with DOE any issues related.

Audit Team Findings:

No further action.

2 Issues: National Resources and Environment Bodies (NREB)

Interview with National Resources and Environment Bodies (NREB) confirm that they understand consultation and communication process in Sungai Kubud Estate. Latest visit is in year 2019 before the pandemic. There are no issues related to environment for Sungai Kubud Estate.

Management Responses:

Estate management will maintain compliance and cooperate with NREB on any issues.

Audit Team Findings:

No further action.

3 Issues: Long House Buyong

Interview with Mr Buyong A/K Banda, chief of long house Buyong and headmaster SK Bukit Balai confirmed that good relationship has been established by the management with long house and school.

Management Responses:

Estate management will maintain good relationship with long house and school.

Audit Team Findings:

No further action.

4 Issues: Contractor (Wagro Trading, Yun Hau Sdn Bhd, Iba Canteen)

All contractors provided services to Sungai Kubud Estate more than 5 years. As per interview, they understand legal compliance and prohibition use underage and force labour workers. It has been verified there is no issues of payment and payment has been done according to payment term.

Management Responses:

Estate management will monitor compliance of legal requirement for all contractor and update contractor for any new amendment. Current practice of payment method will be continued.

Audit Team Findings:

No further action.

Issues: Worker's Representative/Gender Committee.

Sample of local and foreign workers has been interviewed. As per interview, there is issues has been raised where policy and procedure has been communicated to all workers. Salary payment is in line with local regulations. All workers interviewed satisfied with accommodation provided by the company.

Management Responses: Management team will keep update on any update of legal requirement to ensure that all workers will be paid compliance with legal requirement.

Audit Team Findings: No other issues.

6 Issues: Klinik Kesihatan Tubau



Klinik Kesihatan Tubau is located at the main road to Bintulu any will accept any emergency cases in Sungai Kubud Estate. As for now, good relationship has been maintained and there are no issues related to death has been reported. PIC is aware about complaint and communication procedure.

Management Responses:

Estate management will maintain good relationship with long house and school.

Audit Team Findings:

No further action.

3.6 List of Stakeholders Contacted

Government Officer: Sekolah Kebangsaan Batu Balai Klinik Kesihatan Tubau	Community/neighbouring village: Long House Buyong
Suppliers/Contractors/Vendors:	Worker's Representative/Gender Committee:
Wagro Trading	Gender committee member
Yun Hau Sdn Bhd	Local and foreign workers
Iba Canteen	Management and staff



Section 4: Assessment Conclusion and Recommendation

Acknowledgement of Internal Responsibility and Formal Sign-off of Assessment Findings

Based on the findings during the assessment Keresa Plantations Sdn Bhd, Sungai Kubud Estate Certification Unit complies with the *MS 2530-3:2013*. It is recommended that the certification of Keresa Plantations Sdn Bhd, Sungai Kubud Estate Certification Unit is approved and/or continued.

Acknowledgement of Assessment Findings	Report Prepared by
Name: A. K. Kumaran	Name: Mohd Razaleigh bin Mohamad
Company name: Keresa Plantations Sdn Bhd	Company name: BSI Services (Malaysia) Sdn Bhd
Title: General Manager	Title: Client manager
Signature:	Signature:
Date: 30/03/2022	Date: 24/03/2022



Appendix A: Summary of the findings by Principles and Criteria

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

	Criterion / Indicator	Assessment Findings	Compliance			
4.1 Princ	1.1 Principle 1: Management commitment & responsibility					
Criterion	4.1.1 - Malaysian Sustainable Palm Oil (MSPO) Policy					
4.1.1.1	A policy for the implementation of MSPO shall be established. - Major compliance -	MSPO policy has been established and documented in the document title MSPO implementation and commitment that has been signed by senior group general manager on April 2015.	Complied			
4.1.1.2	The policy shall also emphasize commitment to continual improvement. - Major compliance -	Stated in the above policy that the management of Keresa Plantations Sdn Bhd and is committed to sustainable development and continuous improvement on growing and through implementation and compliance to MSPO requirement.	Complied			
Criterion	Criterion 4.1.2 – Internal Audit					
4.1.2.1	Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for further improvement. - Major compliance -	Internal audit procedure has been established and documented in the document title "Internal audit procedure" on July 2015 by Total quality management unit. Stated in the in the procedure that the frequency of the audit is at least once a year or determined by the management review based on the importance of the audit and findings of the previous audit.	Complied			
		There is an evidence that internal audit was planned for year 2022 and verified based on the audit plan & schedule that, audit plan submitted by Madam Julia Andrew on 03/02/2022 and the audit conducted on 17/02/2022.				



	Criterion / Indicator	Assessment Findings	Compliance			
4.1.2.2	The internal audit procedures and audit results shall be documented and evaluated, followed by the identification of strengths and root causes of nonconformities, in order to implement the necessary corrective action. - Major compliance -	Internal audit procedure has been established and documented in the document title "Internal audit procedure" on July 2015 by Total quality management unit. Stated in the in the procedure that the frequency of the audit is at least once a year or determined by the management review based on the importance of the audit and findings of the previous audit. MSPO internal audit report had been made available in the document title MSPO Internal audit (IA) that has been prepared by sustainability and compliance department dated 17/02/2022. Total 3 Major and 1 Minor Nonconformities has been raised during the audit. Identification of root cause, correction and corrective action has been done for all the non-conformities have been raised. Sample has been taken for non-conformities of standard FFB delivery chit has not been used, incompliance of disposal and handling empty chemical container.	Complied			
4.1.2.3	Report shall be made available to the management for their review. - Major compliance -	MSPO internal audit report had been made available in the document title MSPO Internal audit (IA) that has been prepared by Sustainability and Compliance Department dated 17/02/2022. Total 3 Major and 1 Minor Nonconformities has been raised during the audit.	Complied			
Criterion	Criterion 4.1.3 — Management Review					
4.1.3.1	The management shall periodically review the continuous suitability, adequacy and effectiveness of the requirements for effective implementation of MSPO and decide on any changes, improvement and modification. - Major compliance -	Management review has been conducted on 04/03/2022 and it has been confirmed that management review will be done on annual basis. Management review has been attended by representative from the estate and sustainability & compliance department. Among the issues that has been discuss during the meeting is previous internal audit finding, status of complaint and any changes that affect MSPO implementation.	Complied			



	Criterion / Indicator	Assessment Findings	Compliance
Criterion	Criterion 4.1.4 — Continual Improvement		
4.1.4.1	The action plan for continual improvement shall be based on consideration of the main social and environmental impact and opportunities of the company. - Major compliance -	The estate works with SCD to established Continuous Improvement Plan which based on Economic Values: Better Management Systems, Social Value: Health and Safety at Workplace, Environmental Values: Control of Pollution and Significant Impacts on Environment, Social Values: Core labour Standards and Community: Action Plan. As reviewed in Continuous Improvement Plan dated 01/01/2022.	Complied
		Among the plan Established as follows: Economic Values: Better Management Systems	
		Plantation records register and update	
		Monthly workplace and labour line inspections	
		3. Action requests system introduce	
		Social Value: Health and Safety at Workplace	
		OSH site audit and workplace assessment	
		2. List of major infra works to improve OSH compliance	
		3. Noise risk assessment	
		Environmental Values: Control of Pollution and Significant	
		Impacts on Environment	
		Water quality analysis	
		2. Buffer zone and riparian demarcation guidelines and implementation	
		3. Pilot projects implemented: domestic wastewater, green plan for plantations, pollution control	
		Social Values: Core labour Standards	
		Annual consultation with workers/staff – Satisfaction Survey	



	Criterion / Indicator	Assessment Findings	Compliance
		 Annual audit of social policies, records and procedures Workers monthly dialogue Community: Action Plan Improving records of benefits/investment in communities Social engagement program Road and fertiliser subsidy/support mechanism 	
4.1.4.2	The company shall establish a system to improve practices in line with new information and techniques or new industry standards and technology (where applicable) that are available and feasible for adoption. - Major compliance -	Currently there is no new technology or work method being made in the main daily operation of the estate. The existing practice being continued.	Complied
4.1.4.3	An action plan to provide the necessary resources including training, to implement the new techniques or new industry standard or technology (where applicable) shall be established. - Major compliance -	The estate has appointed the assistant manager as in charge person to implement and monitor any new technologies being implemented and training of other personnel. Action is documented under document named Continuous Improvement Plan dated 01/01/2022 by SCD. Most of the action plan is still on going and time frame for completion is being monitored by the person in charge.	Complied
4.2 Princ	iple 2: Transparency		
Criterion	4.2.1 – Transparency of information and documents relevant	to MSPO requirements	
4.2.1.1	The management shall communicate the information requested by the relevant stakeholders in the appropriate languages and forms, except those limited by commercial confidentiality or disclosure that could result in negative environmental or social outcomes.	Records of information request has been maintained in the document title "Records of request" by the management. Sample has been taken by the auditor for information request by MPOB on monthly seedling records and from IOI Seed marketing for MPOB nursery licences. It has been confirmed	Complied



	Criterion / Indicator	Assessment Findings	Compliance
	- Major compliance -	through interview with stakeholders, that information has been provide appropriate languages by the management of Sungai Kubud Estate.	
4.2.1.2	Management documents shall be publicly available, except where this is prevented by commercial confidentiality or where disclosure of information would result in negative environmental or social outcomes. - Major compliance -	Internal memo has been disseminated to all executive, staff, workers and stakeholders dated 01/01/2020 where has out line list of documents that has been made publicly available such as land title, OSH plan, complaint and grievance records and company policy. The memo has been signed by Mr A.K Kumaran, General manager for estate and mill Keresa group.	Complied
Criterion	4.2.2 – Transparent method of communication and consultation	ion	
4.2.2.1	Procedures shall be established for consultation and communication with the relevant stakeholders. - Major compliance -	Keresa Plantations Sdn Bhd have established Procedures for Communication of Social Policies (Chapter 3, Reference No: SOC 3.1, Date issue: Dec 2009, Version 1) and Complaints & Grievances Procedure (Reference No: SOC 3.2, Version 1) that define the responsibilities and actions required for receiving, recording and responding to enquiries and requests from internal and external stakeholders.	Complied
		The procedure outlines the process of communication on the social policies, lodging grievances and monitoring implementation. The Standard Operating Procedure has identified mechanisms for consultation and communication with the relevant stakeholders.	
		Sg. Kubud Estate have implemented the "Communication and Consultation Management Guidelines" as evidenced by the maintenance of filing systems for recording written requests for assistance and information. Sighted the file for Workers Complaints available at the estates.	
		The Estate has shown a good communication, by publishing the flow chart of Procedure "Pengurusan Aduan Pekerja/Stakeholder" at the notice board in front of estate office and housing complex. The feedback can be	



	Criterion / Indicator	Assessment Findings	Compliance
		forwarded to the estate management or to Suggestion Box located at the muster ground and office.	
4.2.2.2	A management official should be nominated to be responsible for issues related to Indicator 1 at each operating unit. - Minor compliance -	Person in charge for communication and consultation has been appointed and sighted base on the appointment letter dated 02/04/2021 to Mdm. Suzella Demie AK Lawrence that has been signed by Mr. Abdul Aziz Zainal Abidin. Stated in the appointment letter, her responsibilities as social management representative such as to ensure process need for the social system has been establish, implement and maintain. She also responsible to report performance of the social system or any need for improvement to top management and as liaison with external parties related to social matters.	Complied
4.2.2.3	List of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders should be properly maintained. - Major compliance -	List of stakeholders has been established by the management of Sungai Kubud Estate and has been documented in the document title "Stakeholder register" Stakeholders has been classified into 3 different categories which are internal stakeholders, local communities and contractor. Sighted in the map title "Locality map showing others plantations and small holder surrounding Sungai Kubud Estate" that the estate has been surrounded by different plantations and smallholder (SOP Sebaju, GP Pusaka, Jendela Maju and DO Pelitanah).	Complied
		Stakeholder consultation has not been conducted due to pandemic COVID-19 and the management of Sungai Kubud Estate has taken their initiative to send memo to all stakeholder as a method of communication and feedback collection.	
Criterion	4.2.3 – Traceability		
4.2.3.1	The management shall establish, implement and maintain a standard operating procedure to comply with the	The management has established procedure for traceability and documented in "Procedure Ketelurusan (Traceability) Untuk Penghasilan	Complied



	Criterion / Indicator	Assessment Findings	Compliance
	requirements for traceability of the relevant product(s). - Major compliance -	Buah Tandan Segar". Refer document no. SOP/MSPO/KPSB/SG.KUBUD, rev. no. 01 dated 01/03/2019.	
4.2.3.2	The management shall conduct regular inspections on compliance with the established traceability system. - Major compliance -	The management ensure the traceability system established were effectively implemented by conducting Traceability Audit on annually basis. Reviewed the Traceability Audit report dated 04/03/2022 conducted by the Sustainability and Compliance Executives. The audit focus on FFB driver daily collection, bunch count and weight.	Complied
4.2.3.3	The management should identify and assign suitable employees to implement and maintain the traceability system.	The management has appointed the Sustainability and Compliance Officer as Traceability Representative as per appointment letter dated 02/04/2021 signed by the Deputy General Manager.	Complied
	- Minor compliance -		
4.2.3.4	Records of sales, delivery or transportation of FFB shall be maintained.	The estate maintains the records for all FFB transported to the mill. Reviewed the FFB dispatch records as follows:	Complied
	- Major compliance -	FFB Tractor collection Chit no.: 026292, 026293	
		FFB Lorry Driver Chit no.: 027501	
		Mill Receive Weighing Ticket	
		1. Supplier: K1-Sungai Kubud Estate 1	
		2. Product: 0001-FFB	
		3. Nett weight: 10,520 kg	
		4. Delivery date: 01/03/2022	
		5. Weighbridge ticket no.: 210623	
		6. D.O. no.; 027501	
		7. MSPO certificate no.: MSPO 702706	
1		8. MSPO certificate validity: 16/06/2024	

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Criterion / Indicator	Assessment Findings	Compliance
	FFB Tractor collection Chit no.: 026471	
	FFB Lorry Driver Chit no.: 027511	
	Mill Receive Weighing Ticket	
	1. Supplier: K2-Sungai Kubud Estate 2	
	2. Product: 0001-FFB	
	3. Nett weight: 14,680 kg	
	4. Delivery date: 02/03/2022	
	5. Weighbridge ticket no.: 210680	
	6. D.O. no.; 027501	
	7. MSPO certificate no.: MSPO 702706	
	8. MSPO certificate validity: 16/06/2024	
	FFB Tractor collection Chit no.: 026297	
	FFB Lorry Driver Chit no.: 027515	
	Mill Receive Weighing Ticket	
	1. Supplier: K1-Sungai Kubud Estate 1	
	2. Product: 0001-FFB	
	3. Nett weight: 12,960 kg	
	4. Delivery date: 03/03/2022	
	5. Weighbridge ticket no.: 210720	
	6. D.O. no.; 027515	
	7. MSPO certificate no.: MSPO 702706	
	8. MSPO certificate validity: 16/06/2024	

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	Criterion / Indicator	Assessment Findings	Compliance
4.3 Princ	ciple 3: Compliance to legal requirements		
Criterion	4.3.1 – Regulatory requirements		
4.3.1.1	All operations are in compliance with the applicable local, state, national and ratified international laws and regulations. - Major compliance -	The estate has maintained the systems for documentation, checking and assessment of legal compliance with applicable laws and regulations. Sample of permit and license reviewed as follows: 1. MPOB license for FFB 50365610200 valid until 28/02/2023 2. Trading license from LHDN license no 882820 valid until 14/04/2022 3. Diesel license from KPDNKK (BTU.P.02/2020(D)) valid until 13/07/2023 4. Petrol license form KPDNKK (SPL00005) has expired on 31/12/2021 The renewal application was pending due to inspection from Fire Department. The application was done on 31/12/2021 Natural Resources and Environment (Prescribed Activities) Amendment Order 1997 under First Schedule, Activity no.1 (i) Agricultural Development preparation of EIA is required for the project submission and approved by Natural Resoruces and Environmental Broad (NREB). Project name entitled "Proposed Sungai Kubud Oil Palm Estate, Lavang Land District, Sebauh Sub-District, Bintulu Division, Sarawak". Date of EIA approval: 5 December 2016, reference no.: (25) NREB/6-1/2G/48, serial no. 1591. Reviewed the reports for 4th quarter 2021 October – December 2021. OFI Monitoring by the estate management to contractor, supplier, canteen can be further improved to ensure compliance to legal requirement. Thus, OFI was raised.	OFI



	Criterion / Indicator	Assessment Findings	Compliance
4.3.1.2	The management shall list all laws applicable to their operations in a legal requirements register. - Major compliance -	The estate has established Legal Requirement of Keresa Plantations Sdn Bhd - Sungai Kubud Estate covering all applicable legal and other requirement to the estate including latest legal and other requirement update such as: a) "Akta Polis 1967" b) "Akta Std Min Perumahan Dan Kemudahan Pekerja 2019 (Pindaan)" c) "Perintah Gaji Minima 2020" d) "Akta Pencegahan Dan Pengawalan Penyakit Berjangkit 1988" e) "Perintah Kawalan Pergerakan 2020 – 2021" The SCD conducted compliance monitoring evaluation on quarterly basis. Latest monitoring was conducted on 02/01/2022.	Complied
4.3.1.3	The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force. - Major compliance -	Tracking system available to identify changes in the relevant regulations through head office, website information and the information are communicated from the Group Head Office. On the site verification, interviews with office personnel and records indicate that the system is appropriate to the operations. Tracking system on any changes in the law been well implemented.	Complied
4.3.1.4	The management should assign a person responsible to monitor compliance and to track and update the changes in regulatory requirements. - Minor compliance -	 The management has appointed the Sustainability and Compliance Officer as Legal Representative as per appointment letter dated 02/04/2021. Among the responsibility as follows: 1. Ensuring that processes needed for the legal system were established, implemented and maintained. 2. Reporting to top management on the performance of the legal system and any need of improvement 	Complied



	Criterion / Indicator	Assessment Findings	Compliance
		3. Ensuring the promotion of awareness of legal requirement throughout organization	
		4. Liaison with external parties on matters to the legal system.	
Criterion	4.3.2 – Lands use rights		
4.3.2.1	The management shall ensure that their oil palm cultivation activities do not diminish the land use rights of other users. - Major compliance -	The estate lands were leased by the company with NCR land. Interview with the surrounding communities and stakeholders confirm that there is no land dispute.	Complied
4.3.2.2	The management shall provide documents showing legal ownership or lease, history of land tenure and the actual use of the land. - Major compliance -	Sg Kubud Estate was under the Native Customary Rights (NCR) land in Sarawak. Sighted the agreement as below: 1. Letter from Keresa Plantations Sdn Bhd to YBhg Datu Jaul Samion, Setiausaha Tetap, Kementerian Kemajuan Tanah, dated 06/11/2012 stating the lease of NCR land of Rh. Iba, Sungai Sujan, Pandan. 2. Letter from settlers of Rh. Iba, Sg. Sujan, Pandan to YBhg Datu Jaul Samion, Kementerian Kemajuan Tanah, dated 17/10/2012 stating the willingness of Rh Iba to allow Keresa Plantations Sdn Bhd to develop their NCR and ancestral land for a period of 30 years. Memorandum of agreement and supplementary agreement with the 2 long houses dated December 2011, August 2012, and September 2012. No changes from previous audit. Land title from Sarawak state government dated 15/06/2015 has been verified and stated there are 9 lots of land with total area 3526.10Ha. Details as per below Lot number Hectarage Hectarage 42 1401.723	Complied



	Criterion / Indicator	Assessment Findings	Compliance
		41 46.170 4 86.766 5 15.422	
4.3.2.3	Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable. - Major compliance -	It has been verified during the site visit that boundary marker has been clearly demarcate and properly maintained. Sample of boundary markers as per below: a. Block SK1319 boundary marker 542 and 541	
		b. Block SK1203 boundary marker number 321c. Block SK1206 boundary marker number 322	
4.3.2.4	Where there are, or have been, disputes, documented proof of legal acquisition of land title and fair compensation that have been or are being made to previous owners and occupants; shall be made available and that these should have been accepted with free prior informed consent (FPIC). - Minor compliance -	It has been confirmed base on the interview with the stakeholders that there are no disputes related to the land. For FPIC, management will use procedure: Complaints & Grievance Procedure with ref. no. SOC 3.2 dated December 2009, Version 1.0. More details provided in 4.4.2.1.	
Criterion	4.3.3 – Customary rights		
4.3.3.1	Where lands are encumbered by customary rights, the company shall demonstrate that these rights are understood and are not being threatened or reduced. - Major compliance -	Sg Kubud Estate was under the Native Customary Rights (NCR) land in Sarawak. Sighted the agreement as below: 1. Letter from Keresa Plantations Sdn Bhd to YBhg Datu Jaul Samion Setiausaha Tetap, Kementerian Kemajuan Tanah, dated 06/11/2012 stating the lease of NCR land of Rh. Iba, Sungai Sujan, Pandan.	
		 Letter from settlers of Rh. Iba, Sg. Sujan, Pandan to YBhg Datu Jau Samion, Kementerian Kemajuan Tanah, dated 17/10/2012 stating the 	



	Criterion / Indicator	Assessment Findings	Compliance
		willingness of Rh Iba to allow Keresa Plantations Sdn Bhd to develop their NCR and ancestral land for a period of 30 years.	
		Memorandum of agreement and supplementary agreement with the 2 long houses dated December 2011, August 2012, and September 2012. No changes from previous audit.	
		It has been confirmed base on the interview with the stakeholders that there are no disputes related to the land.	
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights land, if any, should made available. - Minor compliance -	Maps of the area of estate has been clearly established and documented in the maps title "Land situated at Sungai Sejan Kubud, Bintulu misc pla number CMAPS2015133_C dated 09/09/2015.	Complied
4.3.3.3	Negotiation and FPIC shall be recorded and copies of negotiated agreements should be made available. - Major compliance -	Refer to indication 4.3.3.1.	Complied
4.4 Princ	ciple 4: Social responsibility, health, safety and employ	ment condition	
Criterion	4.4.1: Social Impact Assessment (SIA)		
4.4.1.1	Social impact should be identified and plans are implemented to mitigate the negative impacts and promote the positive ones. - Minor compliance -	Social impact assessment has been done conducted and updated for year 2021/2022 on 11/08/2021 and next assessment will be done on 11/08/2022. Findings of the assessment has been classified into 2 category which are positive and negative findings. There are 3 negative findings has been highlighted which are less activities have been done in year 2021 for sport and recreation, pricing of grocery at canteen is more expensive compare to town and local communities requested to repair roads.	Complied



	Criterion / Indicator	Assessment Findings	Compliance
		Management plan has been established for the negative that has been highlighted. For issues of grocery pricing, the management has conduct food pricing monitoring every 6 months on 23/07/2021 and 10/12/2021.	
Criterion	4.4.2: Complaints and grievances		
4.4.2.1	A system for dealing with complaints and grievances shall be established and documented. - Major compliance -	Complaint procedure has been established by the management in the document title "Chapter 3, Complaint and grievances procedure" reference number SOC 3.2 revised on October 2021. Stated in the procedure that there are 3 methods to lodge complaint which are through complaint box, email or written and verbal through supervisor and manager.	Complied
4.4.2.2	The system shall be able to resolve disputes in an effective, timely and appropriate manner that is accepted by all parties. - Major compliance -	As stated in above procedure, any complaint and grievance that has been received need to be resolve within 10 days and if there is no solution for the complaint, the issues will be sent to general manager and next to chief executive officer with total 21 days of responds days. Sample of complaint records has been taken by auditor and verified in the document "Borang Aduan" Most of the complaint that has been sampled is related to housing repair. There is evidence that all complaint has been responded within the timeline as per stated in the SOP.	Complied
4.4.2.3	A complaint form should be made available at the premises, where employees and affected stakeholders can make a complaint. - Minor compliance -	Complaint box has been placed at the estate office and muster ground as one of the channels to submit any complaint. Complaint form has been made available. Other than that, complaint can be made verbally through PIC and email.	Complied
4.4.2.4	Employees and the surrounding communities should be made aware that complaints or suggestions can be made any time. - Minor compliance -	Employees & Stakeholders are made aware that the complaints or suggestions can be made at any time to the management. They are frequently reminded during the meetings conducted with the workers representatives and leaders of the long houses.	Complied



	Criterion / Indicator	Assessment Findings	Compliance
		Verified through interview with the employees and surrounding communities, it was understood that they are aware that complaints or suggestions can be made any time and the modes available for them to voice out the complaints or suggestions.	
4.4.2.5	Complaints and resolutions for the last 24 months shall be documented and made available to affected stakeholders upon request. - Major compliance -	Sample of complaint records has been taken in year 2020, June where a worker has made a complaint on housing repair. It has been confirmed that complaint for the last 24 months has been maintained.	Complied
Criterion	4.4.3: Commitment to contribute to local sustainable develop	ment	
4.4.3.1	Growers should contribute to local development in consultation with the local communities. - Minor compliance -	Records of contribution to local development has been maintained and details as per below: a. Road repair to long house Rh Buyong and Rh Iba 09/03/2022 b. Contribution 10 trip of stone on 03/04/2021 c. Construction of drain at Rh Iba	Complied
Criterion	4.4.4: Employees safety and health		
4.4.4.1	An occupational safety and health policy and plan shall be documented, effectively communicated and implemented. - Major compliance -	Keresa Plantations Sdn Bhd has established Occupational Safety, Health and Hygiene Policy Statement signed by the Managing Director dated 17/10/2017. In the policy stated the company commitment to ensure and promote the safety work environment for the workers and operations. The policy was communicated through training, briefing and displayed on notice board. The estates visited has established safety and health plan FY 2021/22 covering on training, OSH audit, workplace inspection, OSH meeting and etc.	Complied



	Criterion / Indicator		Assessment Findings	Compliance
		1.	The estate conducted Fire Drill on annually basis. Reviewed the Fire Drill training report conducted on 25/07/2021with average evacuation time recorded at 30 minutes. The estate conducted medical surveillance for sprayers on annually basis. Reviewed the medical surveillance records dated 27/06/2021 for	
		_	7 workers. All were found fit to work as sprayers. The estate conducted toolbox briefing on occupational safety and health regularly during muster briefing. Reviewed the toolbox briefing records dated 14/02/2022, 15/02/2022, 18/02/2022, 21/02/2022 and 23/02/2022.	
4.4.4.2	The occupational safety and health plan shall cover the following: a) A safety and health policy, which is communicated and implemented. b) The risks of all operations shall be assessed and documented. c) An awareness and training programme which includes the following requirements for employees exposed to pesticides: i. all employees involved shall be adequately trained on safe working practices ii. all precautions attached to products shall be properly observed and applied d) The management shall provide the appropriate PPE at the place of work to cover all potentially hazardous operations as identified in the risk assessment and	a.	Keresa Plantation Sdn. Bhd. has established Occupational Safety, Health and Hygiene Policy Statement signed by the Managing Director dated 17/10/2017. In the policy stated the company commitment to ensure and promote the safety work environment for the workers and operations. The policy was communicated through training, briefing and displayed on notice board. The estate has conducted assessment for risk on all the operations and documented in Hazard Identification, Risk Assessment, and Risk Control (HIRARC), Chemical Hazard Risk Assessment (CHRA) and Noise Risk Assessment. The assessment covers all main operations and support operations such as harvesting, weeding, manuring, office operation, security, pest and disease and other support operation. Reviewed the repots as follows: 1. HIRARC was reviewed was conducted on annually basis or when accident occur. Reviewed the HIRARC for grass cutting operation reviewed on 09/06/2021 due to accident occur on 27/05/2021 and	Minor Non- Compliance

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Criterion / Indicator	Assessment Findings	Compliance
control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC).	harvesting and loading operation reviewed on 08/09/2021 due to accident occur on 01/09/2021	
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. 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. 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. h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees. i) Employees trained in First Aid should be present at all field operations. A First Aid Kit equipped with approved	 Chemical Health Risk Assessment was conducted on 20/03/2019 by assessor with DOSH reg. no. HQ/16/ASS/00/33. Refer report no. HQ/16/ASS/00/33 – 2019/007. Noise Risk Assessment was conducted on 03/03/2022 by assessor with DOSH reg. no. HQ/15/PEB/00/145. Refer report no. HQ/15/PEB/00/145-2022/008. The estate has established training program for employees exposed to chemicals including sprayers and storekeeper to ensure the continuous awareness to the employee. The training was conducted by the Executives, field supervisors and representative form the chemical suppliers to the supervisors and operators. Reviewed the training records as stated in criteria 4.4.6.1. The estate issue PPE to the workers base on recommendation by CHRA and HIRARC conducted. Noted during site visit at spraying and harvesting area, the workers wear the appropriate PPE provided and awareness of the PPE usage were satisfactory. Reviewed the PPE dated 05/01/2022, 06/01/2022, 09/01/2022, 12/01/22, 03/02/2022, 05/02/2022, 08/03/2022 and 16/03 2022 for workers with employment ID as follows: 10631 12095 	
contents should be available at each worksite.j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.- Major compliance -	3. 12192 4. 10159 5. 12242 6. 12346	

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Criterion / Indicator	Assessment Findings	Compliance
	7. 12304	
	8. 2144 e. Keresa Plantations Sdn Bhd has established Standard Operating Procedure for Chemical handling documented in "Procedure Tatakerja Selamat: Pengendalian Racun and Mencampur Racun", dated 26/10/2021.	
	f. The management has appointed the Acting Safety Officer as Safety and Health representative as per appointment letter dated 24/01/2022 signed by the Deputy General Manager.	
	The estate has established Safety and Health Committee consist of secretary, employer and employee representative from both estates. The committee conduct meeting on quarterly basis.	
	g. The committee conducted meeting to discuss issue on occupational safety and health on quarterly basis. Reviewed the minutes meeting dated 24/04/2021, 05/06/2021, 04/09/2021, 16/10/2021 and 05/03/2022.	
	h. Keresa Plantations Sdn Bhd has established Emergency Response Procedure. Refer document no. ERP 1/2011 dated 23/08/2011.	
	i. The estate has identified and trained First Aider in the estate. The identified first aider were office clerk, storekeeper, mechanic, babysitter, maintenance workers and field mandore. The first aider was trained regularly to ensure their understanding on the first aid kit usage. Reviewed the latest training records dated 25/02/2022. The estate Medical Assistant conducted first aid kit inspection on monthly basis. Reviewed monitoring records dated 06/01/2022, 10/02/2022 and 10/03/2022.	



	Criterion / Indicator	Assessment Findings	Compliance
		j. Accident records were available for review. JKKP 8 for 2021 was submitted to DOSH through MyKKP system on 12/01/2022.	
		Minor non-conformities	
		FY 2021, there were 4 accident with 7 days Lost Time Accidents which were not reported to JKKP 8 submitted to DOSH on 12/01/2022. As per Guidelines on Safety and Health (Notification of Accident, Dangerous Occurrence, Occupational Poisoning and Occupational Disease) Regulations 2004 [NADOPOD] under Chart 1: What An Employer Must Do In The Case Of An Accident, Dangerous Occurrence, Occupational Poisoning Or Occupational Disease stated that for Other injury causing incapacity for less than 5 days, Make and keep record of the accident / dangerous occurrence/occupational poisoning/ disease in form JKKP 8. Thus, minor noncompliance was raised.	
Criterion	4.4.5: Employment conditions		
4.4.5.1	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. - Major compliance -	The management has established a policy on good social ethics regarding human rights such as Special Labour Policy dated 18/09/2019, Equal Rights Policy dated 01/12/2009, Prevention of Sexual Harassment & Domestic Violence in the Workplace Policy dated 01/12/2009 and Freedom of Association Policy dated 01/12/2009, has been signed off by Managing Director of the group.	Complied
		The "Keresa Sustainability Policy" is displayed in notice boards inside the office as well as outside the office. The policy also publicly available through the official website: http://www.keresa.com.my	
		The policy has been communicated to all workers and stakeholders during morning muster briefings, displayed at strategic places such as office and	



	Criterion / Indicator	Assessment Findings	Compliance
		line sites and communicated during meetings with the workers and relevant stakeholders.	
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. - Major compliance -	Keresa Plantations Sdn Bhd has established Equal Rights Policy, signed by Managing Director dated 01/12/2009 to ensure equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics. Inspection of a sample of pay records and interviews of staff and workers at the both estates did not identify any issues related to discrimination.	Complied
4.4.5.3	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. - Major compliance -	Sungai Kubud Estate is located in the district of Sebuyau with minimum wages has been set at MYR 1100 for monthly basis and MYR 42.39 for daily basis base on Minimum wages order 2020. Sample of 10 different pay slips for month March, June and September for different work category has been taken by auditor for verification. Workers ID: 11953, General workers Workers ID: 11803, harvesters Workers ID: 12373, General workers Workers ID: 10027, FFB loaders Workers ID: 11868, harvesters.	Complied
4.4.5.4	Management should ensure employees of contractors are paid based on legal or industry minimum standards according to the employment contract agreed between the contractor and his employee. - Minor compliance -	Not applicable since there is no contractor that provide workers in the estate during the audit. There is only one contractor for hiring machineries.	Not applicable
4.4.5.5	The management shall establish records that provide an accurate account of all employees (including seasonal	Keresa Plantations Sdn Bhd has a register of all staffs and workers at the premise. The detail includes full name, gender, date of birth, date joined	Complied



	Criterion / Indicator	Assessment Findings	Compliance
	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.	and job title. The copy of passport and permit etc. were maintained in the employee's personnel files.	
	- Major compliance -		
4.4.5.6	All employees shall be provided with fair contracts that have been signed by both employee and employer. A copy of employment contract is available for each and every employee indicated in the employment records. - Major compliance -	There are Employment Contracts for all staffs and workers including foreign workers. Pay and conditions are documented in the employment contract and are in accordance with the Minimum Wages Standards. Inspection of a sample of employee contracts confirmed that terms and conditions are clearly outlined and have been signed by the worker for the respective estates and the management representatives.	Complied
		Workers ID: 11953, General workers Workers ID: 11803, harvesters	
		Workers ID: 12373, General workers	
		Workers ID: 10027, FFB loaders	
		Workers ID: 11868, harvesters.	
4.4.5.7	The management shall establish a time recording system that makes working hours and overtime transparent for both employees and employer.	Working hours is 8 hours a day from Monday to Saturday. The overtime offered is a maximum of 104 hours which is in accordance to Malaysian Law.	OFI
	- Major compliance -	There is evidence that Sungai Kubud Estate maintain a checkroll book to record the worker's attendance during the morning muster. The muster book is available for verification.	
		OFI	



	Criterion / Indicator	Assessment Findings	Compliance
		Time recording systems for all workers can be further improve by looking into the effectiveness of the monitoring system by the management itself. Thus, OFI was raised.	
4.4.5.8	The working hours and breaks of each individual employee as indicated in the time records shall comply with legal regulations and collective agreements. Overtime shall be mutually agreed and shall always be compensated at the rate applicable and shall meet the applicable legal requirement. - Major compliance -	The working hours and break time have been clearly stated in the Employment Contract. Sighted in the Contract Agreement the rate of overtime which is agreed by both parties. There is no complaint received regarding payment or forced to work on overtime during site interview.	Complied
4.4.5.9	Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements. - Major compliance -	Salary slips clearly shows the calculations of gross salary, all legal deductions and net salary of a worker. Workers interviewed confirmed that they are being paid in accordance with the minimum wage requirements. Individual pay slips were distributed to all workers on salary day. A copy of pay slip is also kept in the estate office. Sample as per below: Workers ID: 11953, General workers Workers ID: 11803, harvesters Workers ID: 12373, General workers Workers ID: 10027, FFB loaders Workers ID: 11868, harvesters	Complied
4.4.5.10	Other forms of social benefits should be offered by the employer to employees, their families or the community such as incentives for good work performance, bonus payment, professional development, medical care and	Interviews with local and foreign workers indicated that they are satisfied with the standard of housing and facilities provided by Sungai Kubud Estate. Electricity and water are provided without charges. Health Clinic has been provided for the employees and family members with free treatment.	Complied



	Criterion / Indicator	Assessment Findings	Compliance
	health provisions Minor compliance -	Outturn incentive for daily attendance on the muster and incentive of contract extension for foreign workers if they renew for three year and above. Local employees have yearly bonus based on personal performance. Due to the COVID-19 Pandemic all workers are provided with Emergency Allowance to help them during the crisis.	
4.4.5.11	In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities in compliance with the Workers' Minimum Standards Housing and Amenities Act 1990 (Act 446) or any other applicable legislation. - Major compliance -	Site visit has been conducted to living quarters and there is evidence that workers housing has been maintained in good condition and habitable. Based on interview with the workers, it has been confirmed that domestic waste has been collected and disposed twice a week and there are workers has been allocated to maintain the line site area. Facilities that has been provided such as health clinic, sports field, community hall, crèche, and places of worship.	Complied
		Line site inspection has been conducted on weekly basis and sample has been taken for inspection that has been done on 04/03/2022 and 10/03/2022. Stated in the inspection reports, there is no negative issues has been identified.	
4.4.5.12	The management shall establish a policy and provide guidelines to prevent all forms of sexual harassment and violence at the workplace. - Major compliance -	Internal policy for sexual harassment has been established in the document title "Polisi Pencegahan Gangguan Seksual dan Keganasan Rumahtangga Di Tempat Kerja" dated 01/12/2009 that has been signed by chief executive officer, Mr Graeme Ian Brown. Stated in policy that sexual harassment and domestic violence will be treated as one of works misconduct. Any sexual harassment issues need to be discussed with immediate superior or social liaison that has been appointed.	Complied
4.4.5.13	The management shall respect the right of all employees to form or join trade union and allow workers own representative(s) to facilitate collective bargaining in accordance with applicable laws and regulations.	The management of Keresa Plantations Sdn Bhd has established internal policy to respect the right for all employee to form or join any union and has been documented in the document title "Polisi Kebebasan"	Complied



	Criterion / Indicator	Assessment Findings	Compliance
	Employees shall be given the freedom to join a trade union relevant to the industry or to organize themselves for collective bargaining. Employees shall have the right to organize and negotiate their work conditions. Employees exercising this right should not be discriminated against or suffer repercussions. - Major compliance -	Berpersatuan" dated 01/12/2009 and signed by chief executive officer, Mr Graeme Ian Brown. There is no union in Sungai Kubud Estate, however an initiative has been taken to conduct a meeting once a year with the workers representative from different races such as local workers, Mkasar, Kendari, Bugis and Jawa. Latest meeting that has been done is on 05/03/2022.	
4.4.5.14	Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation. Work by children is acceptable on family farms, under adult supervision, and when not interfering with their education programmes. Children shall not expose to hazardous working conditions. - Major compliance -	There is total 2 of local workers and 96 foreign workers has been listed in the list of workers for Sungai Kubud Estate. It has been confirmed through document review, site visit and interview with workers that there no children and young workers has employed. Youngest workers have been recruited is 19 years old in year 2021.	Complied
Criterion	4.4.6: Training and competency		
4.4.6.1	All employees, contractors and relevant smallholders are appropriately trained. A training programme (appropriate to the scale of the organization) that includes regular assessment of training needs and documentation, including records of training shall be kept. - Major compliance -	The estate maintained the training records conducted. Reviewed the training records as follows: 1. Safety work procedure for fertiliser loading dated 05/02/2022 2. Safety work procedure and HCV and buffer zone for sprayers dated 17/02/2022 3. Safety work procedure for harvester training dated 11/01/2022 4. Safety work procedure for harvester training dated 18/12/2021 5. Safety work procedure for fertiliser application training dated 17/12/2021 6. Safety work procedure for harvester training dated 10/09/2021	Complied



	Criterion / Indicator	Assessment Findings	Compliance
		 7. Safety work procedure and for sprayers dated 09/09/2021 8. Safety work procedure for working at height training dated 08/05/2021 9. Safety work procedure training for tractor driver dated 26/04/2021 	
		 10. Safety work procedure for store keeper dated 30/03/2021 11. Safety work procedure for fertiliser application and PPE inspection dated 12/03/2021 12. Spraying training dated 10/03/2021 	
4.4.6.2	Training needs of individual employees shall be identified prior to the planning and implementation of the training programmes in order to provide the specific skill and competency required to all employees based on their job description. - Major compliance -	The estate has conducted training needs assessment prior to prepare the annual training plan for the year 2021 and 2022 for all the employee groups including new and existing workers and staffs. Training programs are based on worker's competency requirements. Workers must be properly trained before assigned to the respective work units. On-site observation or assessment will be carried out by field staff and	Complied
	Plajor compilance	assistant to monitor training effectiveness. The estate has also conducted assessment to the training attendees to assess the effectiveness of the training conducted. Base on the results, training needs analysis was conducted to identify training requirement of the employees.	
4.4.6.3	A continuous training programme should be planned and implemented to ensure that all employees are well trained in their job function and responsibility, in accordance to the documented training procedure. - Minor compliance -	Continuous training program are planned and implemented covering all employees and contractors as per the documented training procedure.	Complied



	Criterion / Indicator	Assessment Findings	Compliance
Criterion	4.5.1: Environmental Management Plan		
4.5.1.1	An environmental policy and management plan in compliance with the relevant country and state environmental laws shall be developed, effectively communicated and implemented. - Major compliance -	Keresa Plantations Sdn Bhd has an Environmental Policy Statement dated 27/12/2016 that has been signed by the Managing Director. The policy stated the company commitment to ensure that each part of the company assesses the environmental impact of its current and planned activities and implements an appropriate management system with the intention of reducing the impacts.	Complied
		 The estate has conducted Environmental Aspect and Impact assessment and established Environmental Improvement and Management Plan base on the results of the impact analysis. 	
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.	Keresa Plantations Sdn Bhd has conducted Environmental Impact Assessment as per report entitled "Proposed Sungai Kubud Oil Palm Estate, Lavang Land District, Sebauh Sub-District, Bintulu Division, Sarawak". Date of EIA approval: 5 December 2016, reference no.: (25) NREB/6-1/2G/48, serial no. 1591.	Complied
	- Major compliance -	The estate has conducted internal based environmental aspects and impacts based on Keresa Plantations Sdn Bhd operation. The assessment is conducted according to the Procedure Manual – Identification of Environmental Aspects and Evaluations of Environmental Impacts Ref: KPSB 1/2020 dated 7/1/2020. Reviewed the latest Environmental Aspect and Impact Assessment review conducted on 03/01/2022 by Senior Sustainability Executive.	
4.5.1.3	An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, effectively implemented and monitored. - Major compliance -	The estate has established environmental management plan base on the results of environmental aspects and impacts and recommendation from assessor report entitled "Proposed Sungai Kubud Oil Palm Estate, Lavang Land District, Sebauh Sub-District, Bintulu Division, Sarawak".	Complied



Criterion / Indicator	Assessment Findings	Compliance
	The estate submitted the Environmental Monitoring report on quarterly basis to the NREB as required. Reviewed the Environmental Monitoring Reports submitted to NREB for the period of Jan – Mar 2021, Apr – Jun 2021, Jul – Sep 2021 and Oct – Dec 2021.	
	The estates have established Environmental Improvement and Management Plan base on the results of the Environmental Aspect and Impact Assessment conducted. The plan was reviewed on annually basis. Reviewed the implementation of the management plan as follows:	
	1. The estate has conducted soil series identification in the estate conducted by the GIS Department. Among the soil series identified were Anderson 20.61%, Bijat 0.73%, Merit 9.39%, Merit/Bekenu 41.43%, Mukah 9.07%, Mukah/Anderson 3.54% and Nyalau/Bekenu 15.23%.	
	2. The estate ensures no open burning occur in the estate by conducting inspection at the labour quarters during Labour quarters Inspection. Reviewed the inspection records dated 24/02/2022, 04/03/2022 and 10/03/2022.	
	3. To optimize the water usage and reduce water wastage, the estate conducted inspection on pipe and tank during labour quarters inspection and site inspection. Reviewed inspection records dated 24/02/2022, 04/03/2022 and 10/03/2022.	
	The estate conducted monitoring at HCV and potential HCV area on monthly basis. Reviewed the patrolling reports dated 10/11/2021, 08/12/2021, 08/02/2022 and 08/03/2022.	
e continual improvement plan.	Program to promote the positive impacts was documented in the Continuous Improvement Plan. Reviewed the improvement plan as follows: Environmental Values: Control of Pollution and Significant	Complied
	e to promote the positive impacts should be continual improvement plan.	The estate submitted the Environmental Monitoring report on quarterly basis to the NREB as required. Reviewed the Environmental Monitoring Reports submitted to NREB for the period of Jan – Mar 2021, Apr – Jun 2021, Jul – Sep 2021 and Oct – Dec 2021. The estates have established Environmental Improvement and Management Plan base on the results of the Environmental Aspect and Impact Assessment conducted. The plan was reviewed on annually basis. Reviewed the implementation of the management plan as follows: 1. The estate has conducted soil series identification in the estate conducted by the GIS Department. Among the soil series identified were Anderson 20.61%, Bijat 0.73%, Merit 9.39%, Merit/Bekenu 41.43%, Mukah 9.07%, Mukah/Anderson 3.54% and Nyalau/Bekenu 15.23%. 2. The estate ensures no open burning occur in the estate by conducting inspection at the labour quarters during Labour quarters Inspection. Reviewed the inspection records dated 24/02/2022, 04/03/2022 and 10/03/2022. 3. To optimize the water usage and reduce water wastage, the estate conducted inspection on pipe and tank during labour quarters inspection and site inspection. Reviewed inspection records dated 24/02/2022, 04/03/2022 and 10/03/2022. The estate conducted monitoring at HCV and potential HCV area on monthly basis. Reviewed the patrolling reports dated 10/11/2021, 08/12/2021, 08/02/2022 and 08/03/2022.



	Criterion / Indicator	Assessment Findings	Compliance
		Water quality analysis Buffer zone and riparian demarcation guidelines and implementation Pilot projects implemented: domestic wastewater, green plan for plantations, pollution control	
4.5.1.5	An awareness and training programme shall be established and implemented to ensure that all employees understand the policy and objectives of the environmental management and improvement plans and are working towards achieving the objectives.	The estates visited continuously provide training to the workers to create awareness regarding the environmental policy and management plan established. Reviewed the training records as stated in criteria 4.4.6.1.	Complied
	- Major compliance -		
4.5.1.6	Management shall organize regular meetings with employees where their concerns about environmental quality are discussed.	Environmental related matters were discussed during OSH meeting. Reviewed the minutes meeting dated 24/04/2021, 05/06/2021, 04/09/2021, 16/10/2021 and 05/03/2022.	Complied
	- Major compliance -	Workers interview reveal that they are encouraged to discuss environmental issues with the management.	
Criterion	4.5.2: Efficiency of energy use and use of renewable energy		
4.5.2.1	Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within an appropriate timeframe. There should be a plan to assess the usage of non-renewable energy including fossil fuel, electricity and energy efficiency in the operations over the base period. - Major compliance -	The estate has established management plan to assess the usage of the non-renewable energy in the estate and documented in the GHG Emission – Reduction/Minimization Plan. Sighted the implementation of the management plan as follows: 1. The estates monitor the diesel consumption on monthly basis, which is reported monthly to head office. The use of the fossil fuel against the FFB production is being monitored.	Complied
	. aje. cepiianee	Reviewed the monitoring records FY 2021 as follows: Month	



Criterion / Indicator		Assessment Findings		Compliance	
		Jan 2021 Feb 2021 Mar 2021 Apr 2021 May 2021	4.22 4.93 4.12 3.40 3.36		
		Jun 2021 Jul 2021 Aug 2021 Sep 2021 Oct 2021 Nov 2021 Dec 2021 Average 2021	3.56 3.92 2.13 2.92 3.58 5.24 3.92 3.74	vehicle condition on daily basis.	
4522	The cit value wassing shall estimate the direct was a	Reviewed inspection month of March 20	n records for vehicle 22.	no. SD104 and SD105 for the	Committee
4.5.2.2	The oil palm premises shall estimate the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations. This shall include fuel use by contractors, including all transport and machinery operations. - Major compliance -	The estimate for operations, includi efficiency of their o	the direct usage of r ng fossil fuel, and e	I usage base on annual budget. non-renewable energy for their electricity to determine energy uel use by contractors, including	Complied
4.5.2.3	The use of renewable energy should be applied where possible. - Minor compliance -	There is no possible Estate.	e option for renewable	energy application at Sg Kubud	Complied



	Criterion / Indicator	Assessment Findings	Compliance
4.5.3.1	All waste products and sources of pollution shall be identified and documented. - Major compliance -	Based on waste management procedure dated 22/10/18. Among the waste products identified and documented including general waste and scheduled waste. Sources of waste were from the operation in estates and housing area. Common waste identified including domestic waste and scheduled waste. For estates, its reusable and recyclable wastes identified included empty fertilizer bags and triple rinsed empty chemical containers. Organic biomass waste generated by estates including fronds and chipped fell palms. Other specific activities such as maintenance and estate vehicle workshop generate few categories of scheduled waste such as SW 305, SW 306, SW 404, SW 408, SW 409 and SW 410.	Complied
4.5.3.2	A waste management plan to avoid or reduce pollution shall be developed and implemented. The waste management plan should include measures for: a) Identifying and monitoring sources of waste and pollution b) Improving the efficiency of resource utilization and recycling of potential wastes as nutrients or converting them into value-added by-products - Major compliance -	Waste management plan was established base on waste management procedure dated 22/10/18. Reviewed the implementation of the management plan as follows: 1. The estate monitors the empty pesticides containers inventory on daily basis recorded in Daily monitoring of Empty Spraying Jars. Reviewed the records for January - March 2022. 2. Domestic wastes were collected 3 times a week as per SOP established. Reviewed the collection records for January, February and March 2021. The estate ensures no open burning occur in the estate by conducting inspection at the labour quarters during Labour quarters Inspection. Reviewed the inspection records dated 24/02/2022, 04/03/2022 and 10/03/2022.	Complied
4.5.3.3	The management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper	SOP for scheduled waste dated 15/10/2009 was established. For scheduled wastes, the handling was done according to the legal requirement where a scheduled waste store was constructed in each operating unit for storage. For scheduled waste, the handling was done according to the legal	Complied



	Criterion / Indicator	Assessment Findings	Compliance
	and safe handling, storage and disposal. - Major compliance -	requirement where a scheduled waste store was constructed in each operating unit for storage. A company registered with DOE, E-Concern (M) Sdn Bhd was appointed to collect the scheduled waste from all the scheduled waste storage facilities within the company. Sighted the sampled of Scheduled Waste Disposal 1. 04/08/2021, SW 305, C/N no. 06562, ESWISS C/N no. 2021081110IC72L5 2. 04/08/2021, SW 307, C/N no. 06564, ESWISS C/N no. 2021081110P0RI4S	
4.5.3.4	Empty pesticide containers shall be punctured and disposed in an environmentally and socially responsible way, such that there is no risk of contamination of water sources or to human health. The disposal instructions on manufacturer's labels should be adhered to. Reference should be made to the national programme on recycling of used HDPE pesticide containers. - Major compliance -	The estate monitor the empty pesticides containers inventory on daily basis recorded in Daily monitoring of Empty Spraying Jars. Reviewed the records for January – March 2022. The empty pesticides containers were triple rinse and reuse back as containers for pre-mix chemical or punctured and collected and deposed by supplier. The supplier, Ramsu Sdn. Bhd. was appointed as empty pesticides containers recycle agents by Agriculture Department as per letter no. JP KRP SWK 207/2/12/726/474 (62) dated 28/01/2019. The estate disposed the empty pesticides containers through appointed collectors. Reviewed the collection records as follows: 1. Receiving Note: Empty Pesticide Container dated 18/02/2022 2. Receiving Note: Empty Pesticide Container dated 19/11/2021 3. Receiving Note: Empty Pesticide Container dated 03/11/2021 4. Receiving Note: Empty Pesticide Container dated 05/10/2021 5. Receiving Note: Empty Pesticide Container dated 13/07/2021	Complied



	Criterion / Indicator	Assessment Findings	Compliance
4.5.3.5	Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourses. - Minor compliance -	Domestic wastes were collected 3 times a week as per SOP established. Reviewed the collection records for January, February and March 2021. Domestic waste was disposed at estate landfill and it's away from watercourse and housing area. At Sg Kubud Estate, landfill area is located at field SK1204. Sighted only domestic waste were disposed in the landfill as per SOP established.	Complied
Criterion	4.5.4: Reduction of pollution and emission		
4.5.4.1	An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, scheduled wastes, solid wastes and effluent. - Major compliance -	Assessment of all polluting activities for estate is documented under Environmental Management plan. Source of pollution identified from workshop activity, genset/diesel store, fertilizer and chemical application and transportation. The most significant and the most concerned area is under workshop activities and chemical and fertilizer application. Mitigation and action required is documented in the Environmental Management Plan.	Complied
4.5.4.2	An action plan to reduce identified significant pollutants and emissions shall be established and implemented. - Major compliance -	Environmental improvement plan is documented under Environmental Management Plan include assessment of all polluting activities within the estate operation such as waste, air emissions and water discharges. For example, at genset/diesel store — leakage/spillage of oil/lubricants: containment via proper bunding and flooring, spill kits and oil traps and disposed as scheduled waste. No change from previous audit.	Complied
Criterion	4.5.5: Natural water resources		
4.5.5.1	The management shall establish a water management plan to maintain the quality and availability of natural water resources (surface and ground water). The water management plan may include: a. Assessment of water usage and sources of supply.	a. Keresa Plantations Sdn Bhd Water Management Plan (WMP) dated 01/03/2020 was sighted. Including specific parameters for WMP to promote efficient use of water and meet water conservation requirements under Sarawak Water Resource Enactment 1998 and Interim National Water Standards for Malaysia.	Complied



Criterion / Indicator	Assessment Findings	Compliance
 b. Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the estate's current activities. c. Ways to optimize water and nutrient usage to reduce wastage (e.g. having in place systems for re-use, night application, maintenance of equipment to reduce leakage, collection of rainwater, etc.). d. Protection of water courses and wetlands, including maintaining and restoring appropriate riparian buffer zones at or before planting or replanting, along all natural waterways within the estate. e. Where natural vegetation in riparian areas has been removed, a plan with a timetable for restoration shall be established and implemented. f. Where bore well is being use for water supply, the level of the ground water table should be measured at least annually. - Major compliance - 	Water management plan (KP 2-201 dated June 2010) involved water consumption management and quality monitoring which inclusive of drinking water monitoring and discharge water monitoring as per National Water Quality Standard Malaysia (NWQSM). b. The estate implemented the river water monitoring by taking water samples from 3 sampling points of river and streams running through the estate including W1-Sg. Tebusang, W2-Sg. Selakai and W3-Sg. Kubud as part of Environmental Monitoring Report (EMR) which required to be submitted to NREB on quarterly basis. Reviewed the Environmental Monitoring Reports submitted to NREB for the period of Jan - Mar 2021, Apr - Jun 2021, Jul - Sep 2021 and Oct - Dec 2021. The results were complied with NWQS class IIA/IIB limits. d. Noted during site visit at riparian buffer one for Sg. Mapo at field SK1401 and Sg. Tebusang at field SK 1301, the vegetation was well maintained, and no evidence of chemical application was sighted. Interview with sprayers shows satisfactory understanding on prohibition of spraying activities at the buffer zone area. e. There is natural vegetation in riparian areas has been removed as per site visit Drinking water analysis was conducted once a year. Reviewed the certificate of analysis no. EL/WE/21/0788 dated 07/07/2021 for sampling conducted on 18/06/2021. The results conform to National Standards for Drinking Water Quality. For peat area, Keresa Plantations Sdn Bhd has established Best Management Practices of Oil Palm Cultivation on Peat Land Water Management. The estate monitors the water level at peat area twice a month. Reviewed the monitoring records for January and February 2022. Reading recorded at 57 – 61 cm from soil surface.	



	Criterion / Indicator	Assessment Findings	Compliance
4.5.5.2	No construction of bunds, weirs and dams across main rivers or waterways passing through an estate. - Minor compliance -	There were no construction of bunds, weirs and dams across main rivers or waterways passing through Sg Kubud Estate which will affecting the downstream users/stakeholders. At peat planted area, field/man made drain installed with weirs and water gates as part of water management plan on peat. This is important to ensure water level is within 50-70 cm from soil surface.	Complied
4.5.5.3	Water harvesting practices should be implemented (e.g. water from road-side drains can be directed and stored in conservation terraces and various natural receptacles). - Minor compliance -	Water management plan includes rain water harvesting, desilting of road side drains and etc. For housing complex, the rain water harvesting was used for cleaning housing compound and etc.	Complied
Criterion	4.5.6: Status of rare, threatened, or endangered species and	high biodiversity value	
4.5.6.1	Information shall be collated that includes both the planted area itself and relevant wider landscape-level considerations (such as wildlife corridors). This information should cover: a) Identification of high biodiversity value habitats, such as rare and threatened ecosystems, that could be significantly affected by the grower(s) activities. b) Conservation status (e.g. The International Union on Conservation of Nature and Natural Resources (IUCN) status on legal protection, population status and habitat requirements of rare, threatened, or endangered species), that could be significantly affected by the grower(s) activities. - Major compliance -	Keresa Plantations Sdn Bhd has engaged a consultant (EnviroLogic Consulting) to conduct a biodiversity assessment of the land at the Estate as well as preparation of site-specific short-term and long-term HCV Management Plans. The report entitled Retrospective High Conservation Value Assessment of Oil Palm Plantation dated January 2014 was sighted. Based on the report, it was noted the presence of HCV 1.2, 1.3, 1.4, 3 and 4.2 within Sg Kubud Estate. HCV 1.2 – Threatened and endangered species in the form of flora and fauna. i.e. 14 tree species under IUCN red list, Sun Bear, Sambar Dear and Asia Black Hornbill. HCV 1.3 – endemic to Borneo. i.e. Bornean Yellow Muntjac and Sixteen species of endemic trees HCV 1.4 – present as wetlands potentially used by migratory birds HCV 3 – presence of peat swaps and kerangas forest.	Complied



Criterion / Indicator		Assessment Findings	Compliance
		HCV 4.2 – area that legally gazetted for fire protection. Area that act as barriers for fire can become prone to fire i.e. peat swap area.	
4.5.6.2	If rare, threatened or endangered species or high biodiversity value, are present, appropriate measures for management planning and operations should include: a) Ensuring that any legal requirements relating to the protection of the species are met.	HCV management plan is recommended by assessor and included in the report dated January 2014. The plan has included continuous education to targeted staff and workers on illegal hunting and poaching, signage on illegal hunting, patrolling and regular monitoring to ensure no encroachment.	Complied
	b) Discouraging any illegal or inappropriate hunting, fishing or collecting activities; and developing responsible measures to resolve human-wildlife conflicts.	Observed no illegal hunting signage are prominently erected at the estate entrance and other strategic area and awareness training has been given to workers and other stakeholders.	
	- Major compliance -		
4.5.6.3	A management plan to comply with Indicator 1 shall be established and effectively implemented, if required. - Major compliance -	The estate has established HCV management plan as per recommendation by assessor and included in the report dated January 2014. Sighted the implementation of the management plan as follows:	Complied
		1. The estate has conducted soil series identification in the estate conducted by the GIS Department. Among the soil series identified were Anderson 20.61%, Bijat 0.73%, Merit 9.39%, Merit/Bekenu 41.43%, Mukah 9.07%, Mukah/Anderson 3.54% and Nyalau/Bekenu 15.23%.	
		2. The estate conducted monitoring at HCV and potential HCV area on monthly basis. Reviewed the patrolling reports dated 10/11/2021, 08/12/2021, 08/02/2022 and 08/03/2022.	
		The estate recorded the wild animal sighted in the estate in Sightseeing Records book. Reviewed the records FY 2021 and to-date FY 2022. Among the animal sighted in the estate such as Phalaropes, Cobra, Pacific Reef Egret, Phyton, Langus, Deer, Wild boar, Hill Myna and White rumped Shama.	



	Criterion / Indicator	Assessment Findings	Compliance
Criterion	4.5.7: Zero burning practices		
4.5.7.1	Use of fire for waste disposal and for preparing land for oil palm cultivation or replanting shall be avoided except in specific situations, as identified in regional best practice. - Major compliance -	Keresa Plantations Sdn Bhd has established and implemented Best Management Practice (KP 2) approach through its standard operations and procedures (KP2-4 SOPs – Field Policy Manual). Addressed in SOP no. 7 – Conservation Measures, under section iii Environment Conservation, version 2 dated 1 Jan 2009, all mitigations measures for plantation activities including land preparation or replanting shall be in compliance with the approved Environment Impact Assessment (EIA) by Natural Resource and Environmental Board of Sarawak. There was no trace of open burning observed during the site visit.	Complied
4.5.7.2	A special approval from the relevant authorities shall be sought in areas where the previous crop is highly diseased and where there is a significant risk of disease spread or continuation into the next crop. - Major compliance -	No special approval from the relevant authorities. No open burning noted based on the records on the land clearing and felling for the replanting at visited estates. Method of land clearing and preparation was used such as felling & chipping, cambering/land forming and path construction.	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. - Major compliance -	No controlled burning is allowed. No open burning noted based on the records on the land clearing and felling for the replanting at visited estates. Method of land clearing and preparation was used such as felling & chipping, cambering/land forming and path construction.	Not applicable
4.5.7.4	Previous crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched. - Minor compliance -	No open burning noted based on the records on the land clearing and felling for the replanting at visited estates. Method of land clearing and preparation was used such as felling & chipping, cambering/land forming and path construction.	Complied



	Criterion / Indicator	Assessment Findings	Compliance		
4.6 Princ	6.6 Principle 6: Best Practices				
Criterion	4.6.1: Site Management				
4.6.1.1	Standard operating procedures shall be appropriately documented and consistently implemented and monitored. - Major compliance -	Keresa Plantations Sdn Bhd has established SOP for the estates as a guidance on the daily estate operation. Refer Keresa Plantations Sdn Bhd – Standard Operations & Procedures, Ver. 2, Effective date 1/1/2009. The SOP covers on: 1. Muster Call 2. Nursery 3. Establishment 4. General Maintenance 5. Harvesting and Pruning 6. Operational Procedures 7. Conservation Measures	Complied		
4.6.1.2	Where oil palm is grown within permitted levels on sloping land, appropriate soil conservation measures shall be implemented to prevent both soil erosion as well as siltation of drains and waterways. Measures shall be put in place to prevent contamination of surface and groundwater through runoff of either soil, nutrients or chemicals. - Major compliance -	Sg Kubud Estate has overlain a topographic map on the soil map to identify areas of potential erosion risk at Sg Kubud Estate. Area predominantly flat area and no steep area within the estate. Inspection of field conditions at estate showed well established and maintained groundcover vegetation.	Complied		
4.6.1.3	A visual identification or reference system shall be established for each field. - Major compliance -	Visual identification has been established for each field and divided into division and blocks. Each block is named by road and visual identification (field marker) erected for reference.	Complied		



	Criterion / Indicator	Assessment Findings	Compliance
Criterion	4.6.2: Economic and financial viability plan		
4.6.2.1	A documented business or management plan shall be established to demonstrate attention to economic and financial viability through long-term management planning. - Major compliance -	Keresa Plantations Sdn Bhd has established 5 years business plan as a guidance for daily estate operations. Sighted the 5 years business plan FY 2022 - 2026.	Complied
4.6.2.2	Where applicable, an annual replanting programme shall be established. Long term replanting programme should be established and review annually, where applicable every 3-5 years. - Major compliance -	No replanting activity is planned within 5 years since this estate has planting the oil palm in year 2012 first planting.	Complied
4.6.2.3	The business or management plan may contain: a) Attention to quality of planting materials and FFB b) Crop projection: site yield potential, age profile, FFB yield trends c) Cost of production: cost per tonne of FFB d) Price forecast e) Financial indicators: cost benefit, discounted cash flow, return on investment - Major compliance -	The business plan established consist of elements such as: 1. Mature hectare 2. Estimated FFB price 3. Yield per hectare 4. Estimated FFB production 5. Upkeep and Maintenance (Total Cost, Cost/ha and Cost/ton) 6. Harvesting (Total Cost, Cost/ha and Cost/ton) 7. General Charges (Total Cost, Cost/ha and Cost/ton) 8. Total Cost (Total Cost, Cost/ha and Cost/ton) 9. Income 10. Profit and Loss	Complied



	Criterion / Indicator	Assessment Findings	Compliance
4.6.2.4	The management plan shall be effectively implemented and the achievement of the goals and objectives shall be regularly monitored, periodically reviewed and documented. - Major compliance -	Management has the working sheet/ costing book for all the field operation for realization. Sampled the sanitation schedule for 2021 in monthly basis by manager for implementation of profit and loss monitoring.	Complied
Criterion	4.6.3: Transparent and fair price dealing		
4.6.3.1	Pricing mechanisms for the products and other services shall be documented and effectively implemented. - Major compliance -	As per verified there is only 1 contractor has been appointed by the management of Sungai Kubud Estate which are Yun Hoo Sdn Bhd as FFB transporter and provide machinery. Pricing mechanisms has been clearly stated in the contract agreement dated on 02/01/2021 that has been signed by both parties. As stated, pricing has been set base on distances and tonnage.	Complied
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. - Major compliance -	Sighted the agreement for contractor Yun Hoo Sdn Bhd for FFB Transportation dated 02/01/2022. The agreement was sign by both parties and valid until 31/12/2022. Sighted that payment has been made on timely manner which the payment term is 45 days. It has been verified base on payment voucher and invoices.	Complied
Criterion	4.6.4: Contractor		
4.6.4.1	Where contractors are engaged, they shall understand the MSPO requirements and shall provide the required documentation and information. - Major compliance -	Keresa Plantations Sdn Bhd has educated the contractors on MSPO. Latest MSPO awareness briefing to contractors was conducted on 02/02/2022. Interview with the contractors found that they understood the MSPO requirements. All the contractors are aware that estate is certified under MSPO. Therefore, the contractors have been instructed by the estate management to follow the MSPO standard requirement.	Complied



	Criterion / Indicator	Assessment Findings	Compliance
4.6.4.2	The management shall provide evidence of agreed contracts with the contractor. - Major compliance -	Sighted the agreement for contractor Yun Hoo Sdn Bhd for FFB Transportation dated 02/01/2022. The agreement was sign by both parties and valid until 31/12/2022.	Complied
4.6.4.3	The management shall accept MSPO approved auditors to verify assessments through a physical inspection if required. - Minor compliance -	Sighted evidence in the contract, "The management accept MSPO approved auditors to verify assessments through a physical inspection if required". Refer Section B.11.1 under item i, ii and iii.	Complied
4.6.4.4	The management shall be responsible for the observance of the control points applicable to the tasks performed by the contractor, by checking and signing the assessment of the contractor for each task and season contracted.	The contractor works has been recorded and approved in work verification and work order records before approved for payment.	Complied
	- Major compliance -		
4.7 Princ	ciple 7: Development of new planting		
Criterion	4.7.1: High biodiversity value		
4.7.1.1	Oil palm shall not be planted on land with high biodiversity value unless it is carried out in compliance with the National and/or State Biodiversity Legislation. - Major compliance -	NA as no development of new planting.	Not applicable
4.7.1.2	No conversion of Environmentally Sensitive Areas (ESAs) to oil palm as required under Peninsular Malaysia's National Physical Plan (NPP) and the Sabah Forest Management Unit under the Sabah Forest Management License Agreement. For Sabah and Sarawak, new planting or replanting of an area 500ha or more requires an EIA. For areas below 500ha		Not applicable



	Criterion / Indicator	Assessment Findings	Compliance
	but above 100ha, a Proposal for Mitigation Measures (PMM) is required.		
	- Major compliance -		
Criterion	4.7.2: Peat Land		
4.7.2.1	New planting and replanting may be developed and implemented on peat land as per MPOB guidelines on peat land development or industry best practice. - Major compliance -	NA as no development of new planting.	Not applicable
Criterion	4.7.3: Social and Environmental Impact Assessment (SEIA)		
4.7.3.1	A comprehensive and participatory social and environmental impact assessment shall be conducted prior to establishing new plantings or operations.	NA as no development of new planting.	Not applicable
	- Major compliance -		
4.7.3.2	SEIAs shall include previous land use or history and involve independent consultation as per national and state regulations, via participatory methodology which includes external stakeholders.	NA as no development of new planting.	Not applicable
	- Major compliance -		
4.7.3.3	The results of the SEIA shall be incorporated into an appropriate management plan and operational procedures developed, implemented, monitored and reviewed.	NA as no development of new planting.	Not applicable
	- Major compliance -		



	Criterion / Indicator	Assessment Findings	Compliance
4.7.3.4	Where the development includes smallholder schemes of above 500ha in total or small estates, the impacts and implications of how each scheme or small estate is to be managed should be documented and a plan to manage the impacts developed, implemented, monitored and reviewed. - Minor compliance -	NA as no development of new planting.	Not applicable
Criterion	4.7.4: Soil and topographic information		
4.7.4.1	Information on soil types shall be adequate to establish the long-term suitability of the land for oil palm cultivation. - Major compliance -	NA as no development of new planting.	Not applicable
4.7.4.2	Topographic information shall be adequate to guide the planning of planting programmes, drainage and irrigation systems, roads and other infrastructure.	NA as no development of new planting.	Not applicable
Critorion	- Major compliance - 1 4.7.5: Planting on steep terrain, marginal and fragile soils		
		I	
4.7.5.1	Extensive planting on steep terrain, marginal and fragile soils shall be avoided unless permitted by local, state and national laws.	NA as no development of new planting.	Not applicable
	- Major compliance -		
4.7.5.2	Where planting on fragile and marginal soils is proposed, plans shall be developed and implemented to protect them and to minimize adverse impacts (e.g. hydrological) or significantly increased risks (e.g. fire risk) in areas outside the plantation.	NA as no development of new planting.	Not applicable

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	Criterion / Indicator	Assessment Findings	Compliance
	- Major compliance -		
4.7.5.3	Marginal and fragile soils, including excessive gradients and peat soils, shall be identified prior to conversion. - Major compliance -	NA as no development of new planting.	Not applicable
Criterion	4.7.6: Customary land		
4.7.6.1	No new plantings are established on recognised customary land without the owners' free, prior and informed consent, dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions. - Major compliance -	NA as no development of new planting.	Not applicable
4.7.6.2	Where new plantings on recognised customary lands are acceptable, management plans and operations should maintain sacred sites. - Minor compliance -	NA as no development of new planting.	Not applicable
4.7.6.3	Where recognized customary or legally owned lands have been taken-over, the documentary proof of the transfer of rights and of payment or provision of agreed compensation shall be made available. - Major compliance -	NA as no development of new planting.	Not applicable
4.7.6.4	The owner of recognised customary land shall be compensated for any agreed land acquisitions and relinquishment of rights, subject to their free prior informed	NA as no development of new planting.	Not applicable





Criterion / Indicator		Assessment Findings	Compliance
	consent and negotiated agreement Major compliance -		
4.7.6.5	Identification and assessment of legal and recognised customary rights shall be documented. - Major compliance -	NA as no development of new planting.	Not applicable
4.7.6.6	A system for identifying people entitled to compensation and for calculating and distributing fair compensation shall be established and implemented. - Major compliance -	NA as no development of new planting.	Not applicable
4.7.6.7	The process and outcome of any compensation claims shall be documented and made publicly available. - Major compliance -	NA as no development of new planting.	Not applicable
4.7.6.8	Communities that have lost access and rights to land for plantation expansion should be given opportunities to benefit from the plantation development. - Minor compliance -	NA as no development of new planting.	Not applicable

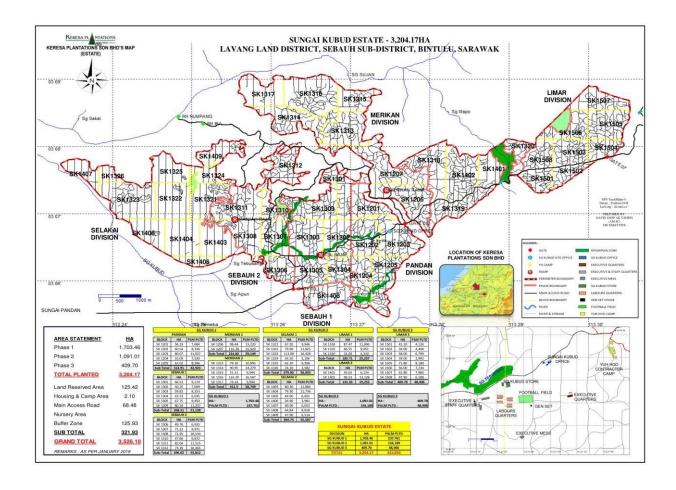


Appendix B: Smallholder Member Details

No.	Smallholder		Location of	GPS Coordinates		Certified	Planted
	Name	MPOB License Number	Planted Area (District)	Latitude	Longitude		Area (ha)
	Not applicable						



Appendix C: Location and Field Map





Appendix D: List of Abbreviations

BOD Biochemical Oxygen Demand

CB Certification Bodies

CHRA Chemical Health Risk Assessment COD Chemical Oxygen Demand

CPO Crude Palm Oil EFB Empty Fruit Bunch

EHS Environmental, Health and Safety
EIA Environmental Impact Assessment
EMS Environmental Management System

FFB Fresh Fruit Bunch

FPIC Free, Prior, Informed and Consent

GAP Good Agricultural Practice

GHG Greenhouse Gas

GMP Good Manufacturing Practice
GPS Global Positioning System
HCV High Conservation Value
IPM Integrated Pest Management

ISCC International Sustainable Carbon Certification

LD50 Lethal Dose for 50 sample
MSPO Malaysian Sustainable Palm Oil
MSDS Material Safety Data Sheet

MT Metric Tonnes
OER Oil Extraction Rate

OSH Occupational Safety and Health

PK Palm Kernel
PKO Palm Kernel Oil
POM Palm Oil Mill

POME Palm Oil Mill Effluent

PPE Personal Protective Equipment

RTE Rare, Threatened or Endangered species
SEIA Social & Environmental Impact Assessment

SIA Social Impact Assessment SOP Standard Operating Procedure