

**MALAYSIAN SUSTAINABLE PALM OIL
MSPO OPMC Public Summary Report**

- Initial Assessment
- Annual Surveillance Assessment (1)
- Recertification Assessment (Choose an item.)
- Extension of Scope

T.K.S. Rubber Estate
Client Company (HQ) Address: 17A, Kampong Bahru, Sungai Petani, Kedah, Malaysia
Certification Unit: T.K.S. Rubber Estate
Date of Final Report: 13/6/2022

Report prepared by:
Mohamed Hidhir Bin Zainal Abidin (Lead Auditor)

Report Number: 3641414

Assessment Conducted by:
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Section 1: Executive Summary

1.1 Organizational Information and Contact Person			
Company Name	T.K.S. Rubber Estate		
Mill/Estate	Certification Unit	MPOB License No.	Expiry Date
	T.K.S. Rubber Estate	618505102000	30/6/2022
Address	Home/office: 17A, Kampong Bahru, Sungai Petani, Kedah, Malaysia Estate: Lot 3307 & 2985, Chengai Mukim Sungai Petani, 80000 Kuala Muda, Kedah, Malaysia		
Management Representative	Rajinder Singh A/L Surat Singh		
Website	-	E-mail	raj.x.dhillon@outlook.com
Telephone	0124203309	Facsimile	-

1.2 Certification Information			
Certificate Number	MSPO 724539	Certificate Start Date	27/4/2021
Date of First Certification	27/4/2021	Certificate Expiry Date	26/4/2026
Scope of Certification	<input type="checkbox"/> Mills: Production of Sustainable Palm Oil and Palm Oil Products <input checked="" type="checkbox"/> Estates: Production of Sustainable Oil Palm Fruits		
Visit Objectives	The objective of the assessment was to conduct an annual surveillance assessment 1 of the existing certification to ensure the elements of the proposed scope of registration and the requirements of the management standard are effectively addressed by the organisation's management system.		
Standard	<input type="checkbox"/> MSPO MS 2530-2:2013 – General Principles for Independent Smallholders <input checked="" type="checkbox"/> MSPO MS 2530-3:2013 – General Principles for Oil Palm Plantations and Organized Smallholders <input type="checkbox"/> MSPO MS 2530-4:2013 – General Principles for Palm Oil Mills		
Stage 1 Date	27-28/07/2020		
Stage 2 / Initial Assessment Visit Date (IAV)	26-27/10/2020		
Continuous Assessment Visit Date (CAV) 1	11-12/3/2022		
Continuous Assessment Visit Date (CAV) 2	-		
Continuous Assessment Visit Date (CAV) 3	-		
Continuous Assessment Visit Date (CAV) 4	-		

1.3 Other Certifications			
Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
Nil			

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1.4 Location of Certification Unit			
Name of the Certification Unit (Palm Oil Mill/ Estate/ Smallholder/ Independent Smallholder)	Site Address	GPS Reference of the site office	
		Latitude	Longitude
T.K.S. Rubber Estate	Lot 3307 & 2985, Chengai Mukim Sungai Petani, 80000 Kuala Muda, Kedah, Malaysia	5° 38' 10.55" N	100° 35' 11.83" E

1.5 Certified Area					
Estate	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
T.K.S. Rubber Estate	70.50	0	1.60	72.10	97.80
Total (ha)	70.50	0	1.60	72.10	

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

1.7 Certified Tonnage of FFB			
Estate	Tonnage / year		
	Estimated (Apr 21 - Mar 22)	Actual (Apr 21 - Feb 22)	Forecast (Apr 22 - Mar 23)
T.K.S. Rubber Estate	1,075.85	1,005.85	1,200.00
Total (mt)	1,075.85	1,005.85	1,200.00
Note: -			

1.8 Uncertified Tonnage of FFB			
Estate	Tonnage / year		
	Estimated (Apr 21 - Mar 22)	Actual (Apr 21 - Feb 22)	Forecast (Apr 22 - Mar 23)
N/A			
Total (mt)			

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1.9 Certified Tonnage			
Mill Capacity: N/A SCC Model: N/A	Estimated (Apr 21 - Mar 22)	Actual (Apr 21 - Feb 22)	Forecast (Apr 22 - Mar 23)
	FFB	FFB	FFB
	1,075.85	1,005.85	1,200.00
	CPO (OER: %)	CPO (OER: %)	CPO (OER: %)
	-	-	-
	PK (KER: %)	PK (KER: %)	PK (KER: %)
	-	-	-

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

1.11 Actual Sold Volume (PK)					
PK (mt)	MSP0 Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
N/A					

Section 2: Assessment Process

BSI is a leading global provider of management systems assessment and certification, with more than 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 11-12/3/2022. The audit programme is included as Section 2.4. The approach to the audit was to treat the T.K.S. Rubber 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 smallholders 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.

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

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

Tentative Date of Next Visit: March 6, 2023 - March 7, 2023

Total No. of Mandays: 4

2.1 BSI Assessment Team

Team Member Name	Role <i>(Team Leader or Team member)</i>	Qualifications <i>(Short description of the team members)</i>
Mohamed Hidhir bin Zainal Abidin	Team Leader	<p>Education: Bachelor’s Degree in Chemical Engineering, graduated from National University of Malaysia on 2006.</p> <p>Work Experience: 10 years working and auditing experience in palm oil industry specifically on palm oil milling for 5 years.</p> <p>Training attended: ISO 9001, ISO 14001, OHSAS 18001, MSPO and RSPO P&C and SCCS. Completed the ISO 9001 Lead Auditor Course, ISO 14001 Lead Auditor Course and OHSAS 18001 Lead Auditor Course in 2012, Endorsed RSPO P&C Lead Auditor Course in 2013, MSPO Awareness Training in 2014 and Endorsed RSPO SCCS Lead Auditor Course in 2015. Attended HCV and HCS requirements in Oil Palm Plantation in October and November 2019.</p> <p>Aspect covered in this audit: Economic management plan, mill best practices, estate best practices, natural and biodiversity conservation, Waste management, GHG and HCV, Supply Chain, General Custody of Chain, Rules on Market Communications & Claims.</p> <p>Language proficiency: Fluent in English and Bahasa Malaysia.</p>

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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
	Nil	

2.4 Assessment Plan

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

PRELIMINARY AGENDA			
Date	Time	Subjects	Hidhir
Thursday, 10/03/22	PM	Auditor travelling to Sungai Petani. Check in Purest Hotel, Sungai Petani	√
Friday, 11/03/22 T.K.S. Rubber Estate	0730 am	Audit team travelling to T.K.S. Rubber Estate	√
	0830 - 0900	<ul style="list-style-type: none"> Opening Presentation by Audit team leader. Confirmation of assessment scope and finalize Audit Plan 	
	0930 - 1300	Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, Schedule waste management, worker housing, clinic, Landfill etc.	√
	1300 - 1400	Lunch	√
	1400 - 1530	Stakeholder consultation	√
	1530 - 1630	Continue with site review and unfinished elements	
	1630 - 1700	Interim Closing briefing	√

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Date	Time	Subjects	Hidhir
Saturday, 12/03/22	0730 AM	Traveling to T.K.S. Rubber Estate	√
T.K.S. Rubber Estate	0900 - 1230	Document review P1 – P6 (MSPO part 3), P1: Management commitment and responsibility P2: Transparency P3: Compliance to legal requirement P4: Social responsibility, health safety and employment condition P5: Environment, natural resources, biodiversity and ecosystem services and P6: Best practices P7: Development of New Planting (if any)	√
	1230 - 1330	Lunch	√
	1330 - 1630	Continue with document review and unfinished elements	√
	1600 - 1700	Closing meeting - end of audit	√
Sunday, 13/03/22	1000AM	Auditor travelling back to KL	√

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 & zero (0) Minor nonconformities and two (2) OFI raised.

Non-Conformity Report			
NCR Ref #:	Nil	Issue Date:	
Due Date:		Date of Closure:	
Area/Process:		Clause & Category: (Major / Minor)	MSPO Part __:
Clause:			
Requirements:			
Statement of Nonconformity:			
Objective Evidence:			
Corrections:			
Root cause analysis:			
Corrective Actions:			
Assessment Conclusion:			

Opportunity for Improvement			
Ref:	2177247-202203-I1	Clause:	MSPO 2530 Part 3: 4.4.1.1
Area/Process:	T.K.S. Rubber Estate		
Objective Evidence:	Social Impact Assessment action plan has yet to include and evaluate the relevant social aspect based on results of consultation for improvement.		

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Opportunity for Improvement			
Ref:	2177247-202203-I2	Clause:	MSPO 2530 Part 3: 4.3.1.2
Area/Process:	T.K.S. Rubber Estate		
Objective Evidence:	The relevant legal requirement has yet to be updated in the legal register for improvement.		

Noteworthy Positive Comments	
1	No negative comments received from the stakeholders (internal and external)

3.3 Status of Nonconformities Previously Identified and OFI

Non-Conformity Report			
NCR Ref #:	1977764-202010-M1	Issue Date:	27/10/2020
Due Date:	26/2/2021	Date of Closure:	26/1/2021
Area/Process:	T.K.S. Rubber Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.4.4.2 Major
Requirements:	<p>The occupational safety and health plan shall cover the following:</p> <p>d) The management shall provide the appropriate PPE at the place of work to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC).</p> <p>h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.</p> <p>i) Employees trained in First Aid should be present at all field operations. A First Aid Kit equipped with approved contents should be available at each worksite.</p>		
Statement of Nonconformity:	Occupational safety and health plan were not effectively implemented.		
Objective Evidence:	<p>i) Based on site visit at field 4, incomplete PPE worn by the manurer while applying fertilizer. No dust mask/N95 worn by those workers.</p> <p>ii) No first aid/emergency drill carried out as to date for those involved in the field operation.</p> <p>iii) Estate mandore has yet to trained in first aid. No first aid box available at worksites (field 2 & 4) or with the mandore during site audit.</p>		
Corrections:	To carry out PPE purchase, emergency drill and first aider training.		
Root cause analysis:	Leaking monitoring on safety and health and environment aspects in daily operation		
Corrective Actions:	<p>Annual Training Plan will be included for emergency drill.</p> <p>Safety Inspection Checklist will be introduced for prior to start work.</p>		
Assessment Conclusion:	<p>Evidence verified:</p> <p>i) PPE issuance record for January 2021 available for verification. Issuance of PPE (safety helmet, boots, vest, goggle, glove) were verified. PPE monitoring was</p>		

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	<p>implemented for the latest January 2021 harvesting activity (2 rounds). First aid box availability was also checked. Latest record dated 11/1/21 was sighted.</p> <p>ii) The last first aid and emergency drill was carried out on 7/11/2020. Training record and certificate available for verification. First aid box</p> <p>Implemented evidences verified and found to be sufficient to close the non-conformity effectively on 26/1/2021. Continuous implementation will be further verified in the next assessment.</p>
Verification Statement:	<p>ASA1 verification:</p> <p>PPE issuance record dated March 2022 was verified against monthly check and issuance records. Records for each individual worker was made available for verification. Daily PPE inspection records, TKS-INS-IU-P4C4/03 rev: 0 dated 1/2/20 was verified for 7, 8 and 10/3/2022. First aid box was checked on monthly basis. Latest inspection was done on 5/3/22 and found to be all 24 items have been checked and replenished. No recurrence of issue occurred thus the previous major NC is remained closed.</p>

Non-Conformity Report			
NCR Ref #:	1977764-202010-M2	Issue Date:	27/10/2020
Due Date:	26/2/2021	Date of Closure:	26/1/2021
Area/Process:	T.K.S. Rubber Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.5.6.1 Major
Requirements:	<p>Information shall be collated that includes both the planted area itself and relevant wider landscape-level considerations (such as wildlife corridors). This information should cover:</p> <p>a) Identification of high biodiversity value habitats, such as rare and threatened ecosystems, that could be significantly affected by the grower(s) activities.</p> <p>Conservation status (e.g. The International Union on Conservation of Nature and Natural Resources (IUCN) status on legal protection, population status and habitat requirements of rare, threatened, or endangered species), that could be significantly affected by the grower(s) activities.</p>		
Statement of Nonconformity:	Information related to identification of high biodiversity value and conservation status was not properly collated		
Objective Evidence:	Only sighting record available for verification and use as baseline information on high biodiversity value and conservation status in the estate		
Corrections:	The management still fresh in managing their MSPO system, especially biodiversity aspects.		
Root cause analysis:	Engage competence person conduct HBV assessment as per audit finding.		
Corrective Actions:	Briefing on HBV will be carried out by the competent person together with the HBV report presentation.		
Assessment Conclusion:	<p>Evidence verified:</p> <p>i) Biodiversity report named "Laporan Biodiversiti" dated 28/11/2020 was verified. Assessment was carried out by competent assessor from Wildlife Department. From the report, 3 group of mammals, herpetofauna and avifauna were</p>		

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	<p>identified and categorized as totally protected, protected under <i>Akta Perlindungan Hidupan Liar (716) 2010</i>.</p> <p>ii) HBV training was given on 5/12/2020 during presentation of HBV report to T.K.S. Rubber Estate management. Related recommendation for the development of management plan included in the briefing session.</p> <p>Implemented evidences verified and found to be sufficient to close the non-conformity effectively on 26/1/2021. Continuous implementation will be further verified in the next assessment.</p>
Verification Statement:	<p>ASA1 verification:</p> <p>Measures for management planning and operations developed for the estate based on the internal assessment for biodiversity and documented under Biodiversity and Ecosystem Management Plan, ref: TKS-REC-IU-P5C6/BEP, rev: 0 dated 1/2/20 and also incorporated under continual improvement plan 2022-2023 dated 15/12/21. Sighting records on monthly and half yearly basis and reported under <i>Rekod Hidupan Liar</i>, MSPO-456-F002. Records from January to December 2021 available for verification. No recurrence of issue occurred thus the previous major NC is remained closed.</p>

Non-Conformity Report			
NCR Ref #:	1977764-202010-M3	Issue Date:	27/10/2020
Due Date:	26/2/2021	Date of Closure:	26/1/2021
Area/Process:	T.K.S. Rubber Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.5.6.2 Major
Requirements:	<p>If rare, threatened, or endangered species, or high biodiversity value, are present, appropriate measures for management planning and operations should include:</p> <p>a) Ensuring that any legal requirements relating to the protection of the species are met.</p> <p>Discouraging any illegal or inappropriate hunting, fishing, or collecting activities; and developing responsible measures to resolve human-wildlife conflicts.</p>		
Statement of Nonconformity:	Appropriate measures and operations were not included in the management plan.		
Objective Evidence:	No measures for management planning and operations developed for the estate.		
Corrections:	Monitoring Plan will be developed based on the HBV report by competent assessor.		
Root cause analysis:	The management still fresh in managing their MSPO system, especially biodiversity aspects.		
Corrective Actions:	Briefing on HBV will be carried out by the competent person together with the HBV report presentation.		
Assessment Conclusion:	<p>Evidence verified:</p> <p>i) HBV management plan dated 5/12/2020 was developed based on recommendation by competent assessor and documented under doc. MSPO 4.5.6-F-0001.</p>		

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	<p>ii) HBV training was given on 5/12/2020 during presentation of HBV report to T.K.S. Rubber Estate management. Related recommendation for the development of management plan included in the briefing session.</p> <p>Implemented evidences verified and found to be sufficient to close the non-conformity effectively on 26/1/2021. Continuous implementation will be further verified in the next assessment.</p>
Verification Statement:	<p>ASA1 verification:</p> <p>Measures for management planning and operations developed for the estate based on the internal assessment for biodiversity and documented under Biodiversity and Ecosystem Management Plan, ref: TKS-REC-IU-P5C6/BEP, rev: 0 dated 1/2/20 and also incorporated under continual improvement plan 2022-2023 dated 15/12/21. No recurrence of issue occurred thus the previous major NC is remained closed.</p>

Non-Conformity Report			
NCR Ref #:	1977764-202010-M4	Issue Date:	27/10/2020
Due Date:	26/2/2021	Date of Closure:	26/1/2021
Area/Process:	T.K.S. Rubber Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.5.6.3 Major
Requirements:	A management plan to comply with Indicator 1 shall be established and effectively implemented, if required.		
Statement of Nonconformity:	Management plan was not established and effectively implemented.		
Objective Evidence:	No management plan available for verification.		
Corrections:	Monitoring Plan will be developed based on the HBV report by competent assessor.		
Root cause analysis:	The management still fresh in managing their MSPO system, especially biodiversity aspects.		
Corrective Actions:	Briefing on HBV will be carried out by the competent person together with the HBV report presentation.		
Assessment Conclusion:	<p>Evidence verified:</p> <p>i) HBV management plan dated 5/12/2020 was developed based on recommendation by competent assessor and documented under doc. MSPO 4.5.6-F-0001.</p> <p>ii) HBV training was given on 5/12/2020 during presentation of HBV report to T.K.S. Rubber Estate management. Related recommendation for the development of management plan included in the briefing session.</p> <p>Implemented evidences verified and found to be sufficient to close the non-conformity effectively on 26/1/2021. Continuous implementation will be further verified in the next assessment.</p>		
Verification Statement:	<p>ASA1 verification:</p> <p>Measures for management planning and operations developed for the estate based on the internal assessment for biodiversity and documented under Biodiversity and Ecosystem Management Plan, ref: TKS-REC-IU-P5C6/BEP, rev: 0 dated 1/2/20 and</p>		

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	also incorporated under continual improvement plan 2022-2023 dated 15/12/21. No recurrence of issue occurred thus the previous major NC is remained closed.
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Non-Conformity Report			
NCR Ref #:	1977764-202010-N1	Issue Date:	27/10/2020
Due Date:	Next surveillance assessment	Date of Closure:	12/3/2022
Area/Process:	T.K.S. Rubber Estate	Clause & Category: (Major / Minor)	MSPO 2530 Part 3: 4.4.5.4 Minor
Clause:	4.4.5.4		
Requirements:	Management should ensure employees of contractors are paid based on legal or industry minimum standards according to the employment contract agreed between the contractor and his employee.		
Statement of Nonconformity:	Process of ensuring employees of contractors is paid based on legal or industry minimum standards was not effectively demonstrated.		
Objective Evidence:	Based on the interview with the contractor and his employees at field 2 and 4, it was confirmed that no employment contract signed/agreed between both parties. No evidence of salary payment recorded in the pay slip for the employees of contractor.		
Corrections:	Contractors shall submit to management, 1) Employees Register List, 2) Employment Contact and 3) Pay slip		
Root cause analysis:	Admittedly, there has not been much monitoring and checking done in contract signed between the contractor and he employees, resulting in many incidents of incomplete contracts due to either contract was not signed by both parties and other discrepancies.		
Corrective Actions:	The management shall monitor contractor employment contract by "License and Permits Monitoring List".to ensure validity of all workers' contracts, signed by all parties, in between the contactor and contractor employees.		
Assessment Conclusion:	The monitoring of contractor's workers contract permit and salary was done effectively. List of employee register, contract and pay slip (January - February 2022) were made available for verification. Hence the previous minor NC was closed effectively on 12/3/2022.		
Verification Statement:	Continuous implementation will be further verified in the next assessment.		

Opportunity for Improvement			
Ref:	Nil	Clause:	MSPO Part __:
Area/Process:			
Objective Evidence:			
Verification Statement:			

3.4 Summary of the Nonconformities and Status

CAR Ref.	Clause & Category (Major / Minor)	Issued Date	Status & Date (Closure)
1977764-202010-M1	4.4.4.2 (Major)	27/10/2020	Closed on 26/1/2021
1977764-202010-M2	4.5.6.1 (Major)	27/10/2020	Closed on 26/1/2021
1977764-202010-M3	4.5.6.2 (Major)	27/10/2020	Closed on 26/1/2021
1977764-202010-M4	4.5.6.3 (Major)	27/10/2020	Closed on 26/1/2021
1977764-202010-N1	4.4.5.4 (Minor)	27/10/2020	Closed on 12/3/2022



3.5 Issues Raised by Stakeholders

IS #	Description
1	Issues: Contractors – clear terms and conditions written in the contract agreement. He able to explain on complaint and grievance process if required to do so. Awareness of MSP0 requirements were also demonstratable during the interview.
	Management Responses: Will continue to open for any discussion with the contractor.
	Audit Team Findings: No other issue.
2	Feedbacks: Workers representative: Previously there was issue highlighted with regards to workers permit and legality. All workers registered under contractor’s company and found to be valid. Workers was paid in accordance to the latest minimum wages order 2020 and employment contract. In overall, they have no complaints or disagreement with the management.
	Management Responses: Will continue to comply with related laws and regulations for employment
	Audit Team Findings: No further issue.

3.6 List of Stakeholders Contacted

Government Officer: Nil	Community/neighbouring village: Nil
Suppliers/Contractors/Vendors: Harvesting/manuring/spraying contractor	Worker’s Representative/Gender Committee: Contractor’s workers

Section 4: Assessment Conclusion and Recommendation

Acknowledgement of Internal Responsibility and Formal Sign-off of Assessment Findings	
Based on the findings during the assessment <i>T.K.S Rubber Estate</i> Certification Unit complies with the MS 2530-3:2013 . It is recommended that the certification of <i>T.K.S Rubber Estate</i> Certification Unit is approved and/or continued.	
Report Prepared by	Acknowledgement of Assessment Findings
Name: Mohamed Hidir Bin Zainal Abidin	Name: RAJINDER SINGH A/L SURAT SINGH
Company name: BSI Services (M) Sdn Bhd	Company name: T.K.S. RUBBER ESTATE
Title: Lead Auditor	Title: Owner / Manager
Signature: 	Signature:  T.K.S. Rubber Estate 17A, Jln. Kg Baru, 08000 Sungai Petani, Tel: 012-4203309
Date: 13 th April 2022	Date: 15th April 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 Principle 1: Management commitment & responsibility			
Criterion 4.1.1 – Malaysian Sustainable Palm Oil (MSPO) Policy			
4.1.1.1	A policy for the implementation of MSPO shall be established. - Major compliance -	The company has initiated the implementations of MSPO requirements. MSPO Policy has been established and signed by T.K.S. Rubber Estate managing director Mr Rajinder Singh dated 1/2/2020. Other supplementary policies established as the following: i) Environmental ii) "Pencegahan and pembasmian, gangguan seksual and di tempat kerja" iii) "Hak and Etika Buruh" iv) "Kilanan and Aduan" v) Occupational Health and Safety	Complied
4.1.1.2	The policy shall also emphasize commitment to continual improvement. - Major compliance -	The established policy has emphasized on the commitment to sustainable development and continuous improvement with the objective of improving the estate operation.	Complied
Criterion 4.1.2 – Internal Audit			
4.1.2.1	Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for further improvement. - Major compliance -	The MSPO Internal Audit Procedure, TKS-SOP-IU-PIC2/01, 1/2/2020 rev: 00 was established. The internal audit needs to be conducted on annual basis.	Complied

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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 -	Annual MSPO internal audit was carried from 20 – 22/1/2022. Audit covered both documentation and field operation. No NC raised during the internal audit.	Complied
4.1.2.3	Report shall be made available to the management for their review. - Major compliance -	Internal audit report dated 22/01/2022 was made available for management review.	Complied
Criterion 4.1.3 – Management Review			
4.1.3.1	The management shall periodically review the continuous suitability, adequacy and effectiveness of the requirements for effective implementation of MSPO and decide on any changes, improvement and modification. - Major compliance -	The 2 nd MSPO Management Review was carried out on 6/02/22. Minute Meeting of Management Review MSPO was available. All pertinent elements for MSPO implementation have been reviewed and presented to top management.	Complied
Criterion 4.1.4 – Continual Improvement			
4.1.4.1	The action plan for continual improvement shall be based on consideration of the main social and environmental impact and opportunities of the company. - Major compliance -	Continual improvement plan dated FY 2021 is referred to. Improvement plan for pertinent key values on (best practice, economic, social and environmental has been identified for improvement such as: i) Bio-Diversity management – riparian reserve management, animal sighting, no illegal activities within the estate. ii) Resource development – capacity building (competence person for CePSWaM and OSH)	Complied

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Criterion / Indicator		Assessment Findings	Compliance
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 -	Adaptation of mechanized operation is still in progress to be completed by phases. For upkeep and maintenance, day to day operation is still manually handle by workers. Drone will be introduced for mapping and upkeeping in future if there is necessity for doing so.	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 management of estate in charge person to implement and monitor any new technologies being implemented and training of other personnel's.	Complied
4.2 Principle 2: Transparency			
Criterion 4.2.1 – Transparency of information and documents relevant to MSPO requirements			
4.2.1.1	The management shall communicate the information requested by the relevant stakeholders in the appropriate languages and forms, except those limited by commercial confidentiality or disclosure that could result in negative environmental or social outcomes. - Major compliance -	T.K.S. Rubber Estate has communicated the information regarding MSPO and all information requested to the internal and external stakeholder through stakeholder consultation, feedback/complaint form, suggestion box and workers dialogue on weekly basis.	Complied
4.2.1.2	Management documents shall be publicly available, except where this is prevented by commercial confidentiality or where disclosure of information would result in negative environmental or social outcomes. - Major compliance -	Records of request for information maintained under feedback/complaint form file. As for now, there was no such request yet.	Complied
Criterion 4.2.2 – Transparent method of communication and consultation			

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Criterion / Indicator		Assessment Findings	Compliance
4.2.2.1	Procedures shall be established for consultation and communication with the relevant stakeholders. - Major compliance -	Procedure for Stakeholder Consultation and Communication Procedure, TKS-SOP-IU-P2CS/SCC, rev: 00 dated 1/2/20 is referred to related to consultation and communication with the relevant stakeholders.	Complied
4.2.2.2	A management official should be nominated to be responsible for issues related to Indicator 1 at each operating unit. - Minor compliance -	The person in charge for complaints and grievance was the Estate Manager, MR Rajinder Singh A/L Surat Singh as per appointment letter where among the responsibility and authority covered: 1. Ensuring that processes needed for the complaints and grievances system are established implemented and maintained. 2. Liason with internal and external parties on matters to the complaints and grievances system.	Complied
4.2.2.3	List of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders should be properly maintained. - Major compliance -	Stakeholder register is available including the internal and external such as authority MPOB, Labour Department, Police Station, contractors, suppliers and workers as at 1/2/20. Refer to document, TKS-LIST-IU-P2C2/S2 rev: 0 dated 1/2/20.	Complied
Criterion 4.2.3 – Traceability			
4.2.3.1	The management shall establish, implement and maintain a standard operating procedure to comply with the requirements for traceability of the relevant product(s). - Major compliance -	T.K.S. Rubber Estate has the Traceability Procedure (Doc No: TKS-SOP-IU-P2C3/TP rev:1 dated 1/2/21.	Complied
4.2.3.2	The management shall conduct regular inspections on compliance with the established traceability system. - Major compliance -	The regular inspection on the traceability system was conducted through traceability inspection on daily basis. Traceability information recorded in field records and transferred to delivery order. Among the criteria checked are field location, lorry no. and weight.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.2.3.3	The management should identify and assign suitable employees to implement and maintain the traceability system. - Minor compliance -	The person in charge for traceability is the managing director, Mr Rajinder Singh. Among key elements are: i) Ensuring that processes needed for the traceability system are established implemented and maintained. ii) Reporting on the performance of the site yield potential (SYP) and any need for improvement.	Complied
4.2.3.4	Records of sales, delivery or transportation of FFB shall be maintained. - Major compliance -	The FFB sales was recorded in Harvesting Summary file. Sighted the FFB Driver Lorry Chit (from estate to mill) for the FFB traceability record. The data was monitored in Harvesting Summary file which contain the information of time, detail collection of bunches, estimated weight, harvester number, and tractor/lorry number. Sample of delivery chit; DO: 2-241, ticket no. FFB22001719W Date: 14/2/22 Weight: 4.97 mt	Complied
4.3 Principle 3: Compliance to legal requirements			
Criterion 4.3.1 – Regulatory requirements			
4.3.1.1	All operations are in compliance with the applicable local, state, national and ratified international laws and regulations. - Major compliance -	T.K.S. Rubber Estate has maintained the systems for documentation, checking and assessment of legal compliance with applicable laws and regulations. Sample of permit and license sighted at T.K.S. Rubber Estate were: i) MPOB license no. 618505102000 registered under T.K.S. Rubber Estate, (valid until 1/7/21-30/6/22)	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		ii) Trading License – Perakuan Pembaharuan Pendaftaran, Borang E (Kaedah 13) Reg. no. 000012663-A valid until 29/5/2022.	
4.3.1.2	The management shall list all laws applicable to their operations in a legal requirements register. - Major compliance -	Review of legal register procedure, under list of regulation, TKS-LIST-IU-P3C1/LRL, rev: 1, effective: 1/2/20. No changes as to date. All the new legal requirements were included in the legal register accordingly: i) Minimum Wages Order 2018, New minimum wages order 2020, (RM 1200 for selected municipal council) ii) Occupational Safety & Health Act 1994 (Act 514) Regulation & Orders iii) Employment Act 1955 iv) Environmental Quality Act 1974 (Act 127) Latest Minimum Wages Order 2022 and NRA has yet to be updated in the register for improvement – Thus, OFI is raised.	OFI
4.3.1.3	The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force. - Major compliance -	Tracking system available to identify changes in the relevant regulations through website information. On the site verification, interviews with the person in charge has indicated that the system is appropriate to the operations. Tracking system on any changes in the law been well implemented.	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 person in charge responsible to monitor compliance is the managing director and update the changes in regulatory requirements.	Complied
Criterion 4.3.2 – Lands use rights			

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Criterion / Indicator		Assessment Findings	Compliance
4.3.2.1	The management shall ensure that their oil palm cultivation activities do not diminish the land use rights of other users. - Major compliance -	The usage of all land titles area for agriculture purposes and no land encroachment occur.	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 -	The estate lands were fully owned by T.K.S Rubber. i) HK no. 4319, District: Kuala Muda, Lot no. 3307, Hectare: 7.57019 ha, land use type: agriculture ii) HK no. 33926, District: Kuala Muda, Lot no. 2985, Hectare: 64.5125 ha, land use type: agriculture	Complied
4.3.2.3	Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable. - Major compliance -	Although only some of the boundary stones were managed to be found by the company, the demarcation of boundaries at the visited estates using concrete pole painted with red and white was obvious, especially at the boundaries with third parties. Physical boundary such as trenches were also maintained.	Complied
4.3.2.4	Where there are, or have been, disputes, documented proof of legal acquisition of land title and fair compensation that have been or are being made to previous owners and occupants; shall be made available and that these should have been accepted with free prior informed consent (FPIC). - Minor compliance -	So far there has no issue on land dispute at the visited estates and verified through stakeholder's consultation and documentation of land ownership.	Complied
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 -	The estate lands are legally owned by the company. Interview with the surrounding communities and stakeholders confirm no disputes on ownership and customary rights. Thus, this indicator is not applicable.	N/A

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Criterion / Indicator		Assessment Findings	Compliance
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights land, if any, should made available. - Minor compliance -	The estate lands are legally owned by the company. Interview with the surrounding communities and stakeholders confirm no disputes on ownership and customary rights. Thus, this indicator is not applicable.	N/A
4.3.3.3	Negotiation and FPIC shall be recorded and copies of negotiated agreements should be made available. - Major compliance -	The estate lands are legally owned by the company. Interview with the surrounding communities and stakeholders confirm no disputes on ownership and customary rights. Thus, this indicator is not applicable.	N/A
4.4 Principle 4: Social responsibility, health, safety and employment condition			
Criterion 4.4.1: Social Impact Assessment (SIA)			
4.4.1.1	Social impact should be identified and plans are implemented to mitigate the negative impacts and promote the positive ones. - Minor compliance -	Social impact assessment for T.K.S. Rubber Estate was carried out by 3 rd party appointed consultant. Initial baseline report for 2020 was made available for verification. The assessment has taken into account inputs received from internal stakeholders and external stakeholders (suppliers, contractors, government agencies). The inputs are compiled in the SIA with recommended mitigation plan for improvement. SIA management plan has yet to be updated and in-include consultation process (MPOB for licensing, Wildlife Department other stakeholders) for improvement – Thus, OFI is raised.	OFI
Criterion 4.4.2: Complaints and grievances			
4.4.2.1	A system for dealing with complaints and grievances shall be established and documented. - Major compliance -	T.K.S. Rubber Estate has established a Stakeholder complaints and grievances/feedback procedure, TKS-SOP-IU-P4C2/SCG, rev: 0 dated 1/2/2020. Any complaints can be lodged through complaint	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		box, email or in writing or reported to supervisor/manager directly. The procedure has briefed to the internal workers and external stakeholders.	
4.4.2.2	The system shall be able to resolve disputes in an effective, timely and appropriate manner that is accepted by all parties. - Major compliance -	The complaint & grievance process flowchart is available and specific timeline to resolve the issue explained in the established SOP.	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 form will be used for receiving any complaints. As to date, no complaints/grievance reported.	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 -	During the site visit, it was confirmed that employees and surrounding communities are aware on the complaints and suggestion can be made anytime to the management. Most of the complaint raised through verbal and recorded in the complaint form.	Complied
4.4.2.5	Complaints and resolutions for the last 24 months shall be documented and made available to affected stakeholders upon request. - Major compliance -	As to date, no complaints/grievance reported.	Complied
Criterion 4.4.3: Commitment to contribute to local sustainable development			
4.4.3.1	Growers should contribute to local development in consultation with the local communities. - Minor compliance -	The management has given donation for the neighbouring community temple "Kuil Sri Maha Mariamman". Other contributions can be seen via non-monetary assistance such as providing manpower for cleaning and upkeeping the temple area. On top of that COVID 19 PPE supply was given to the workers as well.	Complied

Criterion / Indicator	Assessment Findings	Compliance	
Criterion 4.4.4: Employees safety and health			
4.4.4.1	<p>An occupational safety and health policy and plan shall be documented, effectively communicated and implemented.</p> <p>- Major compliance -</p>	<p>T.K.S. Rubber Estate has established the OSH Policy which was signed by the Managing Director dated 1/2/20.</p> <p>The OSH plan for 2022 was established which cover on training, PPE inspection and other related OSH monitoring for estate.</p>	Complied
4.4.4.2	<p>The occupational safety and health plan shall cover the following:</p> <p>a) A safety and health policy, which is communicated and implemented.</p> <p>b) The risks of all operations shall be assessed and documented.</p> <p>c) An awareness and training programme which includes the following requirements for employees exposed to pesticides:</p> <ul style="list-style-type: none"> i. all employees involved shall be adequately trained on safe working practices ii. all precautions attached to products shall be properly observed and applied <p>d) The management shall provide the appropriate PPE at the place of work to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC).</p> <p>e) The management shall establish Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labeling) Regulation 1997 and Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000.</p>	<p>a) T.K.S. Rubber Estate has the OSH policy that has been communicated to the staff and workers. On site supervisors ensure the implementation of it.</p> <p>b) HIRARC identification related to estate operation has been documented and available for verification. Estate operation from harvesting, manuring, upkeeping and chemical storage and handling were identified. Related control measure has been put in place and based on risk category. Hierarchy of control has been applied as minimum on the use of PPE. HIRARC Register, TKS-SOP-IU-P4C4/01 rev:0 dated 30/12/21 is referred to.</p> <p>c) In addition to specific training courses, safety briefings are given during muster. Sampled of the training for year 2021:</p> <ul style="list-style-type: none"> i) Safety Work Procedure – Spraying Training (20/09/2021) ii) Safety Work Procedure – Harvesting Training (23/09/2021) iii) Scheduled waste training (20/10/21) iv) PPE usage training (23/9/21) v) Wildlife monitoring training (16/10/21) vi) First Aid Training (15/11/21) vii) Occupational Safety and Health Coordinator (Remote Learning), 15-18/2/2022 (certificate no. K216101-22) 	Complied

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Criterion / Indicator	Assessment Findings	Compliance
<p>f) The management shall appoint responsible person(s) for workers' safety and health. The appointed person(s) of trust must have knowledge and access to latest national regulations and collective agreements.</p> <p>g) The management shall conduct regular two-way communication with their employees where issues affecting their business such as employee's health, safety and welfare are discussed openly. Records from such meeting are kept and the concerns of the employees and any remedial actions taken are recorded.</p> <p>h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.</p> <p>i) Employees trained in First Aid should be present at all field operations. A First Aid Kit equipped with approved contents should be available at each worksite.</p> <p>j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.</p> <p>- Major compliance -</p>	<p>d) PPE requirement for manuring gang [safety glass, nitrile glove and N95 respirator] as per PPE recommendation in CHRA. Observed at field 3 for the harvesting operation, the PPE was completely worn by the gang. Hard hat, vest, wellington boots, goggles and hand gloves were provided to all workers for free.</p> <p>e) Chemical register dated 01/2/2020 was sighted. Seen the chemical used were:</p> <ul style="list-style-type: none"> i) Metsulfuron - Metsulfuron-Methyl - Ally [ALLY 20 DF] ii) Glyphosate Isopropylammonium 41% W/W – ECOMAX iii) Glyphosate Isopropylammonium 41% W/W – POWEX <p>SDS for the said chemicals are available at the store in dual language (Bahasa Malaysia and English). Date of SDS is still valid. Initial CHRA was conducted on 19/10/2020 at T.K.S. Rubber Estate by DOSH registered assessor, [HQ/14/ASS/00/350]. Final report, HQ/14/ASS/00/350-2020/089 dated 19/11/20. Recommendation reported under form D, control measure and recommendation</p> <p>f-g) At the estate, the manager is responsible for organizing safety training, meetings and investigation and reporting of accidents and incidents. As for T.K.S. Rubber Estate, there was no official safety committee member for OSHA due to headcount is less than the requirement.</p> <p>h) Accident and emergency procedures exist, and instructions clearly understood by all employees. The last emergency training (inclusive of first aid training) was carried out on 15/11/21.</p> <p>i) Managing director is the trained first aider. Verified certificate of competency for First Aid at Workplace, training date 14-</p>	

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Criterion / Indicator		Assessment Findings	Compliance
		<p>15/9/2020. Certificate issuance date 30/9/2020 (ref: 0576:2020) and valid for 3 years.</p> <p>j) All accidents will be investigated and reported using JKPP 6 & JKPP 8. Verified MyKKP registration ref: JKPP 8/52224/2020 dated 12/1/2022. As to date, there was no accident reported in 2021 to date.</p>	
Criterion 4.4.5: Employment conditions			
4.4.5.1	<p>The management shall establish policy on good social practices regarding human rights in respect of industrial harmony. The policy shall be signed by the top management and effectively communicated to the employees.</p> <p>- Major compliance -</p>	<p>The management has established policy on good social practices regarding human rights in respect of industrial harmony. Related social policies which signed by Managing Director dated 1/2/20 are:</p> <ul style="list-style-type: none"> i) "Pencegahan and pembasmian, gangguan seksual and di tempat kerja" ii) "Hak and Etika Buruh" iii) "Kilanan and Aduan" <p>Latest briefing was carried out on 22/2/20 by the managing director.</p>	Complied
4.4.5.2	<p>The management shall not engage in or support discriminatory practices and shall provide equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics.</p> <p>- Major compliance -</p>	<p>There are no discriminatory practices in T.K.S. Rubber Estate. Whoever employed workers will be equally treated for male and female and locals and foreign workers.</p>	Complied
4.4.5.3	<p>Management shall ensure that employees' pay and conditions meet legal or industry minimum standards and as per agreed Collective Agreements. The living wage should be sufficient to meet basic needs and provide some discretionary income based</p>	<p>Only one (1) directly employed worker in T.K.S. Rubber Estate which is mandora. The mandore has received the salary in accordance with minimum wage order 2022. He's a monthly paid worker and received salary of RM 3,000 per month.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	on minimum wage. - Major compliance -		
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 -	Based on the interview with contractor and workers, it was confirmed that employment contract signed/agreed between the contractor and his employee. Salary payment recorded in the payslip for the employees of contractor with details of any lawful deduction in the payslip. Based on verification, salary was paid in accordance with minimum wages and agreed rates in the employment contract.	Complied
4.4.5.5	The management shall establish records that provide an accurate account of all employees (including seasonal workers and subcontracted workers on the premises). The records should contain full names, gender, date of birth, date of entry, a job description, wage and the period of employment. - Major compliance -	The master list of workers is available containing the worker's name, D.O.B, age, gender, job description, etc.	Complied
4.4.5.6	All employees shall be provided with fair contracts that have been signed by both employee and employer. A copy of employment contract is available for each and every employee indicated in the employment records. - Major compliance -	For the mandore, the employment contract and signed dated 1/1/20 was verified. During interview with mandore, he able to explain perks and entitlement which stated in the contract of employment.	Complied
4.4.5.7	The management shall establish a time recording system that makes working hours and overtime transparent for both employees and employer. - Major compliance -	Based on wages book for the mandore, no overtime recorded for January 2021 to February 2022. He only worked for regular working hours from Monday to Saturday.	Complied
4.4.5.8	The working hours and breaks of each individual employee as indicated in the time records shall comply with legal regulations and collective agreements. Overtime shall be mutually agreed	Based on the January 2021 to February 2022 records, no overtime records shown for the mandore.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	and shall always be compensated at the rate applicable and shall meet the applicable legal requirement. - Major compliance -		
4.4.5.9	Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements. - Major compliance -	Wages paid accordingly as per records verified in 4.4.5.3	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 health provisions. - Minor compliance -	T.K.S. Rubber Estate has provided the bonus payment and free medical care for worker and stipulated in the contract of employment.	Complied
4.4.5.11	In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities in compliance with the Workers' Minimum Standards Housing and Amenities Act 1990 (Act 446) or any other applicable legislation. - Major compliance -	No living quarters provided at T.K.S. Rubber Estate.	Complied
4.4.5.12	The management shall establish a policy and provide guidelines to prevent all forms of sexual harassment and violence at the workplace. - Major compliance -	Sexual harassment policy@ <i>Pencegahan and pembasmian, gangguan seksual and di tempat kerja</i> signed by Managing Director dated 1/2/20 available and publicly showed in signboard.	Complied
4.4.5.13	The management shall respect the right of all employees to form or join trade union and allow workers own representative(s) to facilitate collective bargaining in accordance with applicable laws and regulations. Employees shall be given the freedom to join a trade union relevant to the	Employees has the right to join any of union and management has the freedom of association policy @ <i>Hak dan Etika Buruh</i> signed by managing director dated 1/2/20.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	<p>industry or to organize themselves for collective bargaining. Employees shall have the right to organize and negotiate their work conditions. Employees exercising this right should not be discriminated against or suffer repercussions.</p> <p>- Major compliance -</p>		
4.4.5.14	<p>Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation. Work by children is acceptable on family farms, under adult supervision, and when not interfering with their education programmes. Children shall not be exposed to hazardous working conditions.</p> <p>- Major compliance -</p>	<p>All workers hired are more than 18 years old (including contractor's workers) and confirmed during interview that no children were hired in T.K.S. Rubber Estate.</p>	Complied
Criterion 4.4.6: Training and competency			
4.4.6.1	<p>All employees, contractors and relevant smallholders are appropriately trained. A training programme (appropriate to the scale of the organization) that includes regular assessment of training needs and documentation, including records of training shall be kept.</p> <p>- Major compliance -</p>	<p>T.K.S. Rubber Estate has prepared an HSE Training Plan for. The estate has also maintained training records for individual staff and workers,</p> <p>Training carried out in 2021:</p> <ul style="list-style-type: none"> i) Safety Work Procedure – Spraying Training (20/09/2021) ii) Safety Work Procedure – Harvesting Training (23/09/2021) iii) Scheduled waste training (20/10/21) iv) PPE usage training (23/9/21) v) Wildlife monitoring training (16/10/21) vi) First Aid Training (15/11/21) 	Complied
4.4.6.2	<p>Training needs of individual employees shall be identified prior to the planning and implementation of the training programmes</p>	<p>T.K.S. Rubber Estate has conducted training needs assessment prior to prepare the annual training plan for the year 2020 for employee</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
	in order to provide the specific skill and competency required to all employees based on their job description. - Major compliance -	and employees of contractors working with the company. Workers must be properly trained before assigned to the respective work units.	
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
4.5 Principle 5: Environment, natural resources, biodiversity and ecosystem services			
Criterion 4.5.1: Environmental Management Plan			
4.5.1.1	An environmental policy and management plan in compliance with the relevant country and state environmental laws shall be developed, effectively communicated and implemented. - Major compliance -	T.K.S. Rubber Estate has an Environmental policy dated 1/2/2020 that has been signed by the Managing Director and environmental management plan with relevant to the applicable laws and regulations. Interviews of staff and workers found that the policy has been communicated and implemented.	Complied
4.5.1.2	The environmental management plan shall cover the following: a) An environmental policy and objectives; b) The aspects and impacts analysis of all operations. - Major compliance -	The established environmental management plan has covered the environmental aspects and impacts based on T.K.S. Rubber Estate operation. The Environmental Aspect & Impact assessment, TKS-REC-IU-P5C1/01 dated 30/12/021 has been reviewed on 01/02/2020. Sample of assessment reviewed: Herbicides spraying activity which covers: 1. Mist 2. Chemical residue to water course 3. Chemical residue to land	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		4. Manuring The mitigation plans related to the sample assessed above, has been reviewed and found satisfactory. Mitigation plans includes work procedures and training has been provided to the operators.	
4.5.1.3	An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, effectively implemented and monitored. - Major compliance -	The continuous monitoring as per initial implementation was implemented on timely basis where for each operating unit the planned programs were included in annual budgeting. Results of the programs that were monitored will determine operational changes whether have positive or negative environmental impacts. The visit confirmed that programs gave continuous improvement accordingly to the company.	Complied
4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan. - Minor compliance -	T.K.S. Rubber Estate environmental improvement program also includes continual improvement plans. For example, waste management, water quality, soil erosion, biodiversity, pesticides and etc.	Complied
4.5.1.5	An awareness and training programme shall be established and implemented to ensure that all employees understand the policy and objectives of the environmental management and improvement plans and are working towards achieving the objectives. - Major compliance -	Annual training program of the estate includes environmental awareness and compliance related trainings to the executives, staffs and workers. The training was conducted accordingly on 20/10/2021.	Complied
4.5.1.6	Management shall organize regular meetings with employees where their concerns about environmental quality are discussed. - Major compliance -	Environmental related matters were discussed during operation/management review meeting. The meeting was conducted on 6/2/2022. No issue related to environmental was raised during this meeting. Workers interview reveal that they are encouraged to discuss environmental issues with the management.	Complied

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Criterion / Indicator	Assessment Findings	Compliance	
Criterion 4.5.2: Efficiency of energy use and use of renewable energy			
4.5.2.1	Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within an appropriate timeframe. There should be a plan to assess the usage of non-renewable energy including fossil fuel, electricity and energy efficiency in the operations over the base period. - Major compliance -	The estate maintains records of energy usage, which is reported monthly on monthly basis. The use of the fossil fuel against the FFB production is being monitored. On average 24 km distance completed per trip.	Complied
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 -	T.K.S. Rubber Estate has estimation on total energy required including fossil fuel usage by contractor. This estimation was compared to the actual usage by monthly based on numbers of trips completed from estate to recipient mill.	Complied
4.5.2.3	The use of renewable energy should be applied where possible. - Minor compliance -	There is no possible option for renewable energy application at T.K.S. Rubber Estate.	Complied
Criterion 4.5.3: Waste management and disposal			
4.5.3.1	All waste products and sources of pollution shall be identified and documented. - Major compliance -	Based on documented waste management plan, TKS-SOP-1U-P5C3/WMP dated 1/2/2020, among the waste products identified and documented is scheduled waste. Source of waste mainly from estate operation. For estates, its reusable and recyclable wastes identified included empty fertilizer bags and triple rinsed empty chemical containers.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.5.3.2	<p>A waste management plan to avoid or reduce pollution shall be developed and implemented. The waste management plan should include measures for:</p> <ul style="list-style-type: none"> a) Identifying and monitoring sources of waste and pollution b) Improving the efficiency of resource utilization and recycling of potential wastes as nutrients or converting them into value-added by-products <p>- Major compliance -</p>	<p>Documented waste management plan, TKS-SOP-1U-P5C3/WMP dated 1/2/2020 was emphasized on the identification and monitoring sources of waste and pollution. On top of that, efficiency of resource utilization and recycling of potential wastes as nutrients or converting them into value-added by-products were also being focus on for improvement.</p>	Complied
4.5.3.3	<p>The management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal.</p> <p>- Major compliance -</p>	<p>SOP handling of used chemicals procedure, TKS-SOP-1U-P5C3/HUC dated 1/2/2020 and waste management plan, TKS-SOP-1U-P5C3/WMP dated 1/2/2020 were established. So far there was no scheduled waste generated at site as all activities were contract out by the estate. Waste generation and handling was done by the contractor.</p>	Complied
4.5.3.4	<p>Empty pesticide containers shall be punctured and disposed in an environmentally and socially responsible way, such that there is no risk of contamination of water sources or to human health. The disposal instructions on manufacturer’s labels should be adhered to. Reference should be made to the national programme on recycling of used HDPE pesticide containers.</p> <p>- Major compliance -</p>	<p>In Estates, empty chemical containers were being triple rinsed and spot painted in red before return back to supplier. Visit and records confirmed that no empty chemical containers being disposed other than returned back to supplier. An established SOP, handling of used chemicals procedure, TKS-SOP-1U-P5C3/HUC dated 1/2/2020 is referred to.</p>	Complied
4.5.3.5	<p>Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourses.</p> <p>- Minor compliance -</p>	<p>No domestic waste generated as there is no line site/workers quarters at T.K.S. Rubber Estate.</p>	Complied
Criterion 4.5.4: Reduction of pollution and emission			

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Criterion / Indicator		Assessment Findings	Compliance
4.5.4.1	An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, scheduled wastes, solid wastes and effluent. - Major compliance -	Assessment of all polluting activities for estate is documented under environmental aspect and impact evaluation. Refer to document, ref no. TKS-REC-IU-P5C1/01 rev: 0 dated 1/2/20. Source of pollution identified from mainly from fertilizer and chemical application and transportation. The most significant and the most concerned area is under chemical and fertilizer application. Mitigation and action required is incorporated together in the environmental aspect impact register by each specific activity. Environmental management plan is developed based on significant environmental impact identification as per below: Medium (significant): Monitoring required to ensure existing control measures are maintained Major (significant): Additional control measures should be implemented within a defined time period	Complied
4.5.4.2	An action plan to reduce identified significant pollutants and emissions shall be established and implemented. - Major compliance -	Environmental management plan dated 1/2/20 is referred to. Mitigation plan is in place.	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. b. Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the estate's current activities.	Water management plan is documented under Water Management Plan, ref no. TKS-SOP-IU-P5C6/WMP rev:0 dated 1/2/20. a) There was no line site in estate. Water usage is only for the operation such as spraying activity. b) No stream/river crossing the estate. Only man made/artificial stream in the estate for estate irrigation. c) Rainwater harvesting is being implemented in field with the construction of pit and culvert.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	<p>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.).</p> <p>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.</p> <p>e. Where natural vegetation in riparian areas has been removed, a plan with a timetable for restoration shall be established and implemented.</p> <p>f. Where bore well is being use for water supply, the level of the ground water table should be measured at least annually.</p> <p>- Major compliance -</p>	<p>d) No water course and wetlands within the estate. No necessity of maintaining the riparian buffer zones.</p> <p>e) No natural vegetation in riparian removed and verified during site visit.</p> <p>f) No bore water well within the estate.</p>	
4.5.5.2	<p>No construction of bunds, weirs and dams across main rivers or waterways passing through an estate.</p> <p>- Minor compliance -</p>	<p>There were no construction of bunds, weirs and dams across main rivers or waterways passing through T.K.S. Rubber Estate which will affecting the downstream users/stakeholders. No natural stream/river crossing.</p>	Complied
4.5.5.3	<p>Water harvesting practices should be implemented (e.g. water from road-side drains can be directed and stored in conservation terraces and various natural receptacles).</p> <p>- Minor compliance -</p>	<p>Water management plan includes rainwater harvesting, desilting of roadside drains and etc. This also recommended by agronomist to conserve</p>	Complied
Criterion 4.5.6: Status of rare, threatened, or endangered species and high biodiversity value			
4.5.6.1	<p>Information shall be collated that includes both the planted area itself and relevant wider landscape-level considerations (such as wildlife corridors). This information should cover:</p>	<p>T.K.S. Rubber Estate has carried out an internal assessment for biodiversity and documented under Biodiversity and Ecosystem Management Plan, ref: TKS-REC-IU-P5C6/BEP, rev: 0 dated 1/2/20.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	<p>a) Identification of high biodiversity value habitats, such as rare and threatened ecosystems, that could be significantly affected by the grower(s) activities.</p> <p>b) Conservation status (<i>e.g.</i> The International Union on Conservation of Nature and Natural Resources (IUCN) status on legal protection, population status and habitat requirements of rare, threatened, or endangered species), that could be significantly affected by the grower(s) activities.</p> <p>- Major compliance -</p>	<p>On top of the internal assessment, and external assessment done by experience assessor wildlife ranger and herpetofauna naturalist on November 2020. Related information on IUCN status summarized in the report with vulnerable and least concern status.</p>	
4.5.6.2	<p>If rare, threatened or endangered species, or high biodiversity value, are present, appropriate measures for management planning and operations should include:</p> <p>a) Ensuring that any legal requirements relating to the protection of the species are met.</p> <p>b) Discouraging any illegal or inappropriate hunting, fishing or collecting activities; and developing responsible measures to resolve human-wildlife conflicts.</p> <p>- Major compliance -</p>	<p>Measures for management planning and operations developed for the estate based on the internal assessment for biodiversity and documented under Biodiversity and Ecosystem Management Plan, ref: TKS-REC-IU-P5C6/BEP, rev: 0 dated 1/2/20 and also incorporated under continual improvement plan 2022-2023 dated 15/12/21.</p>	Complied
4.5.6.3	<p>A management plan to comply with Indicator 1 shall be established and effectively implemented, if required.</p> <p>- Major compliance -</p>	<p>Management plan developed and monitored as per the following: Sighting records on monthly and half yearly basis and reported under Rekod Hidupan Liar, MSPO-456-F002. Records from January to December 2021 available for verification. As to date no records of RTE observed and only vulnerable and least concern animal under IUCN were sighted.</p>	Complied
Criterion 4.5.7: Zero burning practices			

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Criterion / Indicator		Assessment Findings	Compliance
4.5.7.1	Use of fire for waste disposal and for preparing land for oil palm cultivation or replanting shall be avoided except in specific situations, as identified in regional best practice. - Major compliance -	T.K.S. Rubber Estate has established and implemented Best Management Practice approach through its standard operations and procedures. Zero Burning Policy was established and signed by managing director dated 1/2/20 available for review. Zero Open Burning practices observed where the visit to the field has confirmed that the company in compliance of its Zero Open Burning policy.	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 obtained as there was no phyto-sanitation process involved during development stage.	N/A
4.5.7.3	Where controlled burning is allowed, it shall be carried out as prescribed by the Environmental Quality (Declared Activities) (Open Burning) Order 2003 or other applicable laws. - Major compliance -	Not applicable for T.K.S. Rubber Estate. No application of control burning activities during replanting.	N/A
4.5.7.4	Previous crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched. - Minor compliance -	Not applicable for T.K.S. Rubber Estate. Currently, there is no replanting at T.K.S. Rubber Estate and the youngest palm planted on December 2017 at field 4.	N/A
4.6 Principle 6: Best Practices			
Criterion 4.6.1: Site Management			
4.6.1.1	Standard operating procedures shall be appropriately documented and consistently implemented and monitored. - Major compliance -	T.K.S. Rubber Estate has established management systems for monitoring and control of best practice implementation in the estate. This includes the programme by 3 rd party agronomist for maintaining	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		and improving the production. As for 2021 due to COVID-19 movement control order (MCO), no agronomist visit conducted. However, previous fertilizer recommendation is still used as reference in the establishment of fertilizer programme for 2021.	
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 -	T.K.S. Rubber Estate has over lained a topographic map on the soil map to identify areas of potential erosion risk at T.K.S. Rubber Estate. A Soil Suitability Report issued by Department of Agriculture dated 27/8/2020, ref: JP TNH KDH 207/680/5 Jld. 2(25) is referred to. Based on the report, areas are predominantly undulating (Gajah Mati Series: 21.14% - undulating, Kechor Series: 50.92% - undulating) within the estate. Inspection of field conditions at estate showed well established and maintained groundcover vegetation.	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 for T.K.S. Rubber Estate. Cross checked with the records on site field no. and field no. in the system found to be consistent. Field record showed consistence reference to the specific field and cross reference with the delivery order.	Complied
Criterion 4.6.2: Economic and financial viability plan			
4.6.2.1	A documented business or management plan shall be established to demonstrate attention to economic and financial viability through long-term management planning. - Major compliance -	Business plan available which forecasted for 3 years (2020-2022). Details of forecast FFB and price is used as basis for expenses/operation cost (FFB harvesting and evacuation, maintenance and upkeep) for the estate.	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.	No replanting activity is planned within 5 years since this estate has just replanting the oil palm in year 2017.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -		
4.6.2.3	<p>The business or management plan may contain:</p> <ul style="list-style-type: none"> a) Attention to quality of planting materials and FFB b) Crop projection: site yield potential, age profile, FFB yield trends c) Cost of production: cost per tonne of FFB d) Price forecast e) Financial indicators: cost benefit, discounted cash flow, return on investment <p>- Major compliance -</p>	<p>The 3 years FFB crop projection from (2022 -2024) for T.K.S. Rubber Estate is available which contain the yield/ha projection and FFB projection. Apart from that, for cost consumption related, T.K.S. Rubber Estate has prepared the annual budget for 2022.</p>	Complied
4.6.2.4	<p>The management plan shall be effectively implemented and the achievement of the goals and objectives shall be regularly monitored, periodically reviewed and documented.</p> <p>- Major compliance -</p>	<p>Management has the working sheet for all the field operation for monitoring. Profit and loss monitoring are being monitored for each year and updated in the spreadsheet.</p>	Complied
Criterion 4.6.3: Transparent and fair price dealing			
4.6.3.1	<p>Pricing mechanisms for the products and other services shall be documented and effectively implemented.</p> <p>- Major compliance -</p>	<p>In T.K.S. Rubber Estate, the payment mode is cash and as per contract. The documents are available and paid accordingly.</p>	Complied
4.6.3.2	<p>All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner.</p> <p>- Major compliance -</p>	<p>Sighted the agreement for contractor Ratinavel A/L Sinatamby for FFB, fertilizers and upkeeps in T.K.S Rubber signed on 1/1/2010. All terms and conditions clearly stipulated in the contract. Payment term is 30 days and will be paid in the first week of the following month. Latest payment was paid on 7/2/2022 and made in timely manner.</p>	Complied

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

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Criterion / Indicator		Assessment Findings	Compliance
4.7.1.2	No conversion of Environmentally Sensitive Areas (ESAs) to oil palm as required under Peninsular Malaysia’s National Physical Plan (NPP) and the Sabah Forest Management Unit under the Sabah Forest Management License Agreement. For Sabah and Sarawak, new planting or replanting of an area 500ha or more requires an EIA. For areas below 500ha but above 100ha, a Proposal for Mitigation Measures (PMM) is required. - Major compliance -	There is no development of new planting at T.K.S. Rubber Estate.	N/A
Criterion 4.7.2: Peat Land			
4.7.2.1	New planting and replanting may be developed and implemented on peat land as per MPOB guidelines on peat land development or industry best practice. - Major compliance -	There is no development of new planting at T.K.S. Rubber Estate.	N/A
Criterion 4.7.3: Social and Environmental Impact Assessment (SEIA)			
4.7.3.1	A comprehensive and participatory social and environmental impact assessment shall be conducted prior to establishing new plantings or operations. - Major compliance -	There is no development of new planting at T.K.S. Rubber Estate.	N/A
4.7.3.2	SEIAs shall include previous land use or history and involve independent consultation as per national and state regulations, via participatory methodology which includes external stakeholders. - Major compliance -	There is no development of new planting at T.K.S. Rubber Estate.	N/A

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

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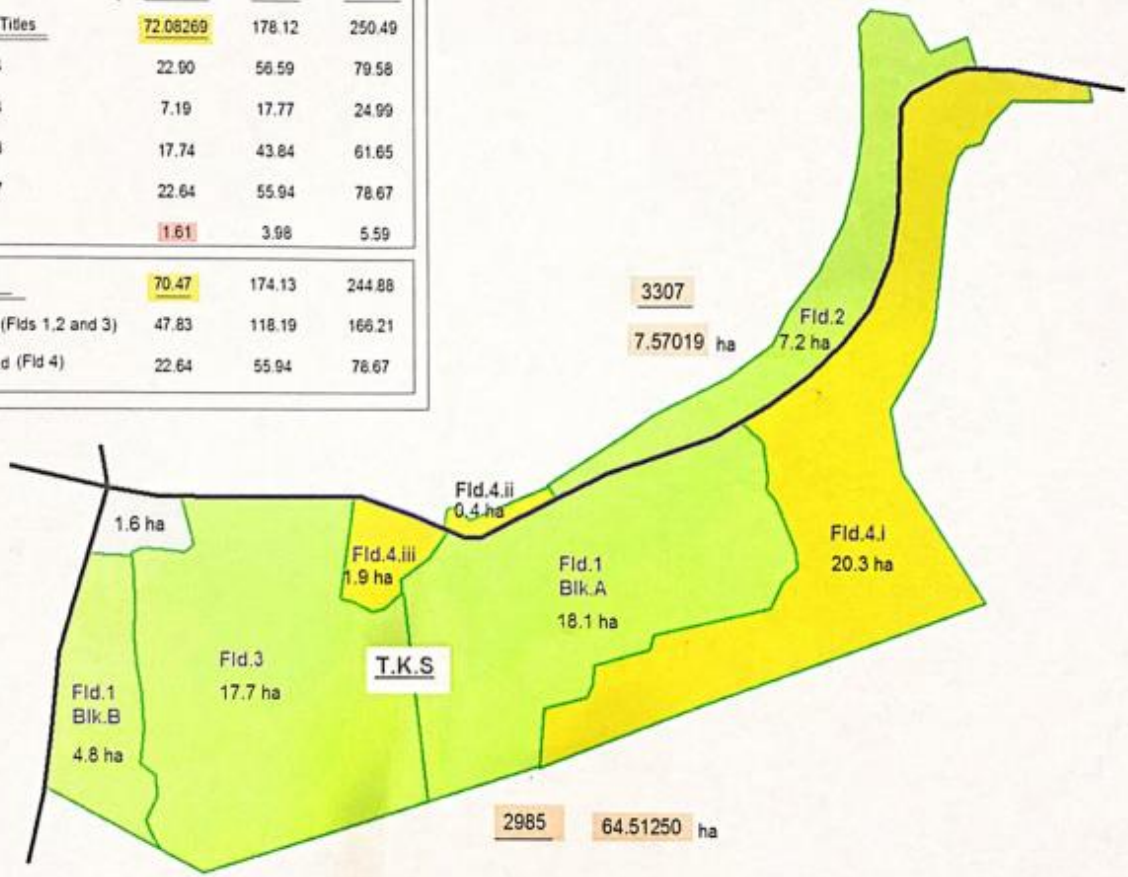
Criterion / Indicator		Assessment Findings	Compliance
4.7.5.2	Where planting on fragile and marginal soils is proposed, plans shall be developed and implemented to protect them and to minimize adverse impacts (e.g. hydrological) or significantly increased risks (e.g. fire risk) in areas outside the plantation. - Major compliance -	There is no development of new planting at T.K.S. Rubber Estate.	N/A
4.7.5.3	Marginal and fragile soils, including excessive gradients and peat soils, shall be identified prior to conversion. - Major compliance -	There is no development of new planting at T.K.S. Rubber Estate.	N/A
Criterion 4.7.6: Customary land			
4.7.6.1	No new plantings are established on recognised customary land without the owners' free, prior and informed consent, dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions. - Major compliance -	There is no development of new planting at T.K.S. Rubber Estate.	N/A
4.7.6.2	Where new plantings on recognised customary lands are acceptable, management plans and operations should maintain sacred sites. - Minor compliance -	There is no development of new planting at T.K.S. Rubber Estate.	N/A
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 -	There is no development of new planting at T.K.S. Rubber Estate.	N/A

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Criterion / Indicator		Assessment Findings	Compliance
4.7.6.4	The owner of recognised customary land shall be compensated for any agreed land acquisitions and relinquishment of rights, subject to their free prior informed consent and negotiated agreement. - Major compliance -	There is no development of new planting at T.K.S. Rubber Estate.	N/A
4.7.6.5	Identification and assessment of legal and recognised customary rights shall be documented. - Major compliance -	There is no development of new planting at T.K.S. Rubber Estate.	N/A
4.7.6.6	A system for identifying people entitled to compensation and for calculating and distributing fair compensation shall be established and implemented. - Major compliance -	There is no development of new planting at T.K.S. Rubber Estate.	N/A
4.7.6.7	The process and outcome of any compensation claims shall be documented and made publicly available. - Major compliance -	There is no development of new planting at T.K.S. Rubber Estate.	N/A
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 -	There is no development of new planting at T.K.S. Rubber Estate.	N/A

Appendix C: Location and Field Map

	hectares	acres	relongs
<u>Tot Area of Titles</u>	72.08269	178.12	250.49
Fid.1 – 2004	22.90	56.59	79.58
Fid.2 – 2004	7.19	17.77	24.99
Fid.3 – 2008	17.74	43.84	61.65
Fid.4 – 2017	22.64	55.94	78.67
Unused	1.61	3.98	5.59
<u>Tot Planted</u>	70.47	174.13	244.88
Tot Mature (Fids 1,2 and 3)	47.83	118.19	166.21
Just Matured (Fid 4)	22.64	55.94	78.67



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