



MSPO Public Summary Report
Revision 3 (May 2024)

MALAYSIAN SUSTAINABLE PALM OIL
MSPO Public Summary Report

- Initial Assessment
- Annual Surveillance Assessment (1_1) For Mill
- Annual Surveillance Assessment (1_1) For Estate
- Recertification Assessment (___)
- Extension of Scope

FGV HOLDINGS BERHAD
Client Company (HQ) Address: Level 20 (West), Wisma FGV, Jalan Raja Laut, 50350 Kuala Lumpur, Malaysia
Certification Unit: FGV Palm Industries Sdn Bhd – Besout Palm Oil Mill & FGV Plantations (Malaysia) Sdn Bhd – Besout 6 Estate & Besout 7 Estate
Date of Final Report: 3/7/2025

Report prepared by:
Zulkifli Bin Kamarol Zaman (Lead Auditor)

Report Number: 30096912

Assessment Conducted by:
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Section 1: Executive Summary

1.1 Organizational Information and Contact Person			
Company Name	FGV Holdings Berhad		
Certification Unit	Certification Unit	MPOB License No.	Expiry Date
	FGVPISB Besout Palm Oil Mill	500155504000	31/03/2026
	FGVPM Besout 06 Estate	574649002000	30/06/2025
	FGVPM Besout 07 Estate	559124002000	31/03/2026
Entity Category	<input checked="" type="checkbox"/> Oil Palm Plantations more than 500Ha <input checked="" type="checkbox"/> Palm Oil Mill including Supply Chain		
Address	Level 20 (West), Wisma FGV, Jalan Raja Laut, 50350 Kuala Lumpur, Malaysia.		
Management Representative	Mr. Ameer Izyanif Bin Hamzah Senior General Manager, Sustainability Compliance & Certification Department.		
Website	www.fgvholdings.com	E-mail	ameer.h@fgvholdings.com
Telephone	+603-2789 1338	Facsimile	+603-2789 0001

1.2 Certification Information			
Certificate Number	Mill: MSPO 701757	Certificate Start Date	27/03/2025
Date of First Certification	27/03/2020	Certificate Expiry Date	26/03/2030
Certificate Number	Estate: MSPO 701758	Certificate Start Date	07/05/2024
Date of First Certification	07/05/2019	Certificate Expiry Date	06/03/2029
Scope of Certification	<input checked="" type="checkbox"/> Mill: Production of Certified Sustainable Palm Oil and Palm Kernel using Mass Balance Model <input checked="" type="checkbox"/> Estate: Production of Sustainable Oil Palm Fruits		
Supply Chain Model (s)	<input type="checkbox"/> Segregation <input checked="" type="checkbox"/> Mass Balance		
Description of operation's management system	<p>FGV Besout Complex consists of three operating units, including two estates (i.e., FGVPM Besout 07 Estate and FGVPM Besout 06 Estate) which are certified under MSPO Part 3-2. Meanwhile, FGVPISB Besout POM is certified under MSPO Part 4-1.</p> <p>Besout POM receives both certified and non-certified fruit. The mill uses a Mass Balance supply chain model. Besout POM produces Crude Palm Oil (CPO) and Palm Kernel (PK), which are sold to refineries. All sales and purchases of palm products are managed by FGV Trading Sdn Bhd.</p>		
Visit Objectives	<p>The objective of the assessment was to conduct Annual Surveillance Assessment (ASA1_1) for Palm Oil Mill & estates and look for positive evidence to ensure that elements of the scope of certification and the requirements of the management standard are effectively addressed by the organization's management system and that the system is demonstrating the ability to support the achievement of</p>		

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	statutory, regulatory and contractual requirements and the organization's specified objectives, as applicable with regard to the scope of the management standard, and to confirm the on-going achievement and applicability of the forward strategic plan and where applicable to identify potential areas for improvement of the management system.
Standard	<input checked="" type="checkbox"/> Part 3.2 Oil Palm Plantations more than 500Ha <input checked="" type="checkbox"/> Part 4.1 Palm Oil Mill including Supply Chain
Palm Oil Mill Part 4-1	
Recertification Assessment Visit Date (RAV)	05 – 08/02/2024
Continuous Assessment Visit Date (CAV) 1_1	11 – 13/03/2025
Continuous Assessment Visit Date (CAV) 1_2	-
Continuous Assessment Visit Date (CAV) 1_3	-
Continuous Assessment Visit Date (CAV) 1_4	-
Estate Part 3-2	
Recertification Assessment Visit Date (RAV)	05 – 08/02/2024
Continuous Assessment Visit Date (CAV) 1_1	11 – 13/03/2025
Continuous Assessment Visit Date (CAV) 1_2	-
Continuous Assessment Visit Date (CAV) 1_3	-
Continuous Assessment Visit Date (CAV) 1_4	-

1.3 Other Certifications			
Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
RSPO 682927	RSPO Principles & Criteria of Sustainable Palm Oil Production: 2018; Malaysian national Interpretation: 2019	BSI Services Malaysia Sdn Bhd	29/04/2028

1.4 Location of Certification Unit			
Name of the Certification Unit (Palm Oil Mill/ Estate/ Smallholder/ Independent Smallholder, Processing Facilities/ Dealers)	Site Address	GPS Reference of the site office	
		Latitude	Longitude
FGVPISB Besout POM	Kilang Sawit Besout, Mukim Sungkai, Daerah Batang Padang, 35600 Sungkai, Perak, Malaysia	3° 52' 48.00" N	101° 16' 33.99" E
FGVPM Besout 06 Estate	Ladang FGVP M Besout 6, Mukim Sungkai, Daerah Batang Padang, 35600 Sungkai, Perak, Malaysia	3° 46' 39.00" N	101° 16' 30.09" E



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FGVPM Besout 07 Estate	Ladang FGVPM Besout 7, Mukim Sungkai, Daerah Batang Padang, 35600 Sungkai, Perak, Malaysia.	3° 50' 35.00" N	101° 17' 35.00" E
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1.5 On-Site Visit Itinerary for Multisite Certification Unit	
Multisite (MS)	N/A
ASA 1	-
ASA 2	-
ASA 3	-
ASA 4	-

1.6 Certified Area					
New Planting Development		<input checked="" type="checkbox"/> No (No change in total planted area)		<input type="checkbox"/> Yes (Please refer Principle 1)	
Estate	Total Planted (Mature + Immature) (ha)	Conservation / HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
FGVPM Besout 06 Estate	2,109.71	-	273.48	2,383.19	88.52
FGVPM Besout 07 Estate	2,426.24	-	375.80	2,802.04	86.59
Total (ha)	4,535.95	-	649.28	5,185.23	
<p>Note:</p> <p>There is a reduction in the total hectarage for FGVPM Besout 07 Estate compared to the previous assessments. The variance of 108.43 hectares is due to the following:</p> <ul style="list-style-type: none"> A total of 68.78 hectares of planted area were handed over to FELDA. A total of 39.67 hectares of infrastructure and other areas result from the handover of 39.65 hectares to FELDA, while the remaining 0.02 hectares were deducted for the TNB substation area.0.02 hectares were deducted for the TNB substation area. 					

1.7 Plantings & Cycle						
Estate	Age (Years)				Mature	Immature
	0 - 3	4 - 10	15 - 25	> 25		
FGVPM Besout 06 Estate	89.97	771.93	1,247.81	-	2,019.74	89.97
FGVPM Besout 07 Estate	-	1,520.33	905.91	-	2,426.24	-
Total (ha)	89.97	2,292.26	2,153.72	-	4,445.98	89.97

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1.8 Certified Tonnage of FFB			
Estate	Tonnage / year		
	Estimated (May 2024 – Apr 2025)	Actual (Feb 2024 – Feb 2025)	Forecast (May 2025 – Apr 2026)
FGVPM Besout 06 Estate	43,431.59	46,413.74	48,500.00
FGVPM Besout 07 Estate	37,292.00	30,653.20	33,500.00
Total (mt)	80,723.59	77,066.94	82,000.00

1.9 Uncertified Tonnage of FFB			
Estate	Tonnage / year		
	Estimated (May 2024 – Apr 2025)	Actual (Feb 2024 – Feb 2025)	Forecast (May 2025 – Apr 2026)
FELDA	97,650.00	94,408.38	99,400.00
Koperasi	14,500.00	38,538.71	38800.00
Dealer	35,000.00	81,159.91	81400.00
Outgrower	32,350.00	26,675.06	26700.00
Smallholder	500.00	351.77	490.00
Total (mt)	180,000.00	241,133.83	246,790.00

Note: -

1.10 Transaction Records for materials received (IN) (Palm Oil Processing Facilities inc. SC/ Oil Palm Biomass)			
Period from last audited till this audit e.g. Last audit was until April 2022, the review period shall be May 2022 till the date of completing this form			
Supplier	MSPO Certificate number	Description of certified product received / purchased	Volume
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
Total			N/A
Supplier	Description of non-certified product received / purchased		Volume
N/A	N/A		N/A
N/A	N/A		N/A
N/A	N/A		N/A
Total			N/A

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1.11 Certified Tonnage			
Mill Capacity: 54 MT/hr SCC Model: MB	Estimated (May 2024 – Apr 2025)	Actual (Feb 2024 – Feb 2025)	Forecast (May 2025 – Apr 2026)
	FFB	FFB	FFB
	80,723.59	77,066.94	70,760.00
	CPO (OER: 19.82%)	CPO (OER: 19.14%)	CPO (OER: 19.25%)
	15,999.42	14,750.61	13,621.30
	PK (KER: 5.26%)	PK (KER: 4.72%)	PK (KER: 4.95%)
4,246.06	3,637.56	3,502.62	

1.12 Actual Sold Volume (CPO)					
CPO (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
14,750.61	-	-	-	14,750.61	14,750.61

1.13 Actual Sold Volume (PK)					
PK (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
3,637.56	-	-	1522.64	2,114.92	3,637.56

1.14 Transaction Records for materials sold (OUT) (Palm Oil Processing Facilities inc. SC/ Oil Palm Biomass)		
Period from last audited till this audit e.g. Last audit was until April 2018, the review period shall be May 2018 till the date of completing this form.		
Buyer	Description of certified product Sold	Volume
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
Total		N/A

1.15 Actual Sold Volume (Dealers inc. SC)			
Product	MSPO Certified	Conventional	Total
N/A	N/A	N/A	N/A



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1.16 Actual Sold Volume (OUT) (Oil Palm Biomass)			
Product	MSPO Certified	Conventional	Total
N/A	N/A	N/A	N/A

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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 11-13/03/2025. The audit programme is included as Section 2.4. The approach to the audit was to treat the FGV Palm Industries Sdn Bhd (FGVPISB) Besout Palm Oil Mill & FGV Plantations (Malaysia) Sdn Bhd (FGVPM) Besout 6 Estate & Besout 7 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.

Prior to on-site assessment, a Public Notification was made on BSI's website on the 03/02/2025. The link is as follows: [mspo-public-notification-cav-fgv-besout-pom-supply-base-english.pdf](#)

The methodology for collection of objective evidence included physical site inspections, observation of tasks and processes, interviews of staff, workers and their families and external stakeholders, review of documentation and monitoring data. MS2530:2022 Part 3.2 Oil Palm Plantations more than 500Ha and MS2530:2022 Part 4.1 Palm Oil Mill including Supply Chain 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 were 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 were based on the formula $(r\sqrt{n})$; where r is the risk factor (may defers 1, 1.5 and 2 depending on risk), where n is total number of group members. The sampled smallholder listed in Appendix 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 reassessment are detailed in Section 4.2. Major nonconformities were not close onsite. The verification is from the evidence submitted by clients.



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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-year cycle.

Assessment Program Palm Oil Mill Part 4-1					
Name (Certification Unit)	Year 1 (Recertification)	Year 2 (ASA 1_1)	Year 3 (ASA 1_2)	Year 4 (ASA 1_3)	Year 5 (ASA 1_4)
FGVPISB Besout Palm Oil Mill	✓	✓	✓	✓	✓

Assessment Program Estate Part 3-2					
Name (Certification Unit)	Year 1 (Recertification)	Year 2 (ASA 1_1)	Year 3 (ASA 1_2)	Year 4 (ASA 1_3)	Year 5 (ASA 1_4)
FGVPM Besout 06 Estate	✓	✓	✓	✓	✓
FGVPM Besout 07 Estate	✓	✓	✓	✓	✓

Tentative Date of Next Visit: March 9, 2026 - March 11, 2026

Total No. of Mandays: 7

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>
Zulkifli Kamarol Zaman (ZKZ)	Team Leader	<p>Education: He graduated in Bachelor of Science (Agribusiness) from University Putra Malaysia (UPM) in 2008.</p> <p>Work Experience: He has 10 years' experience in oil palm industry whereas he has been working at plantation company as Estate Assistant Manager prior to joining Certification Body as an Auditor. He is familiar with the estate's daily operation as well as the Best Management Practices for oil palm cultivation. Prior to joining BSI, he was the auditor for several certification bodies. He is involved in auditing MSPO OPMC, MSPO SCCS, RSPO P&C, RSPO SCCS and PEFC CoC standard.</p> <p>Training attended:</p>

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		<p>He has completed ISO IMS 9001, 14001, 45001 Lead Auditor Course in April 2018, Endorsed MSPO OPMC Lead Auditor Course in April 2019, Endorsed MSPO SCCS Auditor Course in September 2019, Endorsed RSPO P&C Lead Auditor Course in March 2020, Endorsed RSPO SCCS Lead Auditor Course in March 2020, PEFC Chain of Custody Training in December 2020, CQI IRCA ISO 9001:2015 Lead Auditor Course in October 2023, CQI IRCA ISO 45001:2018 Lead Auditor Course in November 2023, SA8000 Introduction & Basic Auditor Training Course in November 2023 and CQI IRCA ISO 14001:2015 Lead Auditor Course in June 2024.</p> <p>Aspect covered in this audit:</p> <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Good Agriculture Practice <input checked="" type="checkbox"/> Mill Operation <input type="checkbox"/> Processing Facilities Operation <input checked="" type="checkbox"/> Health and Safety <input type="checkbox"/> Social <input type="checkbox"/> Environmental <input checked="" type="checkbox"/> Supply Chain <p>Language proficiency: He is fluent in English and Bahasa Malaysia.</p>
<p>Nor Halis Abu Zar (NHA)</p>	<p>Team Member</p>	<p>Education: Bachelor of Science, Plantation Technology and Management, graduated from UiTM in 2012 and Diploma in Plantation and Industry Management from UiTM in 2009.</p> <p>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. He had accumulated more than 6 years of sustainability implementation experience. He is a qualified Lead Auditor for MS2530:2013 and RSPO Auditor for ENV and OSH and has accumulated more than 500 audit days throughout his current career as the auditor for multiple disciplines covering Malaysia.</p> <p>Training attended: He has completed RSPO P&C Lead Auditor Course in Oct 2020, Refresher RSPO P&C Lead Auditor Course in May 2022, RSPO ISH Standard 2019 in December 2021, RSPO SCC 2020 in September 2022, QMS 9001:2015 Lead Auditor Course in April 2019, OSH 45001:2018 Lead Auditor Course in June 2021, IMS (ISO 9001:2015 & ISO 14001:2015) Lead Auditor Course, HCV & HCS Training in August 2022, MSPO 2530:2022 Lead Auditor Course, MSPO SCCS Auditor in February 2019, SMETA Requirement Training on May 2021, ISH Training by RSPO in 2023 and ILO Training on March 2024.</p> <p>Aspect covered in this audit:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Mill Operation <input type="checkbox"/> Processing Facilities Operation

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		<input type="checkbox"/> Health and Safety <input type="checkbox"/> Social <input checked="" type="checkbox"/> Environmental <input type="checkbox"/> Supply Chain Language proficiency: He is fluent in English and Bahasa Malaysia.
Mohd Isa Hasim (MIH)	Team Member	Education: He holds the Diploma in Mechanical Engineering, UiTM Pulau Pinang and Diploma in Palm Oil Milling Technology, MPOB Bangi. Work Experience: He started his career as Assistant Engineer at Sime Darby Plantation and obtained working experience almost 8 years in Palm Oil Mill. Later he joins in petrochemical plant for 3 years as Steam Engineer before he joins as Freelance MSPO Auditor with 10 years with various certificate body. Training attended: He has completed SA 8000, ISO 9001:2015 Lead Auditor Course, MSPO OPMC Lead Auditor Course 2530:2022, MSPO SCCS Lead Auditor Course, IMS Lead Auditor Course, RSPO P&C Lead Auditor Course, RSPO SCCS Lead Auditor Course. He also has a competency license of CEPSSWAM Schedule Waste Management, Safety & Health Officer (SHO) DOSH Green Book, Construction Safety & Health Officer (CSHO) CIDB, Steam Engineer Grade 1, DOSH Putrajaya. Aspect covered in this audit: <input type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Mill Operation <input type="checkbox"/> Processing Facilities Operation <input type="checkbox"/> Health and Safety <input checked="" type="checkbox"/> Social <input type="checkbox"/> Environmental <input type="checkbox"/> Supply Chain Language proficiency: He is fluent in English and Bahasa Malaysia.
Mohd Sabre Salim (MSS)	Peer Reviewer	Education: Master's in Business Administration (MBA) from UiTM in 2006, Bachelor of Science Agribusiness from UPM in 1986 & Diploma Agriculture, UPM 1983. Work Experience: He gained his working exposure in the plantation sector, serving as a Plantation Manager with EAC Bhd / Hap Seng Plantation Berhad. He is a consultant, freelance lecturer, and trainer at MDV Management. He has more than 50 MSPO reports that have been reviewed. Training attended:

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		<p>He has completed the Endorsed Lead Auditor Course and endorsed MSPO Lead Auditor Course, and the MSPO Peer Review certificate by MPOCC (2017). He has attended MSPO Peer Reviewer 2 - 2024 by MSPO and an endorsed SIA Assessor for MSPO (2024).</p> <p>Expertise: General Management, Leadership, Financial Management, Occupational Safety & Health Management, Plantation (Agriculture & Agribusiness) Management, Malaysian Sustainable Palm Oil (MSPO).</p>
Remi (RR)	Rasidi	<p>Peer Reviewer</p> <p>Education: Diploma in Planting Industry & Management, Certificate in Intrapreneurship.</p> <p>Work Experience: He has over 20 years of experience in plantation and agribusiness. At Kulim (M) Berhad (2004–2015), he managed estate operations, replanting, nurseries, bio-composting, and organic fertilizer production, earning the Best Replanting 2006 award and participating in the National ICC Convention (2006-2010). At YP Plantation Holding Sdn Bhd (2015–2020), he oversaw a 2,200-ha peat plantation and an 84-ha oil palm nursery, managing operations, sales, and nursery activities. Currently, as Regional Manager (West Malaysia) at G-Planter Sdn Bhd (2020–Present), he leads project design, implementation, and advisory services for agrochemicals, fertilizers, and oil palm nursery supplies.</p> <p>Training Attended: He has obtained various certifications and training, including ISO 14001:2004 & 2015 (Internal Audit), ISO 9001:2008 (Lead Assessor), ISO 37001:2016, RSPO, and MSPO 2530:2013. He has also completed MPOB Oil Palm Nursery Management, MSPO Peer Reviewer Training (MS2530:2022), and MSPO MS 2530:2022 Lead Auditor Training. Additionally, he was certified as Peer Reviewer 2 in 2018.</p> <p>Expertise: He has expertise in oil palm plantation management, including flat land, hilly areas, peat soil, and composting. His knowledge extends to environmental management (HCV, EIA, waste management), biodiversity, occupational safety & health (OSH Act, HIRACC, accident investigation), and industrial relations & labor law.</p>

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	

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2.4 Assessment Plan

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

Date	Time	Subject(s)	ZKZ	NHA	MIH
Monday, 10/03/2025	-	Audit team travelling to Summit Signature Hotel, Slim River, Perak.	√	√	√
Tuesday, 11/03/2025	0830 - 0900	Opening meeting: <ul style="list-style-type: none"> • Presentation by BSI Lead Auditor - introduction of team member and assessment agenda • Confirmation of assessment scope and finalizing audit plan • Verification on previous audit finding 	√	√	√
FGVPM Besout 07 Estate MS 2530:2022 Part 3-2	0900 - 1300	Estate Visit Field operation such as harvesting, manuring, spraying, boundary inspection, buffer zone area, HCV area, workshop, chemical store, fertilizer store, schedule waste store, chemical mixing area, clinic, workers housing area and landfill area. Personal Interview: Operation workers, and staffs Scope Assessment: Social, safety and environment issues	√	√	√
	1300 - 1400	Afternoon break	√	√	√
	1400 - 1630	Documentation review: <ul style="list-style-type: none"> • Principle 1: Management commitment and responsibility • Principle 2: Transparency • Principle 3: Compliance with legal and other requirements • Principle 4: Responsibility to social, health, safety and employment conditions • Principle 5: Environment, natural resources, biodiversity and ecosystem services 	√	√	√
	1630 - 1700	Interim closing	√	√	√
Wednesday, 12/03/2025	0830 - 1300	Mill Visit Processing area (reception station – dispatch station), workshop, schedule waste store, chemical store, lubricant store, water treatment plant, laboratory, effluent treatment plant, diesel skid tank, mill housing and landfill area. Personal Interview: Operation workers, and staffs	√	√	√
FGVPISB Besout Palm Oil Mill					

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Date	Time	Subject(s)	ZKZ	NHA	MIH
MS2530:2022 Part 4-1		Scope Assessment: Social, safety and environment issues Stakeholder Consultations Consultation with relevant stakeholders which consists of various categories such as government agencies/enforcers, NGO, contractors, suppliers, surrounding communities, neighboring estates, smallholders, villages, workers representative, etc.			
	1300 - 1400	Afternoon break	√	√	√
	1400 - 1630	Documentation review: <ul style="list-style-type: none"> • Principle 1: Management commitment and responsibility • Principle 2: Transparency • Principle 3: Compliance with legal and other requirements • Principle 4: Responsibility to social, health, safety and employment conditions • Principle 5: Environment, natural resources, biodiversity and ecosystem services 	√	√	√
	1630 - 1700	Interim closing	√	√	√
Thursday, 13/03/2025 FGVPM Besout 06 Estate MS2530:2022 Part 3-2	0900 - 1300	Estate Visit Field operation such as harvesting, manuring, spraying, boundary inspection, buffer zone area, HCV area, workshop, chemical store, fertilizer store, schedule waste store, chemical mixing area, clinic, workers housing area and landfill area. Personal Interview: Operation workers, and staffs Scope Assessment: Social, safety and environment issues	√	√	√
	1300 - 1400	Afternoon break	√	√	√
	1400 - 1600	Documentation review: <ul style="list-style-type: none"> • Principle 1: Management commitment and responsibility • Principle 2: Transparency • Principle 3: Compliance with legal and other requirements • Principle 4: Responsibility to social, health, safety and employment conditions 	√	√	√



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Date	Time	Subject(s)	ZKZ	NHA	MIH
		<ul style="list-style-type: none">Principle 5: Environment, natural resources, biodiversity and ecosystem services			
	1600 - 1630	Assessment team discussion and preparation for closing meeting	√	√	√
	1630 - 1700	Closing meeting	√	√	√

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.

- Part 3.2 Oil Palm Plantations more than 500Ha
- Part 4.1 Palm Oil Mill including Supply Chain

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 four (4) Major & one (1) Minor nonconformities and two of OFI (2) raised. The FGV Besout POM and supply bases Certification unit submitted Corrective Action Plans for the nonconformity. Corrective action plans with respect to the nonconformity was reviewed by the BSI audit team and accepted.

The implementation of the corrective action plans to address the minor nonconformity will be followed up during the next surveillance assessment. The implementation of the Corrective Actions for the Major Non-conformity(ies) has been verified for its effectiveness and closed accordingly. The below is the summary of the non-conformity raised during this assessment.

Non-Conformity Report			
NCR Ref #:	2621136-202503-M1	Issue Date:	13/03/2025
Due Date:	11/06/2025	Date of Closure:	11/06/2025
Area/Process:	FGVPISB Besout Palm Oil Mill		
Clause & Category: (Major / Minor)	MSPO 2530:2022 Part 4-1: 4.4.2.2 (b)(e) Major		
Requirements:	The occupational safety and health plan shall cover the following: b) Hazard Identification and Risk Assessment at the workplace using Hierarchy of Control; e) Two-way communication with their employees where issues such as health, safety and wellbeing are discussed openly including concerns of employee and any remedial actions taken		
Statement of Nonconformity:	Occupational safety and health plan was not effectively implemented and demonstrated.		
Objective Evidence:	During site visit at field and while reviewing documentation it was found the following: 1. During the site visit at the FFB loading ramp activities, it was found that a metal loader was placed under a tree, instead of in the designated area at resting hut. This does not follow the recommendation in the HIRARC document under loader		

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	<p>movement activities at the loading ramp, where the recommended control measure is that after using the FFB metal loader, the worker must return it to the designated storage area/selepas menggunakan peralatan besi loading, petugas perlu memasukkan besi loading ke dalam tempat yang disediakan.</p> <p>Furthermore, it was observed that several FFB sorters were not wearing cotton gloves properly, as they were only wearing on one hand instead of both hands. The worker stated that the reason for not wearing gloves on both hands was due to discomfort. However, the PPE matrix entitled 'Matriks PPE Bagi Operasi Di Kilang' requires FFB sorters to wear cotton gloves fully.</p> <p>2. The 3rd and 4th OSH committee meetings for the year 2024 were held on 12/08/2024 and 23/12/2024, respectively. The duration between the 3rd and 4th meetings of 2024 was 133 days, which exceeds the 3-month period as required in Section 21 (1) of the Occupational Safety and Health (Safety and Health Committee) Regulation 1996. This section states that a safety and health committee shall meet as often as necessary, commensurate with the risks associated with the nature of the work at the workplace but shall not meet less than once every three months.</p>
Corrections:	<ol style="list-style-type: none"> 1a. To provide clear labels and markings on sharp storage areas on the loading ramp. 1b. Conduct training on handling of the sharp tool items to all workers at the loading ramp station. 2. To replace the cotton glove with anti-slip glove for a better grip. 3. To use a digital calendar system with notification (ECMS system) to ensure meetings are not missed.
Root cause analysis:	<ol style="list-style-type: none"> 1. No monitoring done by the AQS in terms of how the sharp tool items is being handled by workers at the loading ramp area. 2. The gloves provided are not suitable for the type of work being done (no grip and easy to slip off). 3. Employee representatives were unable to attend due to night shifts and working hours that could not exceed 12 hours/day, causing the implementation of the safety meeting to be postponed to the following month.
Corrective Actions:	<ol style="list-style-type: none"> 1. Assistant Quality Supervisor (AQS) staff to be brief by Assistant Mill Manager (AMM) on the area that need to be checked at the loading ramp area including PPE. AQS to conduct the monthly inspection to ensure workers adhere the rules and SOP. 2. To arrange the work schedule of the personnel involved in the safety meeting to ensure that the attendance of members is as per composition of the OSH meeting.
Assessment Conclusion:	<p>The mill management has submitted the relevant evidence in objective to address this non-conformity. Among documents were submitted are as follows:</p> <ol style="list-style-type: none"> 1. Pictorial evidence of markings and labelling that have been implemented at the loading ramp area to designate the placement for loading spike. 2. Training records for the sharp tools handling training conducted for workers at the loading ramp area on 05/05/2025, including photos and attendance sheets as supporting evidence.



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	<ol style="list-style-type: none"> 3. Evidence of proper glove replacement provided to workers, as recorded in the form entitled "Rekod Penerimaan/Pertukaran Barang", with the replacement date recorded on 16/05/2025. 4. Briefing record dated 16/05/2025 for the Assistant Quality Supervisor (AQS), entitled "Penerangan Kepada AQS Bagi Melakukan Pemeriksaan Bulanan Untuk Aturan Penyimpanan Alatan Tajam di Loading Ramp". 5. Monthly inspection records of the ramp area and PPE inspections documented using a dedicated inspection form. 6. Screenshot of the digital calendar, which is used as a reminder system for OSH Committee Members. When the OSH meeting date is approaching, a notification alarm will alert the OSH Committee Members of the scheduled meeting. 7. Shift scheduling record to ensure adequate worker representation during OSH meetings as per the planned schedule. <p>Based on the review of the documents above, it shows that all are correlate with the corrective action submitted and are adequate to address this non-conformity. Therefore, the Major non-conformity has been satisfactorily closed. The continuous implementation of the corrective action will be verified in the next assessment.</p>
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Non-Conformity Report			
NCR Ref #:	2621136-202503-M2	Issue Date:	13/03/2025
Due Date:	11/06/2025	Date of Closure:	11/06/2025
Area/Process:	FGVPM Besout 06 Estate and FGVPM Besout 07 Estate		
Clause & Category: (Major / Minor)	MSPO 2530:2022 Part 3-2: 4.4.2.2 Major		
Requirements:	The occupational safety and health plan shall cover the following: <ol style="list-style-type: none"> b) Hazard Identification and Risk Assessment at the workplace using Hierarchy of Control; c) Standard Operating Procedures (SOPs) based on the Hazard Identification and Risk Assessment 		
Statement of Nonconformity:	Occupational safety and health plan was not effectively implemented and demonstrated.		
Objective Evidence:	During site visit at field and while reviewing documentation it was found the following: FGVPM Besout 07 Estate <ol style="list-style-type: none"> 1. During site visit to field 18N, it was noted that the mini tractor driver, who was involved in FFB evacuation, was not wearing personal hearing protection while operating the tractor. The worker informed during the interview that he forgot to bring ear plugs while working. This is not in line with recommendation in Noise Risk Assessment (NRA) report and PPE matrix entitled 'Matrik Alat Perlindungan nDiri (PPE Matrix)/Pakaian Kerja FGVPM' which specifies that mini tractor drivers are required to wear personal hearing protection (i.e., ear plug). Furthermore, it was found that no warning notice was displayed indicating that Personal Hearing Protection (PHP) must be worn on the mini tractor. This is not in line with the recommendation from Noise Risk Assessment (NRA) Report where mentions Management should display a warning notice on the mini 		

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	<p>tractor indicating that Personal Hearing Protection (PHP) must be worn while operating the machinery/pihak pengurusan perlu mempamerkan notis amaran pada mini tractor yang menunjukkan bahawa PHP mesti dipakai semasa mengendalikan jentera terbabit.</p> <ol style="list-style-type: none"> 2. During site visit to harvesting activities in field 18N, it was observed that several harvesters were wearing short-sleeved shirts and shorts while conducting harvesting activities, which is not following the risk control measures outlined in the HIRARC document for FFB harvesting activities, where it states that long-sleeved shirts and long pants must be worn. 3. During a site visit to the Vehicle Park Area, a 4-liter container of Takumi 20WG was found left unattended on the Water Tank Trailer. An interview with the responsible personnel confirmed that the chemical was last used on 25/02/2025. This practice is not in line with section 6.4.1, 6.4.2 and 6.4.4 of the chemical handling procedure entitled "Pengurusan Bahan Kimia, Racun Makhluk Perosak & Baja (Nombor SOP: FGVPM/L3/GPK-006; Semakan: 0.0; Tarikh Kuatkuasa: 01/02/2020)", which requires proper storage of chemicals after use to prevent safety and environmental hazards. <p>FGVPM Besout 06 Estate</p> <ol style="list-style-type: none"> 1. During a site visit to the Vehicle Park Area, one container of BM Tricalon 250 chemical and one unlabelled container of lubricant were found left unattended in the Power Spray Trailer. Based on an interview, there was no power spray application conducted on the day of the visit. This practice is not in line with section 6.4.1, 6.4.2, 6.4.4 and 6.5.1 of the chemical handling procedure entitled "Pengurusan Bahan Kimia, Racun Makhluk Perosak & Baja (Nombor SOP: FGVPM/L3/GPK-006; Semakan: 0.0; Tarikh Kuatkuasa: 01/02/2020)", which requires proper storage of chemicals after use to prevent safety and environmental hazards as well as the requirement for relabeling chemical container.
<p>Corrections:</p>	<p>FGVPM Besout 07 Estate</p> <ol style="list-style-type: none"> 1. Estate management to issue a warning letter to the mandore-in-charge for not supervising the compliance among workers at work. (menuai, pemandu jentera berat, meracun) 2. Re-training to be conducted to the workers (harvester, tractor driver, pesticide handler, mandor, supervisor) on PPE wearing, hearing protection zone and chemical handling. <p>FGVPM Besout 06 Estate</p> <ol style="list-style-type: none"> 1. Re-training to be conducted to the workers (pesticide handler, mandor & supervisor) on chemical handling.
<p>Root cause analysis:</p>	<p>FGVPM Besout 07 Estate</p> <p>Mandore failed to monitor compliance on PPE wearing among workers before start working and while doing routine work and the compliance at the working area.</p> <p>FGVPM Besout 06 Estate</p> <p>Mandore failed to monitor compliance on chemical handling for pesticide handler before, during and after working.</p>
<p>Corrective Actions:</p>	<p>FGVPM Besout 07 Estate</p> <p>PPE and machinery equipment monitoring to be conducted by the mandore on daily basis before worker's start working and during working.</p>



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	<p>FGVPM Besout 06 Estate</p> <p>Workplace inspection need to be done by the mandore on monthly basis and verified by the management.</p>
Assessment Conclusion:	<p>The estate management has submitted the relevant evidence in objective to address this non-conformity. Among documents were submitted are as follows:</p> <p>FGVPM Besout 07 Estate</p> <ol style="list-style-type: none"> 1. Warning letter to Mandore dated 26/03/2025 entitled 'Ketidakpatuhan Pekerja Memakai Alat Pelindung Diri (PPE) Mengikuti Matriks Ladang'. 2. Instruction letter on the use and storage of pesticide residues dated 09/05/2025 addressed to the supplier clerk, field supervisor, and spraying mandore. 3. Training records for PPE usage conducted on 15/05/2025. 4. Training records for noise exposure training for tractor drivers, mandores, and pesticide applicators conducted on 13/05/2025. 5. Record of earplug distribution to workers involved in noisy activities, documented in the form entitled 'Rekod Pemberian & Pemulangan Alat Perlindungan Diri'. 6. Pictorial evidence of labelling on pesticide drums. 7. Records of machinery and PPE inspections using forms entitled 'Borang Pemeriksaan Kenderaan Ladang' and 'Kertas Semak Pemeriksaan Pematuhan Pemakaian PPE FGVPM'. 8. Manager's instruction letter dated 09/05/2025 regarding daily PPE inspections, addressed to all supervisors and mandores <p>FGVPM Besout 06 Estate</p> <ol style="list-style-type: none"> 1. Training records for chemical handling conducted on 13/05/2025. 2. Monthly workplace inspection forms entitled 'Pemeriksaan Kawasan Stor' dated 16/04/2025, 08/05/2025 and 05/06/2025 <p>Based on the review of the documents above, it shows that all are correlate with the corrective action submitted and are adequate to address this non-conformity. Therefore, the Major non-conformity has been satisfactorily closed. The continuous implementation of the corrective action will be verified in the next assessment.</p>

Non-Conformity Report			
NCR Ref #:	2621136-202503-M3	Issue Date:	13/03/2025
Due Date:	11/06/2025	Date of Closure:	11/06/2025
Area/Process:	FGVPM Besout 06 Estate and FGVPM Besout 07 Estate		
Clause & Category: (Major / Minor)	MSPO 2530:2022 Part 3-2: 4.4.3.5 Major		
Requirements:	The organisation shall ensure that employees' (including employees of contractors) pay and conditions, working hours and breaks of each employee, wages and overtime payments documented on pay slips shall comply with legal requirements and where applicable, Collective Agreements.		
Statement of Nonconformity:	The contractor engaged by the estates was unable to demonstrate that payments to employees were made in accordance with legal requirements.		

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Objective Evidence:	FGVPM Besout 07 Estate										
	<p>XX Nxxxx Jxxx Sxx Bxx, a service contractor for Fresh Fruit Bunch (FFB) transportation, has provided its employees with employment contracts. However, upon reviewing the contracts, it was found that they do not fully comply with the Employment Act 1955 as they lack essential employment details, including Minimum wages or Basic Salary, Allowance rate (if any) and Public holidays.</p> <p>Furthermore, based on the evidence from Contract Agreements and Payslips, several discrepancies were identified:</p> <ol style="list-style-type: none"> 1. Inconsistent Salary Payments: The basic salary payments were not consistently allocated, and there was no clear payment term specified. 2. Allowance Rate Discrepancies: The allowance rate was inconsistent and not standardized under a defined set of terms and conditions. 3. EPF & SOCSO Contribution Errors: Variations of payments resulted in discrepancies in Employees Provident Fund (EPF) and Social Security Organization (SOCSO) deductions, which do not align with the prescribed EPF & SOCSO contribution tables. <p>Worker: Mxxxxxxx Axxx Fxxxx</p>										
	Month	Basic Salary	Allowance	EPF Employer	EPF Table	EPF Employee	EPF Table	SOS CO Employer	SOS CO Table	SOC SO Employee	SOC SO Table
	Oct 2024	1800.00	1022.96	234.00	312.00	198.00	264.00	30.65	41.15	8.75	11.75
	Dec 2024	1800.00	1155.28	234.00	385.00	198.00	326.00	30.65	51.65	8.75	14.75
	Jan 2025	1702.58	697.42	234.00	312.00	198.00	264.00	30.65	41.15	8.75	11.75
	<p>An assessment of Kxxxxxxx Fxxxx Sxxxx Kxxx Sxxxxxx Bxxxxx, a service contractor responsible for the construction of one (1) block of workers' quarters, has revealed non-compliance with statutory labor requirements under the Labour Act 1955.</p> <p>Based on the review of workers' payslips, the following issues were identified:</p> <ol style="list-style-type: none"> 1. Non-Payment of SOCSO Contributions: The management failed to make the required SOCSO contributions for both the employer and employees 2. Non-Compliant Salary Payment Method: Employees' salaries were paid in cash, which is against the Labour Act 1955, as it requires salary payments to be made through proper banking channels for transparency and accountability. <p>Worker: Txxx & Axxxx Axxxx – Foreign worker</p>										
	Month	SOCSO employer		SOCSO employee		Payment Method					
	Nov 2024	0.00		0.00		Cash by Hand					
	Dec 2024	0.00		0.00		Cash by Hand					
Jan 2025	0.00		0.00		Cash by Hand						
FGVPM Besout 06 Estate											
<p>Gxxxx Pxxxx Sxx. Bxx. has been appointed as a subcontractor by Ixxxxx Mxxxx Cxxxxxxxxx for rubbish collection services, effective 01/01/2024. A review of the</p>											

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payslips for three 3 sampled workers (Kxxxxxxx, Fxxxx, and Nxxxxxxx) revealed no evidence of employer contributions for EPF and SOCSO.

During the audit, the following records were not available for verification:

1. Statement of EPF & SOCSO, including Borang A and Borang 8A
2. Employment contracts signed by both employer and employee
3. No Proof of online salary transactions for the sampled workers

The absence of these records is in contradiction to the requirements of the Employment Act 1955.

In addition, GXX Exxxxxxx a service contractor for Fresh Fruit Bunch (FFB) transportation, has provided its employees with employment contracts. However, upon reviewing payslips for two 2 (Mxxx Fxxxx, and Axxxx Fxxxx) sampled workers. It was found that several discrepancies were identified:

1. SOCSO Contribution Errors: Variations in of payments, which do not align with the prescribed SOCSO tables.
2. No Proof of online salary transactions for the sampled workers

The payment of salary made by cash and it verified during stakeholder consultation

Sample	Month	SOSCO Employer	SOSCO Table	SOSCO Employee	SOSCO Table	Payment Method
Mxxx Fxxxx	Feb 2025	27.85	28.85	9.25	8.25	Cash
Amxx Fxxxx	Feb 2025	27.85	28.85	9.25	8.25	Cash

Furthermore, review of 3 Sample Workers that is no longer employed at FGVP Besout 06 Estate based on the document of Labour Statement – Eligible Leave – Foreign Workers (reference: Sheet 7, Year/Period: 2024/3). The following are the details of the workers' leave entitlements and balances:

- 1.Rxxxx (FW0XXXXXX)
 - Leave entitlement: 5 days
 - Balance Leave: 1 day
 - Status not active: 31/07/2024
 - Join: 13/08/2022
- 2.Kxxxx Axxxx (FW04XXXXXX)
 - Leave entitlement: 5 days
 - Balance Leave: 1 day
 - Status not active: 26/09/2024
 - Join: 28/09/2022
- 3.Bxxxx Nxxxx (FW045XXXXX)
 - Leave entitlement: 7 days
 - Balance Leave: 5 days
 - Status not active: 21/11/2024
 - Join:09/09/2022

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	<p>Interview with the Management, it was confirmed that the remaining annual leave balance will be paid at the end of the year in December. However, upon reviewing the workers' last payment slips, it was noted that the payment for the balance of their annual leave has not yet been made. This is against the Employments Act 1955, Section 60(3) – Payment for Leave: If an employee has unused annual leave at the time of their resignation or termination of employment, the employer is obligated to compensate the employee by paying for the remaining balance of the leave.</p>
<p>Corrections:</p>	<ol style="list-style-type: none"> 1. Warning letter to be issued to the PIC in-charge for contractor’s document for not able to conduct a thorough check and monitoring of the documentation frequently. 2. Estate to issue a memo to the involved contractors a period of 30 days to submit complete relevant employment documents to the estate office, and the responsible personnel will review the documents once received from the contractor. 3. The department of labour (WMD) will conduct a refresher briefing for the worker affairs clerk to clarify the correct procedure for calculating and processing annual leave payments for workers who are leaving to return to their home country.
<p>Root cause analysis:</p>	<ol style="list-style-type: none"> 1. No document monitoring done by the responsible person/PIC for the documentation of contractor worker using the checklist provided by Wilayah office. 2. The worker affair clerk has insufficient understanding on the annual leave payment process for workers returning to their home country, leading to potential miscalculations or non-compliance with company policies and labour law.
<p>Corrective Actions:</p>	<ol style="list-style-type: none"> 1. Employment Act and FGV Supplier Code of Conduct briefing to be conducted to the contractors. 2. The estate and regional management will conduct periodic reviews every three months, to ensure that contractors comply with the employment procedures set by FGVPM. 3. Estate management will implement a structured process to ensure timely and accurate payment of annual leave entitlements for workers returning to their home country this may include system updates, additional training for administrative staff. and regular monitoring to ensure compliance with relevant labour laws and internal policies
<p>Assessment Conclusion:</p>	<p>The estate management has submitted the relevant documents with the objective of addressing this non-conformity. The documents reviewed include the following:</p> <ol style="list-style-type: none"> 1. Warning letter from the Estate Manager dated 26/03/2025 addressed to the person responsible for monitoring compliance of contractors, entitled ‘Kegagalan membuat Semakan Dokumen Kontraktor Secara Berkala’. 2. Briefing to the HEP Clerk regarding annual leave payment for contract workers conducted on 09/05/2025. 3. Briefing on Employment Contract and SCOC to the contractor on 07/05/2025. The briefing was conducted by the Regional SHO, Procurement Executive, and Employee Affairs Executive. 4. Official memo from estate management to the contractor regarding compliance with the Employment Act and contractual agreements with FGV Company.



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	<p>5. Checklist for monitoring contractor compliance, entitled 'Borang Senarai Semak Pemeriksaan Dokumen Kontrak' and 'Checklist – Fail Pekerja Kontraktor'.</p> <p>Based on the review of the documents above, it shows that all are correlate with the corrective action submitted and are adequate to address this non-conformity. Therefore, the Major non-conformity has been satisfactorily closed. The continuous implementation of the corrective action will be verified in the next assessment.</p>
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Non-Conformity Report			
NCR Ref #:	2621136-202503-M4	Issue Date:	13/03/2025
Due Date:	11/06/2025	Date of Closure:	11/06/2025
Area/Process:	FGVPM Besout 07 Estate		
Clause & Category: (Major / Minor)	MSPO 2530:2022 Part 3-2: 4.5.3.2 Major		
Requirements:	The organisation shall establish Standard Operating Procedures for handling empty pesticide containers, used and/or expired chemicals that are in accordance with legal requirements and manufacturer's instructions.		
Statement of Nonconformity:	The implementation of Scheduled Waste (SW) procedures was found to be ineffective.		
Objective Evidence:	<p>FGVPM Besout 07 Estate</p> <p>During a site visit to the SW store, an inner fertilizer bag was observed in storage without a proper label indicating the date of generation. According to records, the last recorded inventory entry for this waste (categorized as SW409) was on 01/06/2022. However, the latest "Borang Permohonan Penghantaran BBT" (SW Waste Disposal Record) indicated that the waste was sent to the collection centre on 26/12/2024. The consignment note stated that the inner fertilizer bag was generated on 12/10/2024, which contradicts the inventory record.</p> <p>An interview with the responsible personnel confirmed that both the inventory and disposal records were not properly documented. This is not in compliance with the SOP "Pengurusan Bahan Buangan Terjadual Setiap Ladang" dated 23/01/2020, specifically:</p> <ul style="list-style-type: none"> • Section 6.3.3: SW Labelling • Section 6.4: Disposal of SW Waste • Section 6.5: Monthly Inventory. 		
Corrections:	<ol style="list-style-type: none"> 1. CepSWAM to conduct a briefing to the Kerani Bekalan, Pembantu Pensijilan and relevant personnel to ensure understanding of the SW management in the operation. 2. Labelling and SW documents are to be updated as and when needed as per SOP. 		
Root cause analysis:	Scheduled Waste (SW) monitoring and recording are done by two personnel in the estate (Pembantu pensijilan & Kerani Bekalan) which initially it was under the responsibility of the Kerani Bekalan. The designated job description was not followed causing the records and the disposal process to be not tally with one another.		

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Corrective Actions:	Estate manager to sit down and re-brief the JD with the relevant personnel to ensure SW management is as per SOP.
Assessment Conclusion:	<p>The following evidence was submitted for review to address this non-conformity:</p> <ol style="list-style-type: none"> 1. Scheduled waste inventory records in accordance with the Fifth Schedule of the Environmental Quality (Scheduled Wastes) Regulations 2005. 2. Training records on scheduled waste management provided to all mandoras, field staff, and clerks, conducted on 13/05/2025. 3. Pictorial evidence of scheduled waste labelling at the scheduled waste storage area which found in compliance with the Environmental Quality (Scheduled Wastes) Regulations 2005. 4. Briefing records for staff and clerks involved in handling scheduled waste, conducted on 13/05/2025. <p>Based on the review of the documents above, it shows that all are correlated with the corrective action submitted and are adequate to address this non-conformity. Therefore, the Major non-conformity has been satisfactorily closed. The continuous implementation of the corrective action will be verified in the next assessment.</p>

Non-Conformity Report			
NCR Ref #:	2621136-202503-N1	Issue Date:	13/03/2025
Due Date:	Next surveillance audit	Date of Closure:	Open
Area/Process:	FGVPM Besout 06 Estate		
Clause & Category: (Major / Minor)	MSPO 2530:2022 Part 3-2: 4.5.5.1 Minor		
Requirements:	<p>The organisation shall establish and implement a water management plan to maintain the quality and availability of water resources (surface and ground water). The water management plan should include:</p> <p>d) Protection of water courses and wetlands, including maintaining, rehabilitating and/or enhance riparian/riparian buffer zones before, during and after replanting</p>		
Statement of Nonconformity:	Buffer zone marking was not clearly demarcated.		
Objective Evidence:	During a site visit to the buffer zone areas at FGVPM Besout 06 Estate, specifically Sungai Erong at P14 and Sungai Daharoi at PM16, it was observed that the buffer zone markings were not present. This is not in compliance with the "Pengurusan Zon Penampan" Procedure (FGVPM/L2/PAS-03, dated 23/01/2020), specifically Section 6.4.2.2 on Marking and Section 6.4.2.3 on Identification and Measurement.		
Corrections:	Remarking of the buffer zone area.		
Root cause analysis:	The buffer zone markings have been washed away by floods causing the marking to be faded. Besides, no frequent monitoring for the buffer zone area done by the mandore and supervisor.		
Corrective Actions:	1. To appoint a PIC (En. Razmi) for the maintenance and management of the buffer zone remarking so that it is continuously monitored.		



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	2. Monitoring of the buffer zone area will be done on every 6 months by the PIC, mandor and supervisor as per SOP.
Assessment Conclusion:	Corrective action plan to address this Minor NC is accepted. Implementation and effectiveness of the corrective action will be verified in the next surveillance audit.

Opportunity For Improvement	
Ref:	2621136-202503-I1 Clause: MSPO 2530:2022 Part 4-1: 4.1.3.1
Area/Process:	FGVPISB Besout Palm Oil Mill
Objective Evidence:	Referring to the letter from HQ regarding the standardization of the housing allowance for all workers, this presents an opportunity to improve the implementation of the housing allowance rate to ensure alignment with the Polisi Ganjaran.

Opportunity For Improvement	
Ref:	2621136-202503-I2 Clause: MSPO 2530:2022 Part 4-1: 4.4.3.5
Area/Process:	FGVPISB Besout Palm Oil Mill
Objective Evidence:	The management has outsourced a service contractor for fabrication and maintenance work under a short-term contract. To ensure compliance and proper documentation, further improvements are needed in monitoring records related to employment contracts, wages, and payment documentation.

Noteworthy Positive Comments	
1	All mill, estate and HQ personnel were cooperative during the assessment.
2	Mill and estate implemented best practice.
3	A good relationship is being maintained with the surrounding communities and stakeholders.

3.3 Status of Nonconformities Previously Identified and OFI

Non-Conformity Report			
NCR Ref #:	2455377-202402-M1	Issue Date:	08/02/2024
Due Date:	08/05/2024	Date of Closure:	08/05/2024
Area/Process:	FGVPM Besout 07 Estate		
Clause & Category: (Major / Minor)	MSPO 2530:2013 Part 3: 4.5.4.2 Major		
Requirements:	An action plan to reduce identified significant pollutants and emissions shall be established and implemented.		
Statement of Nonconformity:	The action plan for the gen-set engine leakage was not effectively implemented.		
Objective Evidence:	FGVPM Besout 07 Estate		



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	1 unit gen-set located at Asrama 06B was found leaking at the base. Leakage of the engine oil was evident on the floor. This was not in accordance with the action plan to minimize spillage of oil onto the ground through use of spill trays and proper disposal.
Corrections:	<ol style="list-style-type: none"> To replace the current oil trap cover with a metal plate for easier maintenance. To construct an additional oil trap next to the existing one to ensure the spillage from the main sump will flow to the second one.
Root cause analysis:	The existing cover for the oil trap is made of a heavy concrete which cause it difficult to be lifted and monitored by the genset operator.
Corrective Actions:	<ol style="list-style-type: none"> Refresher training on schedule waste handling to be conducted to the PIC in charge. Continuous monitoring by the PIC in charge and any new identified issue is recorded in the Checklist Form 'Borang Pemeriksaan Asrama/ Tempat Kerja to ensure fast action can be taken by the management.
Assessment Conclusion:	<p>Evidence verified.</p> <ol style="list-style-type: none"> Additional oil trap has been constructed and verified through photo. There is evidence that the latest oil trap able to retain any oil spillage. Oil trap cover has been replaced with lighter version to ease the monitoring process. Training records for schedule waste handling dated 17/04/2024 conducted by Mr Juni Tunj. Monitoring that has been conducted on weekly basis. Sample verified on inspection that has been done on 02/4/2024. <p>Evidence has been verified and sufficient to close the Major Non-conformities on 08/05/2024.</p>
Verification Statement:	Training on waste handling has been conducted for year 2024 and 2025. Refer training file and information of training materials, attendance and photos was available for verification. Visit at Genset area found no issue. Inspection has been done at linesite inspection and workplace inspection. Latest record verified on February 2025. Thus, Major NC remained closed.

Non-Conformity Report			
NCR Ref #:	2455377-202402-M2	Issue Date:	08/02/2024
Due Date:	08/05/2024	Date of Closure:	08/05/2024
Area/Process:	FGVPI Besout POM		
Clause & Category: (Major / Minor)	MSPO 2530 Part 4: 4.4.4.2 (c) Major		
Requirements:	<p>The occupational safety and health plan should cover the following:</p> <p>c) An awareness and training program me which includes the following requirements for employees exposed to chemicals used at the palm oil mill:</p> <ol style="list-style-type: none"> All employees involved are adequately trained on safe working practices; and All precautions attached to products should be properly observed and applied. 		

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Statement of Nonconformity:	The lack of awareness on precaution and safety practices for workers observed while handling Oxy-Acetylene classified as extremely flammable while carry out maintenance job.
Objective Evidence:	<p>FGVPI Besout POM</p> <ol style="list-style-type: none"> Observed maintenance workers smoking while carry out maintenance job using Oxy-Acetylene gas. No suitable fire extinguisher standby for handling hot work activity. The gas tank was lying on the trolley and not keep upright. Proposed corrective actions from 2023 accident reporting case (Loss 6 mandays/MC) causing hand burnt while handling Oxy-Acetylene found not adequate. <p>Refer to Safe Work Procedure Using Oxy-Acetylene (FPI-PK-08) dated 14/05/2022. In the procedure under Para:</p> <p>6.1.2 mentioned: Ensure 1st Aid Box and Fire Extinguisher provide and available at working area.</p> <p>6.1.3 mentioned: all HIRARC or JSA to be conducted earlier.</p> <p>6.1.12 mentioned: Ensure working area not having any material that can cause fire.</p>
Corrections:	<ol style="list-style-type: none"> A refresher training will be conducted to the workers as per FGVPI Safe Work Procedure using oxy-acetylene (FPI-PK-08) by SHO A fire extinguisher will be placed nearby to the working area as per required in the SOP.
Root cause analysis:	Ineffective training on the safe handling procedure to the workers involved with oxyacetylene gas.
Corrective Actions:	<ol style="list-style-type: none"> Post training evaluation will be conducted to the workers to evaluate their understanding. Full enforcement on the safe working act by the management. A warning letter will be issued to the respective workers for any misconduct during working hours.
Assessment Conclusion:	<p>Evidence verified.</p> <ol style="list-style-type: none"> Refresher training on safety procedure for using Oxi acetylene has been conducted on 06/02/2024 conducted by the Khxxxxx Adxxx bin Marxxxxx to supervisor and workers. Sighted records of training assessment/post training evaluation where show all workers can demonstrate their understanding on the training. Checklist established prior to start work which has been documented in Permit Kerja (PTW) Borang A1 and sample has been taken workers done on 06/02/2024. Warning letter to worker that failed to comply with the safety procedure issued by Mr Norul Hisyam bin Md Sabri, Mill Manager. Photo of fire extinguisher that has been placed nearby the workplace as per SOP. <p>Evidence has been verified and sufficient to close the Major Non-conformities on 08/05/2024.</p>
Verification Statement:	Verification during the audit found that at all visited operating units, the sampled activities showed that workers involved in maintenance work using oxygen and



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	<p>acetylene were adhering to the safe work procedures. Interviews with sample of workers at the visited operating units indicated that they were briefed on the safe work procedures before starting work. They had also received a series of training sessions according to the tasks performed, covering the proper use of PPE, the do's and don'ts during the work, and the risks they face if they do not adhere to the safe work procedures. This was also verified through the training records reviewed during the audit. Post-training evaluation form was also made available and verified during the audit.</p> <p>Based on the evidence above, it was found that the corrective action plan had been implemented by all visited operating units. No recurring issues were detected during this assessment. Therefore, the major non-conformity remains closed.</p>
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Non-Conformity Report			
NCR Ref #:	2455377-202402-M3	Issue Date:	08/02/2024
Due Date:	08/05/2024	Date of Closure:	08/05/2024
Area/Process:	FGVPM Besout 07 Estate		
Clause & Category: (Major / Minor)	MSPO 2530:2013 Part3: 4.4.4.2 (j) Major		
Requirements:	The occupational safety and health plan shall cover the following: Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.		
Statement of Nonconformity:	The accident involving harvester was not properly reported, recorded and investigated in line with the requirements of Accident SOP (FPI-PK-102), and NADOOPOD 2014.		
Objective Evidence:	<p><u>FGVPM Besout 07 Estate</u></p> <ul style="list-style-type: none"> Interview with harvester explaining that he was involved with accident in October last year as palm frond dropped has hand and pain continuously feel and received medical leaves each time he went to clinic. Verified with office staff found no information or accident reported accordingly. This notifiable accident was not reported (JKKP 6) to Department of Occupational Safety and Health and investigated accordingly by Safety and Health Committee. Review from check roll found recorded accumulated 13 days medical leaves from October (22,23, 28, 29), November (2,11,12,25,26), December (31) and January 2024 (1,2). The MC slips were not kept sufficiently as requested. Observed his scope of job was changed from harvester to general work (Group P1 to G1) in the check roll. Verify from Minutes of Meeting of Safety and Health Committee conducted on 06/10/2023 and 15/01/2024 found not discussion on the accident. <p>The accident involving harvester was not properly reported, recorded and investigated in line with the requirements of Accident SOP, and NADOOPOD 2014.</p>		
Corrections:	A refresher training/briefing from SHO to be conducted to the estate management to brief on accident reporting procedure and NADOOPOD guidelines		
Root cause analysis:	Estate management is not well trained on accident reporting procedure.		



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Corrective Actions:	<ol style="list-style-type: none"> 1) To conduct post training evaluation. 2) An accident investigation needs to be conducted as per SOP and guidelines. Accident reporting at the estate will need to be submitted and verified by the SHO.
Assessment Conclusion:	<p>Evidence verified.</p> <ol style="list-style-type: none"> 1) Training that has been conducted on 17/04/2024 done by Mr Jxxx Txxx for all field staff, assistant manager and sighted post training evaluation where they are able to demonstrate their understanding on the training. 2) Sample of accident that has been reported to regional SHO in the document FGVP/ML4/PP-11.3 Pind 1 dated 20/01/2024. <p>Evidence has been verified and sufficient to close the Major Non-conformities on 08/05/2024.</p>
Verification Statement:	<p>All records, including accident investigation reports, revisions of HIRARC, emergency OSH meeting minutes, and JKPP 6 forms submitted to DOSH, were verified during the audit and found to be in order. An interview with the person in charge confirmed their understanding of the accident reporting procedures as established by the company. Cross-checking with the JKPP 8 Form reports and interviews with sampled workers confirmed that the reports tally with the JKPP 6 forms submitted to DOSH for cases involving medical leave exceeding four days.</p> <p>Based on the evidence verified during this assessment, it was concluded that this Major Non-Conformity remains closed.</p>

Opportunity For Improvement			
Ref:	2455377-202402-I1	Clause:	MSPO 2530:2013 Part 3: 4.5.3.3
Area/Process:	All operating estates		
Objective Evidence:	To enhance the SOP to include handling of scheduled waste when servicing are made by external vendors.		
Verification Statement:	Training to the contractors has been conducted on schedule waste management. Refer training record FY 2024 and 2025. SOP on schedule waste has been verified and details on servicing matters by vendors.		

3.4 Summary of the Nonconformities and Status

Palm Oil Mill Part 4-1

CAR Ref.	Category (Major / Minor)	Part	Indicator	Issued Date	Status & Date (Closure)
2621136-202503-M1	Major	Part 4-1	4.4.2.2	13/03/2025	Closed in 11/06/2025

Estate Part 3-2

CAR Ref.	Category (Major / Minor)	Part	Indicator	Issued Date	Status & Date (Closure)
2621136-202503-M2	Major	Part 3-2	4.4.2.2	13/03/2025	Closed in 11/06/2025

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2621136-202503-M3	Major	Part 3-2	4.4.3.5	13/03/2025	Closed in 11/06/2025
2621136-202503-M4	Major	Part 3-2	4.5.3.2	13/03/2025	Closed in 11/06/2025
2621136-202503-N1	Minor	Part 3-2	4.5.5.1	13/03/2025	Open

3.5 Issues Raised by Stakeholders

IS #	Description
1	<p>Feedback: FFB Supplier</p> <p>The contractor had given positive feedback about the training provided by management. He mentioned that the training covered important aspects such as policy, safety, environment, and social considerations related to the certification of RSPO and MSPO. He also demonstrated a good understanding of the minimum wage requirements and safety protocols. This indicates a positive outcome from the training session.</p>
	<p>Management Responses:</p> <p>Noted on the positive comment.</p>
	<p>Audit Team Findings:</p> <p>The management has conducted the stakeholder meeting and documented the minutes of the meeting. Additionally, the contractor has signed the VCOBC form as an acknowledgment. This demonstrates a proactive approach towards ensuring compliance and transparency in stakeholder engagements.</p>
2	<p>Feedback: Contractor</p> <p>The contractor had given positive feedback about the training provided by management. He mentioned that the training covered important aspects such as policy, safety, environment, and social considerations related to the certification of RSPO and MSPO. He also demonstrated a good understanding of the minimum wage requirements and safety protocols. This indicates a positive outcome from the training session.</p>
	<p>Management Responses:</p> <p>Noted on the positive comment.</p>
	<p>Audit Team Findings:</p> <p>The management has conducted the stakeholder meeting and documented the minutes of the meeting. Additionally, the contractor has signed the VCOBC form as an acknowledgment. This demonstrates a proactive approach towards ensuring compliance and transparency in stakeholder engagements.</p>
3	<p>Feedbacks: School</p> <p>The representative from school provided positive feedback. He mentioned that the management conducted training for the stakeholders. Additionally, the management's consistent support through CSR contributions is commendable. This positive feedback and strong communication indicate a healthy and productive relationship between management and stakeholder.</p>
	<p>Management Responses:</p> <p>Noted on the positive comment.</p>
	<p>Audit Team Findings:</p> <p>Verified the management has support neighbour school through CSR Programmed.</p>

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<p>4</p>	<p>Feedbacks: Neighbour Community</p> <p>The Head Village of Kg. Sg. Texxx has provided positive feedback. He mentioned that the management conducted training for the stakeholders. Additionally, the management's consistent support through CSR contributions is commendable and also giving job opportunity to villager. This positive feedback and strong communication indicate a healthy and productive relationship between management and ketua kampung.</p> <p>Management Responses: Noted on the positive comment.</p> <p>Audit Team Findings: Verified the management has given an opportunity to orang kampung.</p>
<p>5</p>	<p>Feedbacks: Representative Gender Committee</p> <p>The representative from Gender Committee provided positive feedback. He mentioned that the Mill has provided training to all employees, covering crucial aspects like safety, environment, and social considerations. Furthermore, it's noteworthy that the management is open to allowing employees to join any trade union, fostering a spirit of inclusivity and cooperation. This demonstrates a commitment to employee welfare and empowerment.</p> <p>Management Responses: Noted on the positive comment.</p> <p>Audit Team Findings: The minutes of the meeting have been verified. It seems that Gender Committee has conducted a training session among their committee members.</p>
<p>6</p>	<p>Feedbacks: Foreign Workers Representative</p> <p>They conveyed that the management upholds equal treatment for all employees, without any form of discrimination. Salaries are disbursed in accordance with the Employment Act of 1955 and the latest Minimum Wage Order. Furthermore, every employee retains the right to join any association of their choosing. The estate facilitates Social Dialogue Meetings, providing a platform for workers to openly discuss both work-related and social matters with the management. This open dialogue fosters a conducive environment for communication. Additionally, the workers are well-informed about the available channels for lodging complaints and grievances.</p> <p>Management Responses: Noted on the positive comment.</p> <p>Audit Team Findings: Reviewed the payslips for all sampled workers found all the workers were paid as per the legal requirements. No further issues.</p>

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3.6 List of Stakeholders Contacted

Stakeholders contacted		
Type of Stakeholder (e.g. Internal, Union, Contractor, Governmental Department, NGO, External, Communities)	Stakeholder name / organization	Means of communication (e.g. face to face interview, email, phone interview, comment from public notice)
FFB Supplier	Taxxxxx Glxxxx	Face to face interview
FFB Supplier	GPx Enxxxxxx	Face to face interview
FFB Supplier	AS Nixxxx Sdx Bhx	Face to face interview
Contractor	Koxxxxxx Fexxx Sg Kexxx	Face to face interview
Neighbour School	SK Sexx Bexxxx	Face to face interview
Neighbour School	SK Bexxxx 04	Face to face interview
Neighbour Estate	Laxxxx Ulx Baxxx	Face to face interview
Neighbour Community	Kg. Sg. Texxx	Face to face interview



Section 4: Assessment Conclusion and Recommendation

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

Based on the findings during the assessment FGV Besout Palm Oil Mill and supply bases Certification Unit complies with the:

- Part 3.2 Oil Palm Plantations more than 500Ha
- Part 4.1 Palm Oil Mill including Supply Chain

It is recommended that the certification of FGV Besout Palm Oil Mill and supply bases Certification Unit is continued.

Acknowledgement of Assessment Findings	Report Prepared by
Name: Norolsaiful Hazri Bin Hamid	Name: Zulkifli Bin Kamarol Zaman
Company name: FGV Holdings Berhad	Company name: BSI Services Malaysia Sdn Bhd
Title: Head, Compliance Monitoring Sustainability Compliance & Certification	Title: Client Manager
Signature:  Date: 01/07/2025	Signature:  Date: 18/06/2025



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Appendix A: Summary of the findings by Principles and Criteria

MS 2530-3:2022 Malaysian Sustainable Palm Oil (MSPO) Part 3.2 Oil Palm Plantations more than 500Ha

Criterion / Indicator	Assessment Findings	Compliance	
4.1 Management commitment and responsibility			
<p>Criterion 4.1.1 – Criterion 1: Malaysian Sustainable Palm Oil (MSPO) policy</p> <p>There shall be a policy on the implementation of Malaysian Sustainable Palm Oil (MSPO) by the organisation to demonstrate its commitment. The policy shall emphasise commitment to continual improvement.</p>			
<p>4.1.1.1</p>	<p>A policy for the implementation of MSPO, emphasising commitment to continual improvement, shall be established, communicated and implemented.</p>	<p>FGV Holdings Berhad has established a policy for the implementation of MSPO to be adopted by all operating unit under FGV. Group Sustainability Policy (Policy Number: FGV/GSD/POL/03; Revision: 5.0; Effective Date: 26/02/2024) has been established as a objectives and guidelines for the fulfilment of company’s commitments with regard to sustainability matters which also means including implementation of MSPO. This policy shall also applicable and shall be adopted by all contractors, consultants, suppliers, vendors, and all other third-party companies associated with the company to instil responsible practices and minimum compliance with this policy.</p> <p>The policy emphasizes the company’s commitments to continuously improve the quality of the product and services by adopting the best possible approaches to enhance productivity and profitability by optimising resources and operational efficiencies, while eliminating or minimising negative impact on people and the environment. This will achieve by:</p> <ul style="list-style-type: none"> • Promoting Inclusive Economic Growth: <ul style="list-style-type: none"> - Enhancing livelihood - Profitability and Efficient Use of Resources - Obligation of Value Chain Partners 	<p>Complied</p>



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Criterion / Indicator	Assessment Findings	Compliance
	<ul style="list-style-type: none"> • Respecting Human Rights: <ul style="list-style-type: none"> - Equality and Non-Discrimination - Upholding Labour Standards - Respecting Rights of Indigenous Peoples and Local Communities - Health and Safety - Preventing Harassment and Abuse • Protecting the Environment <ul style="list-style-type: none"> - Efficient Use of Natural Resources - No Deforestation and Planting on Peat - Protection on Species - Protect High Biodiversity Value (HBV) & High Conservation Value (HCV) - Limitations on the Use of Hazardous Chemicals and Agrochemicals - Waste Management - No Open Burning/Use of Fire - Water Management <p>The above policy was communicated to the workers on 20/02/2025 for FGVP Besout 07 Estate and 19/02/2025 for FGVP Besout 06 Estate. For relevant stakeholders, it was communicated during the annual stakeholder meetings. Records of the briefings and meetings were verified during the audit. Additional briefings on the policy are conducted during morning muster briefing and training sessions, as outlined in the established training program. This was further supported by evidence from interviews with sampled workers during</p>	



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Criterion / Indicator		Assessment Findings	Compliance
		<p>field visits, where they informed that the policy had been communicated to them through muster call and various training sessions. While they couldn't recall the policy word by word, they confirmed that its implementation reflected to their work environment.</p> <p>Reflecting to the above, the policy entitled Group Sustainability Policy (Policy Number: FGV/GSD/POL/03; Revision: 5.0; Effective Date: 26/02/2024) emphasizes a commitment to continual improvement, focusing on promoting inclusive economic growth, respecting human rights, and protecting the environment.</p>	
4.1.1.2	The continual improvement shall be based on social, environmental impacts, safety and health as well as new information and technology.	<p>An action plan for continual improvement based on consideration of social and environment was established by each operating unit. The plan established by the estate has included positive and negative impacts and the mitigation measure as well as frequency and monitoring period. Continual improvement plan for the sampled estate is incorporated in the following documents:</p> <ul style="list-style-type: none"> • Environmental Management and Improvement Plan • OSH Plan • SIA Management Plan • Waste Management Plan <p>In addition, there are specific documents established by the management specifically for continual improvement, where these documents are summarized from the plans mentioned above.</p> <p>Among the examples listed in the documented continual improvements for year 2025 are:</p> <p>FGVPM Besout 07 Estate</p> <ul style="list-style-type: none"> - Social 	Complied



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Criterion / Indicator		Assessment Findings	Compliance
		<p>Objectives: Meeting on workers welfare. Target Period: Ongoing. Quantities Indicator: Number of meetings conducted</p> <ul style="list-style-type: none"> - Environment Objectives: Zero burning practices. Target Period: 31/12/2025. Quantities Indicator: Labour quarters inspection - New Technology Objectives: To ensure the effective application of the grabber machine in operations. Target Period: Ongoing. Quantities Indicator: Records of grabber machine usage. - Optimum Yield Achievement Objectives: Achieved low cost and high yield. Target Period: 31/12/2025. Quantities Indicator: System reporting in eRML. <p>FGVPM Besout 06 Estate</p> <p>Safety</p> <ul style="list-style-type: none"> - Objectives: To ensure that no accidents occur during vehicle maintenance activities. - Action plan: Training conducted to foreman and maintain record of vehicle or machinery inspection. - Completion timeline: 31/12/2025 <p>Environment</p>	



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Criterion / Indicator	Assessment Findings	Compliance
	<ul style="list-style-type: none"> - Objectives: Reduce chemical usage in estate operation - Action plan: Planted beneficial plant - Completion timeline: 31/12/2025 <p>Social</p> <ul style="list-style-type: none"> - Objectives: To ensure that employees are provided with cost of living supports. - Action plan: Establish a designated area for vegetable cultivation within the workers’ hostel area. - Completion timeline: 31/12/2025 <p>Further verification, during the audit found that status of the above action plan was implemented by each operating unit as evident through site visit and documentation review.</p> <p>The estate management is committed to the implementation and monitoring of any new technologies that may be introduced. Additionally, there will be a focus on providing training to personnel to ensure that they are well-equipped to adapt to and utilize these technologies effectively. Generally, new information and technology are gathered from the supplier and conference or seminar, compliance visit by government authority, etc. This information on new technology is disseminated to workers and staff through training sessions conducted once a year by vendors/suppliers or the estate manager and assistant manager.</p>	
<p>Criterion 4.1.2 – New planting New plantings are carried out with consideration of land status and size, current land use, soil type and topography, alignment with authorities’ land use plan, and industry-related government policies.</p>		



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Criterion / Indicator	Assessment Findings	Compliance	
<p>Comprehensive HCV, environmental and social impact assessments are undertaken prior to new plantings and a management plan is implemented, monitored and regularly updated during operations. New plantings on peat land, terrain/slopes exceeding 25°/300m above sea level, fragile and marginal soils are prohibited unless permitted by the state authorities that have jurisdiction over land matters.</p> <p>No new plantings are carried out on customary land without the owners' free, prior and informed consent (FPIC).</p>			
<p>4.1.2.1</p>	<p>New planting shall be carried out with consideration of the following:</p> <ul style="list-style-type: none"> a) No conversion of natural forest, protected areas and High Conservation Value areas after 31 December 2019; b) Updated information on soil types and topography; and c) New planting on the following shall be prohibited unless permitted by the state authorities that have jurisdiction over land matters: <ul style="list-style-type: none"> i) steep terrain exceeding 25°; ii) areas located 300 m above sea level; iii) fragile and marginal soils; iv) peat land; and v) riparian zones. <p>Appropriate and viable conservation measures shall be adopted and implemented to minimise adverse impacts.</p>	<p>Based on site visit, document review and interview with the management and stakeholders, it is verified that there is no new planting within the FGVPM Besout Certification Unit, thus this indicator is not applicable.</p>	<p>N/A</p>
<p>4.1.2.2</p>	<p>An Environmental Impact Assessment (EIA) shall be conducted prior to establishing new plantings in accordance with legal requirements. The results of the EIA shall be incorporated into a management plan(s) and/or operational procedures. The</p>	<p>Based on site visit, document review and interview with the management and stakeholders, it is verified that there is no new planting within the FGVPM Besout Certification Unit, thus this indicator is not applicable.</p>	<p>N/A</p>



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Criterion / Indicator		Assessment Findings	Compliance
	management plan shall be implemented, monitored and reviewed at periodic intervals.		
4.1.2.3	A social impact assessment (SIA) shall be conducted prior to establishing new plantings in accordance with guidelines established by the scheme owner. The results of the SIA shall be incorporated into a management plan(s) and/or operational procedures. The management plan shall be implemented, monitored and reviewed at periodic intervals.	Based on site visit, document review and interview with the management and stakeholders, it is verified that there is no new planting within the FGVPM Besout Certification Unit, thus this indicator is not applicable.	N/A
4.1.2.4	An HCV assessment for new planting shall be conducted in accordance with the scheme owner's guidelines.	Based on site visit, document review and interview with the management and stakeholders, it is verified that there is no new planting within the FGVPM Besout Certification Unit, thus this indicator is not applicable. Based on new circular by MSPO dated 07/02/2025 stated on Temporary Exemptions for Selected MSPO Requirements (ie: GHG and HCV Assessment).	N/A
4.1.2.5	No new plantings shall be established on customary land without the owners' free, prior and informed consent (FPIC), dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.	Based on site visit, document review and interview with the management and stakeholders, it is verified that there is no new planting within the FGVPM Besout Certification Unit, thus this indicator is not applicable.	N/A
Criterion 4.1.3 – Criterion 3: Existing site management			
Standard operating procedures (SOP) shall be established for activities determined by the organisation.			
4.1.3.1	Standard operating procedures shall be appropriately documented, consistently implemented and monitored.	A series of standard operating procedures related to safety, environment, social, and best practices has been established by the company, which all estates under the FGV Group are required to adopt.	Complied



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Criterion / Indicator	Assessment Findings	Compliance
	<p>Among the documented procedures that serve as guidance for conducting or performing estate operations are as follows:</p> <ol style="list-style-type: none"> 1. Garis Panduan Keselamatan & Kesehatan Pekerjaan (Occupational Safety and Health Guidelines). The guidelines, among others, include the following: <ul style="list-style-type: none"> • Tebang & Cincang Pokok Sawit (Doc. No.: FGVPM/L3/GPK-020; Effective Date: 01/02/2020) • Pemeriksaan Tempat Kerja (Doc. No.: FGVPM/L3/GPK-021; Effective Date: 01/02/2020) • Pengurusan Bengkel (Doc. No.: FGVPM/L3/GPK-025; Effective Date: 01/02/2020) • Pengurusan Alat Pelindung Diri ((Doc. No.: FGVPM/L3/GPK-002; Effective Date: 11/01/2023) • Menuai Buah Sawit (Doc. No.: FGVPM/L3/GPK-014; Effective Date: 04/12/2023) • Merumput (Doc. No.: FGVPM/L3/GPK-010; Effective Date: 01/02/2020) 2. Manual Ladang Sawit Lestari which covering technical part for oil palm management. The manual includes the following: <ul style="list-style-type: none"> • Manual Ladang Sawit Bestari – Sawit Matang, covering, among others, the activities/operations as follows: <ul style="list-style-type: none"> - Mengumpan Tikus di Ladang Sawit Matang - Mencantas Pelepah - Membersih Pangkal Pokok - Menuai dan Mengumpul BTS - Pengurusan Buah Relai 	



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Criterion / Indicator	Assessment Findings	Compliance
	<ul style="list-style-type: none"> - Mengangkut BTS di Ladang - Merumput Anak Kayu dan Pokok Tumpang - Kawalan Ulat Pemakan Daun Sawit Matang • Manual Ladang Sawit Lestari – Sawit Pra Matang, covering, among others, the activities/operations as follows: <ul style="list-style-type: none"> - Menyulam Anak Benih Sawit - Meletak Sungkupan Tandan Sawit Kosong (EFB) - Ablation - Scout Harvesting - Basal Pruning • Manual Ladang Sawit Lestari – Pembajaan, covering, among others, the activities/operations as follows: <ul style="list-style-type: none"> - Pengurusan Bekalan Baja - Kawalan Kualiti Baja - Pembajaan Kawasan Sawit Belum Matang - Pembajaan Matang - Spreader - Subsoil • Manual Ladang Sawit Lestari – Pembangunan Tanah <ul style="list-style-type: none"> - Menanda Batu Sempadan - Membaris Asas - Merumput - Menebang dan Mencincang Sawit - Membina Teres 	



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Criterion / Indicator	Assessment Findings	Compliance
	<ul style="list-style-type: none"> - Membina Jalan Pertanian - Membina Parit - Menanam Kacang - Menanam Anak Benih <p>3. Manual Kelestarian (Sustainability)</p> <p>All the above guidelines and manuals are found adequate and covering all estate activities, written in Malay. Date of latest review is made available for each guideline and manual.</p> <p>In practice, daily muster chit form is used for work planning at the estates, which is prepared by field conductor, verified by assistant manager and approved by estate manager. The form has tabulated the following, as example:</p> <ul style="list-style-type: none"> • Total Workers • Date • Nature of works, Fields and Blocks • Machineries / vehicle • Staff / name. <p>Based on the interview with estate managers, all activities will be monitored by field supervisor / mandore to ensure all activities are conducted as per plan. Checkroll book and daily work progress record is made available during the audit. The document is recorded on daily basis for every work assigned. The record which is reviewed by assistant and estate manager on daily and monthly basis, then will be used for salary calculation at end of the month.</p> <p>Furthermore, at FGVP Besout 07 Estate, it was found that the estate was consistently implemented the manual and standard operating procedure established by the company, as evidenced</p>	



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Criterion / Indicator	Assessment Findings	Compliance
	<p>during the audit. During the audit, observed harvesting operation and FFB evacuation using a grabber mini tractor at field 18N. All workers involved had been trained by the estate management before carrying out the assigned work, and the harvester strictly adhered to the minimum ripeness standard, which is harvesting bunches with 5 loose fruits on the ground as verified during an interview with the sampled harvester. Regarding method of harvesting, observed the cutter were harvested FFB at a safe distance as they worked with tall palms, following the guidelines set out in the agricultural manual. After the FFB are harvested, the loose fruit collector will follow behind, about 5 to 6 palms behind to ensure the safety of the workers.</p> <p>In addition, at FGVPM Besout 06 Estate, observed circle spraying activity at field PM16X and it is confirmed that the activity was conducted according to the company's oil palm manual. An interview with the workers has confirmed that the workers were informed and trained to carry out circle spray. It was also found that the workers able to demonstrate their understanding of safety and health and the process of selective spraying including type of chemical use, premix chemical, preparation of tools, techniques of spray, etc. as verified during interview with the workers.</p>	
<p>4.1.3.2 Where oil palm is cultivated on slopes exceeding 25°, the organisation shall implement measures to prevent the following:</p> <ul style="list-style-type: none">a) erosion and sedimentation; andb) contamination of surface and groundwater from soil, nutrient or chemicals.	<p>FGVPM Besout 07 Estate and Besout 06 Estate is located in undulating to hilly areas, with no planting in areas above a 25-degree slope. The soil conservation measures implemented at the sloping areas are construction of terrace, establishment of cover crop and construction of roadside drain. This is guided by the agriculture manual entitled Manual Ladang Sawit Lestari. The objective was to ensure soil conservation, prevention, control of erosion and safety at steep slopes.</p>	Complied



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		For areas with slopes between 6 to 20 degrees, terraces have been constructed for soil conservation. Throughout the estate, good ground cover dominated by soft grasses is maintained to minimize soil erosion and retain soil moisture. Appropriate soil conservation measures, such as proper perpendicular frond stacking between palm rows to minimize surface runoff, are practiced. For terrace areas, fronds are stacked at the edge of terrace to prevent terrace collapse. Water management practices, such as scupper drains and silt pits, have been implemented. No chemical activities were observed near the drains during the site visit. Minimal surface runoff was observed throughout the estate.	
4.1.3.3	Existing plantings on peat land shall be managed according to any recognised guidelines by the industry.	Based on the latest Soil Survey Report dated 14/11/2024, there is availability of peat Soil in the FGVP Besout 6 estate and FGVP Besout 7 Estate. Refer Detailed Soil Survey Report with reference number JP TNH 100-4/1/8 JLD. 5 (41). Procedure on peat has been established. Refer SOP Management of Peat Soil dated 12/12/2023 with reference number FGV/FGVPM/SOP/PAS-10. For FGVP Besout 7 Estate, Piezometer was installed at Field PM18 and the data will start to be collected on March 2025. For FGVP Besout 6 Estate, Water Level at Drain and piezometer reading has been monitored. Refer latest record on 22/02/2025.	Complied
4.1.3.4	A visual identification or reference system shall be established for each field or block.	All visited estate has established an identification system for every block, according to field no., year planting, planting, hectareage, year of harvest. Furthermore, it was found that the estate has established a block map which indicates specific reference block number (according to the year of planting). Observed during field visit, visual reference for each field is available on site. For example:	Complied



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		<ul style="list-style-type: none"> Field no.: PM16X Hectarage/harvested area: 291.29 Ha Year of planting: 2016 Year of harvest: 2020 	
4.1.3.5	Where possible, the use of chemicals shall be reduced and environmentally beneficial biological agents are used to control pests and weeds, and help promote pollination and soil health.	<p>All visited estates have established an Integrated Pest Management (IPM) plan entitled 'Pelan Pengurusan Kawalan Serangan Makhluk Perosak Tanaman Bersepadu (IPM) 2025' with the objective of reducing chemical usage and ensuring that pesticide and herbicide applications remain at optimum levels. Key actions outlined in the plan include:</p> <ul style="list-style-type: none"> Maintaining the progressive planting of beneficial plants such as <i>Turnera subulata</i>, <i>Cassia cobanensis</i>, and <i>Antigonon leptopus</i> Conducting regular census and monitoring of barn owl boxes Census of Ganoderma Census of bagworm outbreak <p>During site visits to all visited estates, it was observed that beneficial plants such as <i>Turnera subulata</i>, <i>Cassia cobanensis</i>, and <i>Antigonon leptopus</i> were planted in immature areas. Barn owl boxes were also present, aimed at reducing dependency on rodenticides for rat control. In addition, in both replanting and immature areas, the ground especially in terrace area was covered with leguminous cover crops such as <i>Pueraria javanica</i> and <i>Calopogonium mucunoides</i>.</p> <p>Planted beneficial plants like <i>Turnera subulata</i> or <i>Cassia cobanensis</i> at area immature can cause the following:</p> <ul style="list-style-type: none"> Attract pollinators (especially <i>Elaeidobius kamerunicus</i>, the main oil palm pollinator). Serve as natural pest control by attracting predatory insects. 	Complied



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Criterion / Indicator		Assessment Findings	Compliance																								
		<ul style="list-style-type: none"> Enhance soil fertility and reduce the need for chemical inputs. While planted the legume cover crops in immature areas can give impact of the soil health as follows: Fixing nitrogen (e.g., legumes like <i>pueraria</i> or <i>calopogonium</i>). Preventing erosion with dense ground cover and root systems. Improving organic matter through biomass and leaf litter. Encouraging microbial activity and soil biodiversity. 																									
Criterion 4.1.4 – Replanting Replanting shall comply with all legal requirements and are in line with industry best practices. Where applicable, the replanting programme shall be established and reviewed annually. Review of SIA, EIA and HCV assessments shall be conducted prior to any activities on site.																											
4.1.4.1	Replanting programme shall be established in line with industry best practices.	There will be no replanting activities carried out in the next 5 years, as the oldest palm in the FGVPM Besout 07 Estate are 16 years old, planted in 2009. The next replanting program for the estates is scheduled for 2034, in accordance with national standards, where replanting begins after 25 years of planting. As for FGVPM Besout 06 Estate, a replanting program has been established by the estate management and will be reviewed annually by top management. The planning for the replanting is as follows: <table border="1" data-bbox="1070 1082 1883 1382"> <thead> <tr> <th>Year Replant</th> <th>Field</th> <th>Hectarage</th> </tr> </thead> <tbody> <tr> <td>2025</td> <td>-</td> <td>-</td> </tr> <tr> <td>2026</td> <td>-</td> <td>-</td> </tr> <tr> <td>2027</td> <td>-</td> <td>-</td> </tr> <tr> <td>2028</td> <td>-</td> <td>-</td> </tr> <tr> <td rowspan="4">2029</td> <td>PM05L/19</td> <td>115.57</td> </tr> <tr> <td>PM05L/20</td> <td>138.44</td> </tr> <tr> <td>PM05L/21</td> <td>70.42</td> </tr> <tr> <td>PM05L/22</td> <td>80.08</td> </tr> </tbody> </table>	Year Replant	Field	Hectarage	2025	-	-	2026	-	-	2027	-	-	2028	-	-	2029	PM05L/19	115.57	PM05L/20	138.44	PM05L/21	70.42	PM05L/22	80.08	Complied
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Criterion / Indicator		Assessment Findings	Compliance
4.1.4.2	SIA, EIA and HCV assessments shall be conducted or relevant management and monitoring plans shall be reviewed prior to any replanting activities. The results of the review shall be incorporated into the replanting programme.	<p>Based on site visit, document review and interview with the management and stakeholders, it is verified that there is no replanting programme for the next 5 years within the FGVP M Besout 7 Estate.</p> <p>For FGVP M Besout 6 estate, there is replanting activities schedule on 2029 with area 404.51 ha</p> <p>FGVP M has conducted an Aspect and Impact Analysis as part of its environmental management strategy. This analysis is documented in FGV/FGVP M/IV/IMS/15/1.6 Pind 1 and is revised annually, with the latest update on 01/01/2025.</p> <p>Based on a new circular by MSPO dated 07/02/2025 stated on Temporary Exemptions for Selected MSPO Requirements (ie: GHG and HCV Assessment).</p> <p>For SIA and its management plan was not conducted for the replanting activities as the replanting for FGVP M Besout 06 Estate will be conducted in 2029.</p>	Complied
4.1.4.3	Replanting on peat land shall be managed according to any recognised guidelines by the industry.	<p>Based on site visits, document review and interview with the management and stakeholders, it is verified that there is no replanting programme for the next 5 years within the FGVP M Besout 7 Estate. FGVP M Besout 7 Estate: Older palm planted on year 2009</p> <p>For FGVP M Besout 6 estate, there is replanting activities schedule on 2029 with area 404.51 ha</p>	Complied
<p>Criterion 4.1.5 - Training and competency All employees, contractors and/or smallholders shall be appropriately trained.</p>			
4.1.5.1	All employees, contractors and/or smallholders are appropriately trained based on training needs analysis.	Both estate management (i.e., FGVP M Besout 07 Estate and Besout 06 Estate) have established training needs of individual employees prior to planning and implementation of the training programmes	Complied



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Criterion / Indicator		Assessment Findings	Compliance												
		with the purpose of providing the specific skill and competency required for all employees based on their job description. The training need analysis was conducted based on the job designation and training required by the job type including the contractors. This has been verified in Training Need Analysis (TNA)/Keperluan Latihan dan Taklimat which covers aspects of the environment, good agriculture practice, social, and safety and health.													
4.1.5.2	A training programme (appropriate to the scale of the organisation) and documentation, including records of training, shall be maintained. Evaluations of the effectiveness of training shall be conducted.	<p>A documented training programme has been developed and is available in the 'Program Latihan Tahun 2025' for FGVPM Besout 07 Estate and the 'Jadual Latihan Untuk Petugas/Kontraktor' for FGVPM Besout 06 Estate. The training programme covers aspects of safety, health, environment, and social matters, involving staff, workers, and contractors as well. Records of the training conducted are kept maintained by the visited estates in the folder related to training. Referring to the training records, it was found that training was conducted as planned based on the developed training programme. Training evaluation form were provided to the workers after training session to evaluate status of their competency.</p> <p>It was observed that the above records consist of all necessary information (attendance, photos, and training contents). Example of the verified records are as follows:</p> <p>FGVPM Besout 07 Estate</p> <table border="1"> <thead> <tr> <th>Training</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>Briefing on employment contract</td> <td>10/01/2025</td> </tr> <tr> <td>Briefing on safety at workplace</td> <td>18/01/2025</td> </tr> <tr> <td>First aid training</td> <td>23/01/2025</td> </tr> <tr> <td>Briefing on company policies</td> <td>29/01/2025 and 01/02/2025</td> </tr> <tr> <td>Training for spreader</td> <td>06/02/2025</td> </tr> </tbody> </table>	Training	Date	Briefing on employment contract	10/01/2025	Briefing on safety at workplace	18/01/2025	First aid training	23/01/2025	Briefing on company policies	29/01/2025 and 01/02/2025	Training for spreader	06/02/2025	Complied
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		It also indicates that the participants have undergone training and have a good understanding of their job functions and responsibilities.									
4.1.5.3	Where contractors are engaged, they shall conform with MSPO requirements and provide required documentation and information in line with tasks contracted to them.	<p>The management has engaged contractor for outsourced servicing in premise. The contractor also has exposed with the information on the MSPO requirement. Other than that, the contractor was invited to join stakeholder meeting that organized by management. Sighted the evidence:</p> <p>FGVPM Besout 07 Estate</p> <p>Details of information on training to contractor:</p> <table border="1"> <tr> <td>Training to External Stakeholder</td> <td>Training compliant and grievance procedure was done conducted to external stakeholder on 02/02/2025 during stakeholder meeting</td> </tr> <tr> <td>Acknowledgement MSPO Information</td> <td>The contractor has signed the form related on acknowledgement MSPO information and code of conduct.</td> </tr> </table> <p>FGVPM Besout 06 Estate</p> <p>Details of information on training to contractor:</p> <table border="1"> <tr> <td>Training to External Stakeholder</td> <td>Training compliant and grievance procedure was done conducted to external stakeholder on 15/02/2025 during stakeholder meeting</td> </tr> <tr> <td>Acknowledgement MSPO Information</td> <td>The contractor has signed the form related on acknowledgement MSPO information and code of conduct.</td> </tr> </table>	Training to External Stakeholder	Training compliant and grievance procedure was done conducted to external stakeholder on 02/02/2025 during stakeholder meeting	Acknowledgement MSPO Information	The contractor has signed the form related on acknowledgement MSPO information and code of conduct.	Training to External Stakeholder	Training compliant and grievance procedure was done conducted to external stakeholder on 15/02/2025 during stakeholder meeting	Acknowledgement MSPO Information	The contractor has signed the form related on acknowledgement MSPO information and code of conduct.	Complied
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<p>Criterion 4.1.6 – Economic and financial viability plan A documented business or management plan shall be established to demonstrate attention to economic and financial viability.</p>											



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Criterion / Indicator	Assessment Findings	Compliance
<p>4.1.6.1 A documented business or management plan shall be established, implemented and reviewed at periodic intervals appropriate to the scale and nature of the organisation.</p>	<p>All visited estates have established documented management plans to demonstrate their attention to the financial viability. The budget for estate operational costs is available during the audit and found will be review annually. The annual budget contains are as below:</p> <ul style="list-style-type: none"> • Area Statement • Crop Production • Fertiliser • Capital Expenditure (CAPEX) • Vehicle • Manpower • General Chargers • Mature Expenses • Expenses By Month <p>All the above information is summarized in the document entitled 'Unjuran Belanjawan Ladang'/Estate Budget Projection, which covers projections for the years 2025 to 2027. This document includes a summary of planted hectares, crop estimates, OER estimates, total operational costs, FFB price forecasts (RM/Mt), and estimated estate profits.</p>	<p>Complied</p>
<p>4.1.6.2 The business or management plan shall include:</p> <ul style="list-style-type: none"> a) A requirement to source planting material from a MPOB-licensed nursery or licensed seed producer; b) Crop projection: site yield potential, age profile, FFB yield trends; c) Cost of production: cost per tonne of FFB; d) Price forecast; and 	<p>Recommendation of planting material is made by estate and agronomy department with capability of the Planting Material to achieve expectation and yield consistency between claim and actual. Planting material for replanting is from FGV Agriculture Services Sdn Bhd (FASSB). As reflected to indicator 4.6.2.1, the budget established by the estate has included the information below:</p>	<p>Complied</p>



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Criterion / Indicator		Assessment Findings	Compliance																								
	e) Financial indicators: cost benefit, discounted cash flow, and return on investment.	a) Planting materials and FFB are stated in the estate budget under section Area Statement. b) Crop projection, site yield potential, age profile and yield trends are stated in the estate budget under section Crop Production c) Costs of production are stated in the "Estate Budget Projection," which covers projections for the years 2025 to 2027. d) Price forecasts of FFB are stated in the "Estate Budget Projection," which covers projections for the years 2025 to 2027. e) Financial indicators for profit and loss are stated in the "Estate Budget Projection," which covers projections for the years 2025 to 2027.																									
4.1.6.3	Prior to the actual commencement of replanting activities, a long-term replanting programme shall be prepared, reviewed annually and made available.	There will be no replanting activities carried out in the next 5 years, as the oldest palm in the FGVPM Besout 07 Estate are 16 years old, planted in 2009. The next replanting program for the estates is scheduled for 2034, in accordance with national standards, where replanting begins after 25 years of planting. As for FGVPM Besout 06 Estate, a replanting program has been established by the estate management and will be reviewed annually by top management. The planning for the replanting is as follows: <table border="1" data-bbox="1070 1082 1865 1382"> <thead> <tr> <th>Year Replant</th> <th>Field</th> <th>Hectarage</th> </tr> </thead> <tbody> <tr> <td>2025</td> <td>-</td> <td>-</td> </tr> <tr> <td>2026</td> <td>-</td> <td>-</td> </tr> <tr> <td>2027</td> <td>-</td> <td>-</td> </tr> <tr> <td>2028</td> <td>-</td> <td>-</td> </tr> <tr> <td rowspan="4">2029</td> <td>PM05L/19</td> <td>115.57</td> </tr> <tr> <td>PM05L/20</td> <td>138.44</td> </tr> <tr> <td>PM05L/21</td> <td>70.42</td> </tr> <tr> <td>PM05L/22</td> <td>80.08</td> </tr> </tbody> </table>	Year Replant	Field	Hectarage	2025	-	-	2026	-	-	2027	-	-	2028	-	-	2029	PM05L/19	115.57	PM05L/20	138.44	PM05L/21	70.42	PM05L/22	80.08	Complied
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<p>Criterion 4.1.7 – Commitment to contribute to local sustainable developments. Documentation on commitment to contribute to local sustainable development are available and reviewed.</p>																		
<p>4.1.7.1</p>	<p>The organisation shall contribute to local sustainable development in consultation with indigenous people and local communities through appropriate programmes.</p> <p>The management has contributed to local development in consultation with the local communities. There is a record for the CSR programme are made with surrounding community. Sighted the evidence:</p> <p>FGVPM Besout 07 Estate Details of information on CSR Programmed:</p> <table border="1" data-bbox="1070 727 1865 868"> <tr> <td>Document</td> <td>CSR Record File</td> </tr> <tr> <td>CSR No 1</td> <td>Donation to Tabika Kemas on 10/02/2025</td> </tr> <tr> <td>CSR No 2</td> <td>Donation to PIBG on 10/09/2024</td> </tr> <tr> <td>CSR No 3</td> <td>Donation to SK Seri Besout on 17/07/2024</td> </tr> </table> <p>FGVPM Besout 06 Estate Details of information on CSR Programmed:</p> <table border="1" data-bbox="1070 959 1865 1098"> <tr> <td>Document</td> <td>CSR Record File</td> </tr> <tr> <td>CSR No 1</td> <td>Donation to Masjid Felda Besout 4 on 08/09/2024</td> </tr> <tr> <td>CSR No 2</td> <td>Donation to SK Besout 4 on 10/09/2024</td> </tr> <tr> <td>CSR No 3</td> <td>Donation to Sek Agama Rakyat on 10/06/2024</td> </tr> </table>	Document	CSR Record File	CSR No 1	Donation to Tabika Kemas on 10/02/2025	CSR No 2	Donation to PIBG on 10/09/2024	CSR No 3	Donation to SK Seri Besout on 17/07/2024	Document	CSR Record File	CSR No 1	Donation to Masjid Felda Besout 4 on 08/09/2024	CSR No 2	Donation to SK Besout 4 on 10/09/2024	CSR No 3	Donation to Sek Agama Rakyat on 10/06/2024	<p>Complied</p>
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<p>Criterion 4.1.8 – Complaints and grievances handling. A mechanism shall be established to handle and document complaints and grievances.</p>																		
<p>4.1.8.1</p>	<p>A system or procedure for dealing with complaints and grievances shall be established, documented and communicated to employees and stakeholders. The mechanism shall ensure no reprisal and/or discrimination against complainants and maintain confidentiality and anonymity when requested or necessary.</p> <p>The management has established a system for dealing with complaints and grievances. The management also has provided training to the worker regarding of complaint and grievances procedure. Sighted the evidence:</p> <p>Details of information on complaint & grievance procedure:</p>	<p>Complied</p>																



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Criterion / Indicator		Assessment Findings		Compliance
		Document	Group Grievance Management SOP	
		Reference	FGV/GGD/SOP/20	
		Version	00	
		Date	03/01/2024	
		<p>The management also has conducted training to the internal stakeholder staffs and workers and external stakeholder during meeting. The information given related on the procedure complaint and grievance. Sighted the evidence:</p> <p>Details of information on training to stakeholder:</p>		
		Training to Internal Stakeholder	Training compliant and grievance procedure was done conducted to staffs and worker on 02/02/2025 during muster briefing	
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4.1.8.2	The system shall be able to resolve disputes in an effective, timely and appropriate manner, and is accepted by all parties.	<p>The management has established system to resolve disputes in an effective, timely and appropriate manner that is accepted by all parties. Sighted the evidence:</p> <p>Details of information on system of Complaint & Grievance:</p>		Complied
		Document	Complaint Form Complaint Online (Suara Kami) Complaint Flowchart	
		Complaint Form	Display at office	
		Complaint Flowchart	Display at notice board	
		Complaint Box	Install at office	



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Criterion / Indicator		Assessment Findings	Compliance														
		<p>From the establishment system, it was mentioned that any complaint resolved within specific timeframe: Details of information on timeframe complaint & grievance:</p> <table border="1"> <tr> <td>Ranking</td> <td>First Response Timeline</td> </tr> <tr> <td>High</td> <td>Up to 3 working days</td> </tr> <tr> <td>Medium</td> <td>Up to 10 working days</td> </tr> <tr> <td>Low</td> <td>Up to 15 working days</td> </tr> </table>	Ranking	First Response Timeline	High	Up to 3 working days	Medium	Up to 10 working days	Low	Up to 15 working days							
Ranking	First Response Timeline																
High	Up to 3 working days																
Medium	Up to 10 working days																
Low	Up to 15 working days																
4.1.8.3	Complaints and resolutions for the last 24 months shall be documented and made available to affected stakeholders upon request.	<p>Complaints and resolutions for the last 24 months has documented and made available to affected stakeholders upon request. The complaint form was recorded in the office for their monitoring and action taken. Sighted the evidence: FGVPM Besout 07 Estate Details of information sample of complaint & grievance form:</p> <table border="1"> <tr> <td>Document</td> <td>Complaint Form</td> </tr> <tr> <td>Report No 1</td> <td>Date Received: 02/01/2024 Date Resolved: 06/01/2024</td> </tr> <tr> <td>Report No 2</td> <td>Date Received: 07/05/2024 Date Resolved: 10/05/2024</td> </tr> <tr> <td>Issue</td> <td>Complaint related housing repair at line site of employee</td> </tr> </table> <p>FGVPM Besout 06 Estate Details of information sample of complaint & grievance form:</p> <table border="1"> <tr> <td>Document</td> <td>Complaint Form</td> </tr> <tr> <td>Report No 1</td> <td>Date Received: 19/06/2023 Date Resolved: 19/06/2023</td> </tr> <tr> <td>Report No 2</td> <td>Date Received: 20/01/2025 Date Resolved: 22/01/2025</td> </tr> </table>	Document	Complaint Form	Report No 1	Date Received: 02/01/2024 Date Resolved: 06/01/2024	Report No 2	Date Received: 07/05/2024 Date Resolved: 10/05/2024	Issue	Complaint related housing repair at line site of employee	Document	Complaint Form	Report No 1	Date Received: 19/06/2023 Date Resolved: 19/06/2023	Report No 2	Date Received: 20/01/2025 Date Resolved: 22/01/2025	Complied
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Criterion / Indicator		Assessment Findings		Compliance
		Issue	Complaint related housing repair at line site of employee	
Criterion 4.1.9 –Internal audit An internal audit shall be planned and conducted annually to ensure conformance to MSPO requirements.				
4.1.9.1	Procedures for planning, conducting and reporting of audits as well as follow-ups shall be established.	FGV Holdings Berhad has established a procedure entitled Internal Audit of Sustainability Certification (SOP No.: FGV/GSD-SCCD/SOP/04; Version No.: 0.0; Effective Date: 03/09/2020) to be adopted by all operating units. The objective of this procedure is to provide guidance on the implementation of internal audits and reviews to ensure compliance with the MSPO certification standard and other sustainability certifications for the companies within the FGV Holdings Berhad group. This procedure covers all internal audits for the sustainable palm oil certification process carried out at estates, mills, and other certification units under the FGV Group. As specified in Section 7.1.2 of the procedure, the frequency of internal audits is at least once a year. Among other outlines in the procedure are the following: <ul style="list-style-type: none"> • Responsibility of the lead auditor, auditor, and auditee • Annual Internal Audit Planning • Internal Audit Schedule • Assessment • Reporting and Presentation of Internal Audit Findings Audit plans were submitted through email by internal auditor from Group Sustainability Division (GSD) to all estate under FGVPM Besout Complex on 15/01/2025. Audit plan consists of information as below:		Complied



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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> • Date/Day • Programme • Name of Auditor • Auditee Involve <p>Latest internal audit was conducted on 27-28/01/2025 for FGVP Besout 07 Estate and for FGVP Besout 6 Estate by internal auditor from Group Sustainability Division (GSD) consists of 2 teams. A total of 21 non-conformities (NCs) for FGVP Besout 07 Estate, and 31 non-conformities (NCs) for FGVP Besout 06 Estate were identified during the internal audit. Root cause analysis, action plan, and preventive measures for the non-conformities raised were documented and made available in the form entitled 'Pelan Tindakan NCR Internal Audit 2025'. Addressing of all non-conformities were in progress, as evidenced in the form.</p>	
4.1.9.2	Root cause analysis for each nonconformity raised shall be carried out to determine the appropriate corrective action.	<p>Latest internal audit was conducted on 27-28/01/2025 for FGVP Besout 07 Estate and for FGVP Besout 6 Estate by internal auditor from Group Sustainability Division (GSD) consists of 2 teams. A total of 21 non-conformities (NCs) for FGVP Besout 07 Estate, and 31 non-conformities (NCs) for FGVP Besout 06 Estate were identified during the internal audit. Root cause analysis, action plan, and preventive measures for the non-conformities raised were documented and made available in the form entitled 'Pelan Tindakan Untuk Ketidapatuhan Audit Dalaman'. Root cause analysis, action plan, and preventive measures for the non-conformities raised were documented and made available in the form entitled 'Pelan Tindakan Untuk Ketidapatuhan Audit Dalaman'. Addressing of all non-conformities were in progress, as evidenced in the form.</p>	Complied
Criterion 4.1.10 – Criterion 10: Management review			



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Criterion / Indicator	Assessment Findings	Compliance
Management shall annually review its MSPO implementation to ensure its continuing suitability, adequacy and effectiveness.		
<p>4.1.10.1 The organisation shall review its MSPO implementation annually covering the following:</p> <ul style="list-style-type: none"> a) The status of actions from the previous management reviews; b) Changes in: <ul style="list-style-type: none"> i) External and internal issues that are relevant to the MSPO system; and ii) The needs and expectations of interested parties (stakeholders), including compliance obligations. c) The extent to which MSPO management plans have been achieved; d) Information on the organisation’s performance including trends in: <ul style="list-style-type: none"> i) Nonconformities and corrective actions; ii) Monitoring and measurement results; iii) Fulfilment of its compliance obligations; and iv) Audit results. e) Adequacy of resources; f) Relevant communication(s) from stakeholders including complaints: and g) Opportunities for continual improvement. 	<p>FGV Holdings Berhad has established a procedure entitled Management Review (SOP No.: FGV/GSD-SCCD/SOP/06; Version No.: 0.0; Effective Date: 03/09/2020) to be adopted by all operating units. The objective of this procedure is to ensure that continuous assessments are carried out to meet the certification requirements of the MSPO sustainability standard and other sustainability certifications for the companies within the FGV Holdings Berhad group. It also ensures that corrective actions, preventive measures, and improvements are implemented on an ongoing basis. Section 7.1.1 of the procedure states that the management of internal and external audit findings must be discussed during the management review meetings.</p> <p>Latest management review meeting for all sampled estates was conducted as follows:</p> <ul style="list-style-type: none"> • FGVPM Besout 07 Estate: Management review meeting was conducted on 01/02/2025. • FGVPM Besout 06 Estate: Management review meeting was conducted on 06/02/2025. <p>The above meeting was attended by Manager, Assistant Manager, Field Supervisor, HEP Clerk, Finance Clerk, Supplier Clerk, Office Helper, Estate Administration and MSPO Assistant. Major issues discussed in the management review meeting are results and improvement from internal and external audit findings from previous audit report including status and dateline. Among other agenda discussed as follows:</p> <ul style="list-style-type: none"> • Review of actions from the previous meeting: No pending issues. 	<p>Complied</p>



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		<ul style="list-style-type: none"> • Changes in external issues and stakeholder expectations: This year’s audit was conducted based on the MSPO 2022 standard. • Status of the MSPO Management Plan: Discussions covered environmental and social matters. • Project achievements: Issues and action plans, monitoring and performance indicators, legal compliance, and audit results were discussed, including the status of license renewal. • Resource adequacy: Budget requests were made for necessary items. • Requests and complaints from internal and external stakeholders: All complaints and grievances will be addressed according to the company’s grievance procedure. • Continuous improvement plans: Discussions included planned social and environmental initiatives and their current status. 	
4.2 Transparency			
<p>Criterion 4.2.1- Communication and consultation</p> <p>A system or procedure(s) for transparent communication and consultation with stakeholders shall be established and documented.</p> <p>When establishing its communication system, the organisation shall take into account its compliance obligations, types of information to be shared and its consistency with information generated by its MSPO implementation as well as reliability.</p> <p>The organisation shall respond to relevant communication from its stakeholders.</p>			
4.2.1.1	Communication and consultation procedures shall be established and communicated to relevant stakeholders.	The management has established Communication Procedure for Internal and External Stakeholders. This document was accessible to stakeholder as sighted at notice board. The information being	Complied



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Criterion / Indicator	Assessment Findings	Compliance																								
	<p>disseminated to the Internal and External Stakeholders either through Townhall Session or External Stakeholders' Meeting.</p> <p>Details of information Communication Procedure:</p> <table border="1" data-bbox="1070 523 1868 660"> <tr> <td>Document</td> <td>SOP Consultation and Communication</td> </tr> <tr> <td>Reference</td> <td>FGV/FGVPM/II/IMS/ 15/006</td> </tr> <tr> <td>Date</td> <td>01/11/2021</td> </tr> <tr> <td>Revision</td> <td>00</td> </tr> </table> <p>Latest stakeholder meeting was done conducted with attendance from various group of stakeholders including the Government Agencies, Local Community and neighboring estates.</p> <p>FGVPM Besout 07 Estate</p> <p>Details of information stakeholder meeting:</p> <table border="1" data-bbox="1070 855 1868 1056"> <tr> <td>Document</td> <td>Minutes of Meeting Stakeholder</td> </tr> <tr> <td>Date</td> <td>02/02/2025</td> </tr> <tr> <td>Venue</td> <td>FGV Besout 07 Meeting Room</td> </tr> <tr> <td>Attendance</td> <td>Government Agency FFB Supplier Contractor</td> </tr> </table> <p>FGVPM Besout 06 Estate</p> <p>Details of information stakeholder meeting:</p> <table border="1" data-bbox="1070 1145 1868 1347"> <tr> <td>Document</td> <td>Minutes of Meeting Stakeholder</td> </tr> <tr> <td>Date</td> <td>15/02/2025</td> </tr> <tr> <td>Venue</td> <td>FGV Besout 06 Meeting Room</td> </tr> <tr> <td>Attendance</td> <td>Neighbour School FFB Supplier Contractor</td> </tr> </table>	Document	SOP Consultation and Communication	Reference	FGV/FGVPM/II/IMS/ 15/006	Date	01/11/2021	Revision	00	Document	Minutes of Meeting Stakeholder	Date	02/02/2025	Venue	FGV Besout 07 Meeting Room	Attendance	Government Agency FFB Supplier Contractor	Document	Minutes of Meeting Stakeholder	Date	15/02/2025	Venue	FGV Besout 06 Meeting Room	Attendance	Neighbour School FFB Supplier Contractor	
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Criterion / Indicator		Assessment Findings	Compliance												
4.2.1.2	Stakeholders shall be identified. A list of stakeholders and records of all consultations, communications and actions taken in response to input from stakeholders, shall be maintained.	<p>The management has established the list of stakeholders there were information regarding of name, address, telephone number for contractor, supplier, government agency, industry, head of committee surrounding and schools. Sighted the evidence:</p> <p>Details of information on the list of stakeholders:</p> <table border="1"> <tr> <td>Document</td> <td>List of Stakeholder</td> </tr> <tr> <td>Reference</td> <td>Year 2025</td> </tr> <tr> <td>Stakeholder</td> <td>Government Agencies Supplier and contractor Neighbour mill and estate Neighbour village & community Transporter School & NGO</td> </tr> </table>	Document	List of Stakeholder	Reference	Year 2025	Stakeholder	Government Agencies Supplier and contractor Neighbour mill and estate Neighbour village & community Transporter School & NGO	Complied						
Document	List of Stakeholder														
Reference	Year 2025														
Stakeholder	Government Agencies Supplier and contractor Neighbour mill and estate Neighbour village & community Transporter School & NGO														
4.2.1.3	A management official shall be nominated to be responsible for communications and consultation.	<p>The appointment letter for management official to be responsible for communication and any complaint from stakeholder. This is to ensure the sustainability matters with relevant stakeholders are compiled and recorded. Sighted the evidence:</p> <p>FGVPM Besout 07 Estate</p> <p>Details of information on the appointment letter:</p> <table border="1"> <tr> <td>Document</td> <td>Appointment Letter</td> </tr> <tr> <td>Date</td> <td>01/01/2024</td> </tr> <tr> <td>Position</td> <td>Field Staff</td> </tr> </table> <p>FGVPM Besout 06 Estate</p> <p>Details of information on the appointment letter:</p> <table border="1"> <tr> <td>Document</td> <td>Appointment Letter</td> </tr> <tr> <td>Date</td> <td>01/01/2024</td> </tr> <tr> <td>Position</td> <td>Field Staff</td> </tr> </table>	Document	Appointment Letter	Date	01/01/2024	Position	Field Staff	Document	Appointment Letter	Date	01/01/2024	Position	Field Staff	Complied
Document	Appointment Letter														
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Criterion / Indicator	Assessment Findings	Compliance																						
<p>4.2.1.4 The organisation shall provide information requested by relevant stakeholders and management documents shall be publicly available, except those limited by commercial confidentiality or disclosure that could result in negative environmental or social outcomes. Information and documents shall be in appropriate languages and forms.</p>	<p>The management had established the standard of procedure for consultation and communication for effective communication system with internal and external stakeholders. For stakeholders, the mode of communication is two ways communication, internal memo, notice board, MSPO meeting. This procedure complaint & grievance also was informed to the external stakeholder during stakeholder meeting. Sighted the evidence: Details of information on the communication procedure:</p> <table border="1" data-bbox="1070 692 1868 828"> <tr> <td>Document</td> <td>SOP Consultation and Communication</td> </tr> <tr> <td>Reference</td> <td>FGV/FGVPM/II/IMS/ 15/006</td> </tr> <tr> <td>Date</td> <td>01/11/2021</td> </tr> <tr> <td>Revision</td> <td>00</td> </tr> </table> <p>FGVPM Besout 07 Estate Details of information on the stakeholder meeting:</p> <table border="1" data-bbox="1070 919 1868 1118"> <tr> <td>Document</td> <td>Minutes of Meeting Stakeholder</td> </tr> <tr> <td>Date</td> <td>02/02/2025</td> </tr> <tr> <td>Venue</td> <td>FGV Besout 07 Meeting Room</td> </tr> <tr> <td>Attendance</td> <td>Government Agency FFB Supplier Contractor</td> </tr> </table> <p>FGVPM Besout 06 Estate Details of information stakeholder meeting:</p> <table border="1" data-bbox="1070 1209 1868 1305"> <tr> <td>Document</td> <td>Minutes of Meeting Stakeholder</td> </tr> <tr> <td>Date</td> <td>15/02/2025</td> </tr> <tr> <td>Venue</td> <td>FGV Besout 06 Meeting Room</td> </tr> </table>	Document	SOP Consultation and Communication	Reference	FGV/FGVPM/II/IMS/ 15/006	Date	01/11/2021	Revision	00	Document	Minutes of Meeting Stakeholder	Date	02/02/2025	Venue	FGV Besout 07 Meeting Room	Attendance	Government Agency FFB Supplier Contractor	Document	Minutes of Meeting Stakeholder	Date	15/02/2025	Venue	FGV Besout 06 Meeting Room	<p>Complied</p>
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Criterion / Indicator		Assessment Findings		Compliance
		Attendance	Neighbour School FFB Supplier Contractor	
Criterion 4.2.2 – Traceability				
A system or procedure(s) for traceability along the supply chain shall be established and documented whereby traceability starts at the plantation and/or smallholding.				
4.2.2.1	The organisation shall establish, implement and maintain a standard operating procedure to comply with the requirements for traceability of the relevant product(s).	FGV has established a traceability procedure to be adopted by all estates. This procedure documented in Section 8.0 Mengangkut BTS Ke Kilang under Manual Ladang Sawit Lestari [Doc No.: MLSL(ED.3) – Sec 4 (8.0); Revised Date: 01/09/2017]. The objectives of the procedure are as below: <ul style="list-style-type: none"> • Ensure that only quality fresh fruit bunches (FFB) are accepted by the palm oil mill within 24 hours. • Facilitate the operation of FFB processing. The procedure also outlines the following methods for delivering FFB: <ul style="list-style-type: none"> • FFB to be delivered to the mill must have passed the grading process at the platform. • The loader can only load the ripe bunches with the loose fruit. • The loader must collect all ripe bunches. • The harvesting supervisor must monitor the loading of FFB onto the lorry. • Once the lorry is loaded with FFB, the driver will take the load to the control station to submit the mature FFB and obtain the delivery note. • The driver must hand over the FFB delivery note to the mill weighbridge officer. 		Complied



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Criterion / Indicator	Assessment Findings	Compliance						
	<ul style="list-style-type: none"> The estate must conduct regular inspections to ensure that only ripe bunches are delivered and arrive at the mill. <p>In practice, a harvester cuts the FFB, while the carrier places and arranges the FFB near the palm. The FFB will then be collected at the platform and subsequently loaded onto the lorry. During the collection of FFB by the lorry, the harvesting mandore will fill out the Harvesting Work Check Form (BSKP-04), Harvesting Supervisor Summary Form (BRMP-05), Harvest Grading Chit Form (BCGP-06), and Harvest Grading Summary Form (BRGP-07), which all contain information on the total bunches harvested, harvester productivity, and the quality of the FFB harvested. After this process, the lorry will proceed to the estate office to receive the delivery note before heading to the mill. All lorry weighing records will be recorded in the Harvest Weighing Form (BBTP-010)</p> <p>Among the documents that have been reviewed are as follows:</p> <ol style="list-style-type: none"> Harvesting Work Check Form (BSKP-04) Harvesting Supervisor Summary Form (BRMP-05) Harvest Grading Chit Form (BCGP-06) Harvest Grading Summary Form (BRGP-07) <p>Traceability exercise for the FFB movement has been conducted during the audit and found the traceability of FFB from field/block to mill can be demonstrate clearly. Weighbridge ticket from the mill and documents dispatched from the estate have been sampled for verification during the audit, for example:</p> <p>FGVPM Besout 07 Estate</p> <table border="1" data-bbox="1070 1294 1868 1390"> <thead> <tr> <th>Delivery Note from estate</th> <th>Mill weighbridge ticket</th> </tr> </thead> <tbody> <tr> <td>- Delivery note no.: 0684011</td> <td>- Ticket no.: A1635346</td> </tr> <tr> <td>- Date: 05/02/2025</td> <td>- Date: 05/02/2025</td> </tr> </tbody> </table>	Delivery Note from estate	Mill weighbridge ticket	- Delivery note no.: 0684011	- Ticket no.: A1635346	- Date: 05/02/2025	- Date: 05/02/2025	
Delivery Note from estate	Mill weighbridge ticket							
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- Date: 05/02/2025	- Date: 05/02/2025							



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Criterion / Indicator	Assessment Findings		Compliance
	<ul style="list-style-type: none"> - Product: FFB - Bunches: 891 - Vehicle no.: VLL 437 - Field: 01 Block 3 - MSPO Certificate No.: MSPO 701758 [As per letter entitled Makluman Status BTS Ladang FGVPMSB Besout 07 (Ref: (16) 620/7-1-15(2024))] - Certificate Validity: 23/05/2024 – 06/05/2029 [As per letter entitled Makluman Status BTS Ladang FGVPMSB Besout 07 (Ref: (16) 620/7-1-15(2024))] 		<ul style="list-style-type: none"> - Product: FFB - Vehicle no.: VLL 437 - Nett weigh: 5.08 mt - Delivery note no.: 0684011
	FGVPM Besout 06 Estate		
	<p>Delivery Note from estate</p> <ul style="list-style-type: none"> - Delivery note no.: 1026367 - Date: 18/01/2025 - Product: FFB - Bunches: 351 - Vehicle no.: TDA 3440 - Field: 012 Block 20 - MSPO Certificate No.: MSPO 701758 [As per letter entitled Makluman Status BTS Ladang FGVPMSB 	<p>Mill weighbridge ticket</p> <ul style="list-style-type: none"> - Ticket no.: A00037067 - Date: 18/01/2025 - Product: FFB - Vehicle no.: TDA 3440 - Nett weigh: 9.12 mt - Delivery note no.: 1026367 	



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Criterion / Indicator		Assessment Findings		Compliance
		Besout 06 (Ref: (455/2-1-1)) - Certificate Validity: 23/05/2024 – 06/05/2029 [As per letter entitled Makluman Status BTS Ladang FGVMSB Besout 06 (Ref: (455/2-1-1))]		
4.2.2.2	Records of sales, delivery or transportation of products shall be maintained. Information and records shall include at least the following information: a) Name and address of the buyer; b) Product(s) identification; c) Quantity of products delivered; d) Loading or delivery date; e) Related transportation documentation with a unique identification number; f) MSPO certificate number; and g) MSPO certificate validity.	The estate has maintained transportation documentation to the palm oil mill covering the delivery note from estate and weighbridge ticket from palm oil mill as a means to records all transportation of the FFB to the POM. As verified under indicator 4.2.2.1, the delivery notes from estates include all required information from items a) to g) as stipulated in this indicator. In addition, monthly summary of the FFB despatch to the mill were made available and verified during the audit.		Complied
4.2.2.3	The organisation shall assign relevant employee(s) to implement and maintain traceability requirements.	Estate management has identified and assigned person responsible for traceability system. Appointment letters entitled 'Perlantikan Sebagai Pegawai Bertanggungjawab Bagi Kebolehesanan (Traceability) Produk/BTS' of the appointed person is made available during the audit. Assistant Manager has been appointed as person in charge for traceability system through appointment letter below: FGVPM Besout 07 Estate Appointment letter dated 01/01/2025 FGVPM Besout 06 Estate		Complied



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Criterion / Indicator		Assessment Findings	Compliance																
		Appointment letter dated 19/01/2024 The responsibilities of the appointed person related to MSPO traceability are clearly outlined in the appointment letter.																	
Criterion 4.2.3 - Transparent and fair price dealing Mechanisms for fair/mutually agreed pricing of products and other services shall be documented and effectively implemented.																			
4.2.3.1	Pricing for products and other services shall be documented and effectively implemented.	The management has established the internal contract agreement between seller and buyer of product. The contract agreement is including the pricing of products, term and condition. The contract agreement is signed by both of parties and it was documented in the filing system. Sighted the evidence: FGVPM Besout 07 Estate Details of information contract agreement with transporter: <table border="1"> <tr> <td>Document</td> <td>Contract Agreement</td> </tr> <tr> <td>Between</td> <td>Estate and FFB Transporter</td> </tr> <tr> <td>Contractor</td> <td>AS NIXXX JAXX SDX BHX</td> </tr> <tr> <td>Date</td> <td>28/10/2024</td> </tr> </table> FGVPM Besout 06 Estate Details of information contract agreement with transporter: <table border="1"> <tr> <td>Document</td> <td>Contract Agreement</td> </tr> <tr> <td>Between</td> <td>Estate and FFB Transporter</td> </tr> <tr> <td>Contractor</td> <td>GPX ENXXXXXXXX</td> </tr> <tr> <td>Date</td> <td>01/02/2025</td> </tr> </table>	Document	Contract Agreement	Between	Estate and FFB Transporter	Contractor	AS NIXXX JAXX SDX BHX	Date	28/10/2024	Document	Contract Agreement	Between	Estate and FFB Transporter	Contractor	GPX ENXXXXXXXX	Date	01/02/2025	Complied
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Criterion / Indicator	Assessment Findings	Compliance																								
<p>4.2.3.2 All contracts shall be mutually agreed, legal and transparent, and agreed payments shall be made in a timely manner. The contracts shall include acceptance of approved auditors to verify fulfilment of MSPO requirements. A physical on-site inspection may be conducted, if required.</p>	<p>The management has established the contract agreement between both parties. The contract agreement is including the pricing of products, term and condition. The payment term clear and transparent stated in the contract agreement include the payment Methode. Sighted the evidence:</p> <p>FGVPM Besout 07 Estate Details of information contract agreement with transporter:</p> <table border="1" data-bbox="1070 671 1861 1002"> <tr><td>Document</td><td>Contract Agreement</td></tr> <tr><td>Between</td><td>Estate and FFB Transporter</td></tr> <tr><td>Contractor</td><td>AS NIXXX JAXX SDX BHX</td></tr> <tr><td>Date</td><td>28/10/2024</td></tr> <tr><td>Payment Term</td><td>30 Days</td></tr> <tr><td>Invoice</td><td>Record available</td></tr> <tr><td>Payment Boucher</td><td>Record available</td></tr> <tr><td>Observation</td><td>All the payment has been made to contractor in timely manner within 30 Days after invoicing</td></tr> </table> <p>FGVPM Besout 06 Estate Details of information contract agreement with transporter:</p> <table border="1" data-bbox="1070 1098 1861 1230"> <tr><td>Document</td><td>Contract Agreement</td></tr> <tr><td>Between</td><td>Estate and FFB Transporter</td></tr> <tr><td>Contractor</td><td>GPX ENXXXXXXXX</td></tr> <tr><td>Date</td><td>01/02/2025</td></tr> </table>	Document	Contract Agreement	Between	Estate and FFB Transporter	Contractor	AS NIXXX JAXX SDX BHX	Date	28/10/2024	Payment Term	30 Days	Invoice	Record available	Payment Boucher	Record available	Observation	All the payment has been made to contractor in timely manner within 30 Days after invoicing	Document	Contract Agreement	Between	Estate and FFB Transporter	Contractor	GPX ENXXXXXXXX	Date	01/02/2025	<p>Complied</p>
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Date	01/02/2025																									
<p>Criterion 4.2.4: Ethical conduct The organisation shall subscribe to ethical conduct and anti-bribery in their business relations with employees, communities and stakeholders.</p>																										



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Criterion / Indicator	Assessment Findings	Compliance
<p>4.2.4.1 A policy for ethical conduct and anti-bribery shall be established, communicated and implemented in all business operations and transactions, including recruitment and award of contracts.</p>	<p>A policy for ethical conduct has been documented in policy entitled Anti-Bribery Policy Statement (Doc. No.: FGV/GGD/POL/003; Revision: 3.0; Date: 18/01/2024). In the policy emphasizes the commitment of the company among others as follows:</p> <ul style="list-style-type: none"> • Encourage transparent and ethical conduct in the Group by providing avenues to disclose improper conduct through whistleblowing channel. • Uphold anti-corruption principles outlined in the Code of Business Practice (CoBC) • Demonstrate discernment when applying the principles enshrined in the Code of Ethics and Conduct (CoEC) • Report any corruption and bribery via FGV whistleblowing channel or to the Malaysian Anti-Corruption Commissions (MACC) <p>In addition to the above policy, FGV has also addressed its ethical conduct policy through the Supplier Code of Conduct (SCOC), which is to be implemented across all business operations and transactions, including recruitment and contracts. This document is publicly available on the company’s website. The SCOC outlines principles and standards relating to sustainability, business ethics and integrity, safety, health and the environment, and labor, among other areas. Any supplier or contractor wishing to enter into a business partnership with FGV must commit to and apply the principles and standards outlined in the SCOC.</p> <p>Sections 1.1, 1.2, 1.3, 1.4, and 1.8 of the SCOC state that ethical and management practices should align with standards of ethical behavior, including compliance with all applicable anti-bribery and corruption laws, such as the Malaysian Anti-Corruption Commission</p>	<p>Complied</p>



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		Act 2009. The SCOC also prohibits any involvement in money laundering, either directly or indirectly, the use of illegal or unethical methods, and requires avoiding conflicts of interest. FGV enforces the implementation of the SCOC by requiring all contractors and vendors to sign the SCOC document before commencing their work. Copies of the signed SCOC are maintained by all operating units under the FGV Besout Complex and are available for verification.	
4.2.4.2	A system is in place to monitor conformance and the implementation of the policy and overall ethical business and anti-bribery practice.	At the operating unit level, the system to monitor is mainly involves regular check of contractors' legal compliance and employees' welfare by the management. Compliance and implementation of policy through tendering process which will be approved by regional office base on quotation submitted from contractor. Other than that, there is an audit from Group Internal Audit (GIA) which will conduct the audit base on sampling for each region. Furthermore, FGV has established the Whistleblowing Policy (Ref No.: FGV/GGD/POL/001; Revision: 8.0) dated 17/11/2020. The policy was to establish the rules and principles for the process of complaint management, investigation, and protection for whistleblowing for FGV Holdings Berhad and its Group of Companies. An appointed member will be in charge for investigation on matters related to corruption/ abuse of power/ fraud and misconduct.	Complied
4.3: Compliance with legal and other requirements			
Criterion 4.3.1: Regulatory requirements The organisation shall comply with local, national and ratified international laws, conventions, and regulations.			
4.3.1.1	The organisation shall identify applicable legal requirements related to their operations. Changes shall be updated.	FGV Holdings Berhad has listed all laws applicable to their plantation's operations in document entitled Senarai Rujukan Akta dan Daftar	Complied



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	<p>Perundangan, updated on 10/02/2025 by Sustainability Regulation Department as verified at the estates.</p> <p>Example of the laws listed in the document are as follows:</p> <ul style="list-style-type: none"> • Workers’ Minimum Standards of Housing & Amenities (Amendment) Act 2021 • Minimum Wages Order 2022 • Water Services Industry Act 2006 • Malaysian Palm Oil Board (Licensing) Regulation, 2005 • Immigration Act 1959/63 • Pesticides Act 1974 <p>The list of legal requirements has been updated by the Sustainability Regulation Department in the document entitled 'Senarai Rujukan Akta dan Daftar Perundangan' amendments or new regulations and acts that come into force will be updated by this department. The updated list of legal requirements will be uploaded into the system known as the Enterprise Content Management System (ECMS) whenever there are amendments or new regulations and acts. This system is accessible to all operating units, as verified with the estate and HQ personnel during the audit. Among the new or amended laws and regulations listed are as follows:</p> <ul style="list-style-type: none"> • Peraturan-Peraturan Kawalan Produk Merokok Demi Kesihatan Awam (Pengisytiharan Kawasan atau Tempat Larangan Merokok) 2024 • Peraturan-Peraturan Kawalan Produk Merokok Demi Kesihatan Awam (Tanda Amaran Larangan Merokok) 2024 • Akta Kawalan Produk Merokok Demi Kesihatan Awam 2024 • Minimum Wages Order 2024 	



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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> Extraordinary Profit Levy Order (Palm Oil) (Amendment) 2024 <p>The Assistant Manager has been appointed to monitor the changes in law and distributing the information to the estate. Evidence of appointment letter are as below:</p> <p>FGVPM Besout 07 Estate</p> <p>Appointment letter [ref. no.: (01) RSPO/P1, P6) as 'Perlantikan Sebagai Pegawai Bertanggungjawab Terhadap Pematuhan Perundangan', dated 01/01/2025</p> <p>FGVPM Besout 06 Estate</p> <p>Appointment letter [ref. no.: (08) 455/E6.2.1) as 'Perlantikan Sebagai Pegawai Bertanggungjawab Terhadap Pematuhan Undang-Undang', dated 13/02/2025</p> <p>Responsibility for the appointed person are clearly mentioned in the appointment letter.</p>	
4.3.1.2	Compliance with identified legal requirements, including local, state, national and ratified international laws, conventions, and regulations, shall be monitored.	<p>The sampled estate is operating in compliance with most of the applicable local, state, national and ratified international laws and regulations. Legal documentation is maintained by the estates covering the workers, social and environmental aspects. Example of licenses verified during the audit are as follows:</p> <p>FGVPM Besout 07 Estate</p> <ul style="list-style-type: none"> MPOB License No 559124002000 with the validity until 31/03/2026 with approved activity is <i>Menjual dan Mengalih FFB</i>. Private Installation License (Series No.: 67504) from Energy Commission at Workers' hostel 6(B) 1 with validity until 17/05/2025. Permit for storing controlled items (diesel) with quantities of 10,000 liters, in compliance with the Controlled Items 	Complied



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	<p>Regulations 1974 – Ref No. KPDNHEP/P/TPH.600-2/1/6/2/228; Permit No.: PBKB/2024/P/A-000110, valid until 10/03/2027.</p> <ul style="list-style-type: none"> • Certificate of Fitness for workers quarters and hostel in compliance with the Regulation 38 (1) of the Workers Standard Housing and Basic Amenities Regulation 1990 as follows: <ul style="list-style-type: none"> - Approval no. PCF 10806/2020/0002 - Approval no. PCF 10806/2017/0004 - Approval no. Bil (4) dlm. Buruh Pk (1)42/5/111 • The permit to purchase and use Acephate was obtained from the Department of Agriculture in accordance with the Pesticide Act 1974. The permit is valid from 26/12/2024 to 16/01/2025, as verified in the approval letter No.: PRK/2024/ACP/0225(GL). No storage or usage of Acephate was found after the expiry of the permit, as verified during the audit. <p>FGVPM Besout 06 Estate</p> <ul style="list-style-type: none"> • MPOB License No 574649002000 with the validity until 30/06/2025 with approved activity is <i>Menjual dan Mengalih FFB</i>. • Certificate of Fitness for workers quarters and hostel in compliance with the Regulation 38 (1) (a) of the Workers Standard Housing and Basic Amenities Regulation 1990 as follows: <ul style="list-style-type: none"> - Approval no. PK (TH) 1/2000 - Approval no. PK TPH. 1/2005 - Approval no. PCF 10806/2017/0001 - Approval no. PCF 10806/2017/0002 - Approval no. PCF 10806/2019/0002 	



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Criterion / Indicator	Assessment Findings	Compliance
	<ul style="list-style-type: none"> - Approval no. PCF 10806/2020/0001 • Salary deduction permit for workers under Section 24 of Employment Act [(06) BHG PU/9/129] dated 10/04/2012 from Department of Labour Peninsular Malaysia specified the following: <ul style="list-style-type: none"> - Deductions shall be made only upon the employee’s request. - The total monthly wage deductions shall not exceed 50% of the employee’s monthly income, or 75% if the deductions involve housing loan repayments. - Consent letters signed by employees authorizing salary deductions must be kept and presented to the Director General at any time upon request. • Certificate of Fitness in compliance with Section 10(2) of the Factories and Machinery (Notification, Certificate of Fitness and Inspections) regulations, 1970 – Certificate No. PK PMT 5471 – Air Receiver with the validity until 23/06/2026; • Permit for Storing Controlled Items and Goods under the Regulations 9(2) of the Controlled of Supplies Regulations, 1974 for storing Diesel (5,460 It) – Ref No.: KPDNPRKCTPH.600-2/26/14, Permit No PBKB/2024/B/A-000486; valid until 20/11/2025. • Certified Environmental Professional in Scheduled Waste Management (CePSWam): Certification Date: 07/10/2021 <p>The above is monitored by the appointed person in charge, the Assistant Manager, who serves as the PIC for legal updates and compliance. The letter of appointment for the PIC which signed by estate manager were verified in indicator 4.3.1.1. The responsibilities</p>	



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Criterion / Indicator		Assessment Findings	Compliance
		<p>of the Person in Charge (PIC) as stated in the appointment letter are as follows:</p> <ul style="list-style-type: none"> • Update the legal register • Communicate information related to current legal requirements to staff and contractors • Review and ensure all permits and licenses are kept up to date 	
<p>Criterion 4.3.2 - Rights to use land Oil palm cultivation shall not diminish the rights of other users.</p>			
4.3.2.1	<p>The organisation shall ensure that oil palm cultivation activities do not diminish the rights of others to land.</p>	<p>It was found that oil palm activities by the estates do not diminish the land use rights of other users. There is no evidence found through open-source platform (e.g.: website, news, report, etc.) that land conflict was arise. For the estates under the FGV Besout Complex, an initial agreement was made between Federal Land Development Authority (FELDA) and the Perak State Authority on 29/07/1978. The state authority granted permission to FELDA, the development authority, to develop the area known as the Gunung Besout Scheme and cultivate oil palm. Subsequently, the Federal Land Development Authority (FELDA) leased the land to Felda Global Ventures Holdings Sdn Bhd (FGVH), as outlined in the Agreement to Lease dated 01/11/2011. The lease period is 99 years, starting from 01/01/2012, as stated in section 2.5 of the agreement. The restriction stated in the land titles is specifically designated for oil palm cultivation.</p> <p>FGVPM Besout 07 Estate</p> <p>The estate holds a total of 73 land titles as per samples sighted as following:</p>	Complied



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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> Land title # HS(D) XXXX; No. PT # PT 48XX; District: Batang Padang; Subdistrict: Mukim Slim; Area: 103.57 ha. Land title # HS(D) XXXX; No. PT # PT 48XX; District: Batang Padang; Subdistrict: Mukim Slim; Area: 352.14 ha. Land title # HS(D) XXXX; No. PT # PT 48XX; District: Batang Padang; Subdistrict: Mukim Slim; Area: 74.89 ha. <p>FGVPM Besout 06 Estate</p> <p>The estate holds a total of 34 land titles as per samples sighted as following:</p> <ul style="list-style-type: none"> Land title # HS(D) XXXXX; No. PT # PT 71XX; District: Hilir Perak; Subdistrict: Mukim Hutan Melintang; Area: 26.07 ha. Land title # HS(D) XXXXX; No. PT # PT 71XX; District: Hilir Perak; Subdistrict: Mukim Hutan Melintang; Area: 108.70 ha. Land title # HS(D) XXXXX; No. PT # PT 72XX; District: Hilir Perak; Subdistrict: Mukim Hutan Melintang; Area: 24.73 ha. 	
4.3.2.2	Proof of ownership or rights to use land such as land title, lease or joint venture agreement with indigenous peoples and history of land tenure (if available) shall be made available to relevant stakeholders upon request.	<p>As reflected earlier in indicator 4.3.2.1, all visited estate has documents indicates the legal ownership and lease land which clearly indicates that the approved usage of the land is for oil palm plantation activities. No land dispute as the land belongs to FELDA and FELDA lease the land to FGV Holdings Sdn Bhd.</p> <p>Federal Land Development Authority (FELDA) leased the land to Felda Global Ventures Holdings Sdn Bhd (FGVH), as outlined in the Agreement to Lease dated 01/11/2011. The lease period is 99 years, starting from 01/01/2012, as stated in section 2.5 of the agreement.</p>	Complied



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4.3.2.3	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 have been accepted and agreed upon with FPIC and shall be made available to relevant stakeholders.	There is no issue regarding legal acquisition of land title and fair compensation that have been or are being made to previous owners and occupants in the estate. This has been verified through documentation review, site visit and interview with sampled stakeholders conducted during the audit.	N/A
4.3.2.4	Legal perimeter boundary markers shall be clearly demarcated and visibly maintained on the ground where practicable.	<p>Legal Perimeter boundary markers have been clearly demarcated and visibly maintained in the field.</p> <p>This information confirms that FGVPM Besout 6 and Besout 7 have properly maintained their estate boundaries by installing red/white poles, signage, and marking boundary stones.</p> <p>Sample of boundary checked as below:</p> <p>FGVPM Besout 7 Estate</p> <ul style="list-style-type: none"> • PM12/52 boundaries with Felda Besout 3 Estate • PM12/54 – boundaries with Kg Orang Asli <p>FGVPM Besout 6 Estate</p> <ul style="list-style-type: none"> • PM17Y – Adjacent to Kiara Jubilee Estate • PM17Y – Adjacent to Smallholder 	Complied
<p>Criterion 4.3.3 - Native customary rights Customary rights shall not be threatened or reduced. Any conflict or land disputes shall be resolved in accordance with an FPIC process.</p>			
4.3.3.1	Where lands are subjected to customary rights, the organisation shall demonstrate that these rights are understood and are not being threatened or reduced.	There are no issues or encumbered by customary rights in the estates under Besout Complex. This has been verified through documentation review, site visit and interview with sampled stakeholders conducted during the audit.	N/A
4.3.3.2	Maps of an appropriate scale and perimeter boundary coordinates showing the extent of native customary rights shall be developed	There are no issues or encumbered by customary rights in the estates under Besout Complex. This has been verified through	N/A



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Criterion / Indicator		Assessment Findings	Compliance								
	through a participatory process and shall be made available to affected rights holders and relevant stakeholders.	documentation review, site visit and interview with sampled stakeholders conducted during the audit.									
4.3.3.3	Negotiations and FPIC implementation shall be recorded and copies of negotiated agreements made available to affected rights holders and relevant stakeholders upon request.	There are no issues or encumbered by customary rights in the estates under Besout Complex. This has been verified through documentation review, site visit and interview with sampled stakeholders conducted during the audit.	N/A								
4.4: Responsibility to social, health, safety and employment conditions											
Criterion 4.4.1 - Social Impact Assessment (SIA)											
Social impact assessments shall be conducted with the participation of stakeholders.											
4.4.1.1	A social impact assessment shall be conducted with the participation of relevant stakeholders in accordance with guidelines provided by the scheme owner to mitigate negative impacts and promote positive impacts. Food security and child rights shall be incorporated as aspects to be assessed, if applicable.	<p>The management has identified, and plans are implemented on Social Impact Assessment (SIA) to mitigate the negative impacts and promote the positive ones. Refer Social Impact Assessment (SIA) report, the methodology was done by interview section to local community, interview internal workers and conduct stakeholder meeting. The process of assessment was done through identified stakeholder, social factor, analyse data, meeting, develop and implement action plan. Sighted the evidence:</p> <p>Details of information on Social Impact Assessment (SIA):</p> <table border="1"> <tr> <td>Document</td> <td>Social Impact Assessment (SIA) Report</td> </tr> <tr> <td>Operating Unit</td> <td>Kompleks Besout</td> </tr> <tr> <td>Date</td> <td>Revision 1: Mac 2022 Revision 2: Jun 2023 Revision 3: Mac 2025</td> </tr> <tr> <td>Prepared By</td> <td>Sustainability Compliance & Certification Department</td> </tr> </table>	Document	Social Impact Assessment (SIA) Report	Operating Unit	Kompleks Besout	Date	Revision 1: Mac 2022 Revision 2: Jun 2023 Revision 3: Mac 2025	Prepared By	Sustainability Compliance & Certification Department	Complied
Document	Social Impact Assessment (SIA) Report										
Operating Unit	Kompleks Besout										
Date	Revision 1: Mac 2022 Revision 2: Jun 2023 Revision 3: Mac 2025										
Prepared By	Sustainability Compliance & Certification Department										



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Criterion / Indicator	Assessment Findings	Compliance										
<p>4.4.1.2 The results of the assessment shall be incorporated into an appropriate management plan(s) and/or operational procedures and reviewed at periodic intervals.</p>	<p>The management has established the SIA Management Plan which is identified the action plan on social issues. The SIA Management plan has included a date of completion for monitoring purposes. Sighted the evidence.</p> <p>Details of information on action plan from SIA Management Plan:</p> <table border="1" data-bbox="1070 598 1868 863"> <thead> <tr> <th>Status</th> <th>Action Plan</th> </tr> </thead> <tbody> <tr> <td>Done conducted</td> <td>To conduct meeting with the stakeholder to discussion on social</td> </tr> <tr> <td>Done conducted</td> <td>To conduct the social dialogue with workers representative</td> </tr> <tr> <td>Done conducted</td> <td>To conduct the housing inspection on weekly basis</td> </tr> <tr> <td>Done conducted</td> <td>To give briefing on Human Right to employee</td> </tr> </tbody> </table>	Status	Action Plan	Done conducted	To conduct meeting with the stakeholder to discussion on social	Done conducted	To conduct the social dialogue with workers representative	Done conducted	To conduct the housing inspection on weekly basis	Done conducted	To give briefing on Human Right to employee	<p>Complied</p>
Status	Action Plan											
Done conducted	To conduct meeting with the stakeholder to discussion on social											
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Done conducted	To give briefing on Human Right to employee											
<p>4.4.1.3 The SIA conducted shall be reviewed prior to replanting activities or at five-year intervals.</p>	<p>Currently the management has established the new Social Impact Assessment (SIA) based on the guidelines given by the MSPO. The methodology was done by interview section to local community, interview internal workers and conduct stakeholder meeting. The process of assessment was done through identified stakeholder, social factor, analyse data, meeting, to mitigate the action plan. Sighted the evidence:</p> <p>Details of information on Social Impact Assessment (SIA):</p> <table border="1" data-bbox="1070 1150 1868 1378"> <tbody> <tr> <td>Document</td> <td>Social Impact Assessment (SIA) Report</td> </tr> <tr> <td>Operating Unit</td> <td>Kompleks Besout</td> </tr> <tr> <td>Date</td> <td>Revision 1: Mac 2022 Revision 2: Jun 2023 Revision 3; Mac 2025</td> </tr> <tr> <td>Prepared By</td> <td>Sustainability Compliance & Certification Department</td> </tr> </tbody> </table>	Document	Social Impact Assessment (SIA) Report	Operating Unit	Kompleks Besout	Date	Revision 1: Mac 2022 Revision 2: Jun 2023 Revision 3; Mac 2025	Prepared By	Sustainability Compliance & Certification Department	<p>Complied</p>		
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Criterion / Indicator		Assessment Findings		Compliance
		Assessor Name	Ahmad Akram Abdul Jalal Azwan Muhammad	
		No replanting activities are scheduled from 2025 to 2028 in the estates within the FGV Besout Complex.		
Criterion 4.4.2 - Employee's safety and health Organisational activities shall be assessed and plans shall be established to achieve zero occupational safety and health accidents, in compliance with relevant legal requirements. Employers shall provide occupational safety and health education and information to achieve the objective of zero occupational safety and health accidents for all employees including young persons, pregnant and breastfeeding female workers.				
4.4.2.1	An occupational safety and health policy and plan shall be established, communicated and implemented.	Policy for Occupational Health and Safety has been documented in the Health and Safety Policy Statement dated 04/01/2025 and signed by company's Group Chief Executive Officer. In the policy stated the company is committed to delivering value to the stakeholders by operating in a sustainable and responsible manner. This includes providing a safe and healthy workplace to balance business objectives. Referring to the policy, the company will also implement, among others, the following: <ul style="list-style-type: none"> • Comply with all relevant health and safety laws, regulations, and other requirements. • Manage health and safety risks and allocate appropriate resources to reduce or eliminate incidents, accidents, occupational poisonings, and work-related illnesses. • Ensure all employees, workers, contractors, and visitors adhere to FGV's health & safety requirement whilst at FGV premises. • Adopt continual improvement measures to enhance the performance of FGV's health and safety management systems in line with global practices. 		Complied



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	<p>Occupational safety and health plans are available for the sampled estate in the document entitled 'Pelan Keselamatan dan Kesihatan Pekerjaan Tahun 2025'. Among the plan includes the following:</p> <ul style="list-style-type: none"> • Provide safety objective. • OSH meeting. • Safety and health training programme. • Fire extinguisher inspection. • First aid kit inspection. • Safety checklist • HIRARC review • Medical surveillance <p>An occupational safety and health policy and plan has been communicated regularly through muster call briefing conducted to the workers at all visited estates. Briefing record, attendance and photo were provided during the audit.</p> <p>Based on the site verification at the field visit and workstation, documents reviewed and interview with the sampled workers indicate that an occupational safety and health policy and plan has been documented, effectively communicated, and implemented.</p>	
<p>4.4.2.2 The occupational safety and health plan shall cover the following:</p> <ul style="list-style-type: none"> a) Person(s) responsible for workers' health and safety; b) Hazard Identification and Risk Assessment at the workplace using Hierarchy of Control; c) Standard Operating Procedures (SOPs) based on the Hazard Identification and Risk Assessment; 	<p>The occupational safety and health plan cover the following:</p> <ul style="list-style-type: none"> a) The estate manager has been appointed as the person responsible for safety and health and has also been appointed as Chairman of the OSH Committee at their respective units. The appointment letters from the Regional Controller of the FGVP M Trolak Region, dated 02/01/2025 for FGVP M Besout 07 Besout and 03/02/2025 for FGVP M Besout 06 Estate, were sighted as evidence. Furthermore, the management has appointed Safety 	<p>Major Non-Conformity</p>



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Criterion / Indicator	Assessment Findings	Compliance
<ul style="list-style-type: none"> d) Training programme based on the Hazard Identification and Risk Assessment; e) Two-way communication with employees where issues such as health, safety and wellbeing are discussed openly including concerns of employees and any remedial actions taken; f) Emergency preparedness and response; and g) First-Aid system in workplace. 	<p>Committee members, including the OSH Coordinator, Secretary, and representatives from both the employer and employees. The Safety Committee Organizational Chart and the appointment letters for the Safety and Health Committee, appointed by the Estate Manager were also made available during the audit for verification.</p> <p>b) The risk of all operations has been assessed and documented at sampled estate.</p> <p>FGVPM Besout 07 Estate</p> <p>HIRARC for all estates operations were documented in the 'Borang Pengenalpastian Hazard Analisa Risiko Penentuan Kawalan (HIRADC) (Form No.: FGV/FGVPM/F(IMS)/1.3 Pind 1.)'. This HIRARC was reviewed by the Region Safety and Health Officer. The HIRARC document includes information of hazard identification, activity, risk analysis, risk control, severity, determining control, recommended control measures, status, and person responsible.</p> <p>Chemical Health Risk Assessment (CHRA) was conducted on 17/01/2024 and 17/02/2025 (additional assessment) by a competent person with DOSH registration no.: HQ/13/ASS/00/326. CHRA reports were made available during the audit with the report no.: HQ/13/ASS/00/326-2024/018 and HQ/13/ASS/00/326-2025/011. Among the estate activities covered in the CHRA report are storage & premixed supervisor & operator, spray operator, trunk injection operator, diesel tank operator, fertilizer operator and schedule waste operator.</p> <p>One of the recommendations from the CHRA report is to conduct medical surveillance for workers who are exposed to chemicals hazardous to health. Medical surveillance was conducted on</p>	



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Criterion / Indicator	Assessment Findings	Compliance
	<p>06/12/2024 and 20/02/2025 by Occupational Health Doctor (OHD) with DOSH registration no.: HQ/19/DOC/00/00456. Referring to the medical surveillance report, 41 workers who undergone medical surveillance showed no signs of toxicity pesticides exposure. The physical examination also showed the normal results. All workers are fit to work without any medical removal protection recommendation by the OHD.</p> <p>Besides that, there is an assessment regarding the noise exposure conducted by the estates as evidenced in the documented Noise Risk Assessment (NRA) report conducted by competent person with DOSH registration no.: HQ/14/PEB/136. NRA was conducted on 25/09/2021. Activities were assessed during the assessment are mini tractor driver, trunk injection operator, mist blower operator, tractor driver and rotoasher.</p> <p>As recommended in the NRA report, an audiometric test was conducted for workers who were potentially exposed to noise while performing their job. The latest audiometric test was conducted on 10/01/2025 by Occupational Health Doctor (OHD) with DOSH registration no.: HQ/19/DOC/00/00317. According to the audiometric test report, 41 workers were tested. Of these, 39 had normal audiograms, 2 had abnormal audiograms that required medical examination. The 2 workers that have abnormal audiograms were sent to OHD and recommended by OHD to continue annual audiometry and provided with Personal Hearing Protection (PHP).</p> <p>FGVPM Besout 06 Estate</p> <p>HIRARC for all estates operations were documented in the 'Borang Pengenalpastian Hazard Analisa Risiko Penentuan Kawalan (HIRADC) (Form No.: FGV/FGVPM/F(IMS)/1.3 Pind 1.)'.</p>	



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	<p>This HIRARC was reviewed by the Region Safety and Health Officer. The HIRARC document includes information of hazard identification, activity, risk analysis, risk control, severity, determining control, recommended control measures, status, and person responsible. The HIRARC will review once an accident happens or if there are any changes to the estate operation.</p> <p>Another risk assessment was conducted by the estate is Chemical Hazardous Risk Assessment (CHRA). Series of CHRA has been conducted on 22/09/2021, 17/02/2025, 19/02/2024, 14/11/2023 and 03/01/2023. Report of the CHRA is provided for verification during the audit (Report No: HQ/13/ASS/00/326-2021/044, HQ/13/ASS/00/326-2023/001, HQ/13/ASS/00/326-2023/019, HQ/13/ASS/00/326-2024/019 and HQ/13/ASS/00/326-2023/012). The assessment has been conducted by competent person with DOSH Registration No: HQ/13/ASS/00/326. Among recommendation in the CHRA is to conducted medical surveillance to the workers exposed to chemical hazards (i.e., spray operator, premix supervisor and workshop mechanic). Medical surveillance was conducted on on 28/02/2025 involving 31 workers, by Occupational Health Doctor (OHD) with DOSH registration no.: HQ/19/DOC/00/00456. All workers are fit to work without any abnormalities resulted from chemical exposure and it was further confirmed during interview with the sample sprayers during site visit.</p> <p>Besides that, Noise Risk Assessment was conducted on 26 to 18/07/2024 by competent person (DOSH Registration No.: HQ/08/PEB/00/87). The report covering activities for power barrow operator, excavator operator, grabber driver, tractor</p>	



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	<p>driver with spreader, tractor driver with jacto and trunk injection operator. Among the recommendations in the NRA report is to conduct audiometric tests annually. Another recommendation is that to display warning sign for wearing personal protective hearing (PHP) at the tractor, trunk injection machine and power barrow machine. Site verification (at field and store) and documentation review found that recommendation from the assessment were implemented such as fixing sticker hearing protection zone and to conduct audiometric test to the workers annually.</p> <p>In addition, there is an Audiometric Test was conducted to all workers who exposed to the noise such as tractor driver, rotoslasher, grabber driver and sprayer. Latest test was conducted on 03/03/2025 by Medifa Care Group Sdn Bhd. However, the results have not yet been received by the estate. Previously, audiometric test was conducted on 16/02/2024 and all the workers undergo the test were having normal audiogram as verified in the result of the test.</p> <p>c) Standard Operating Procedures based on the Hazard Identification and Risk Assessment were documented in Garis Panduan Keselamatan & Kesihatan Pekerjaan (Occupational Safety and Health Guidelines). The guidelines, among others, include the following:</p> <ul style="list-style-type: none"> • Tebang & Cincang Pokok Sawit (Doc. No.: FGVPM/L3/GPK-020; Effective Date: 01/02/2020) • Pemeriksaan Tempat Kerja (Doc. No.: FGVPM/L3/GPK-021; Effective Date: 01/02/2020) • Pengurusan Bengkel (Doc. No.: FGVPM/L3/GPK-025; Effective Date: 01/02/2020) 	



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	<ul style="list-style-type: none"> • Pengurusan Alat Pelindung Diri ((Doc. No.: FGVPM/L3/GPK-002; Effective Date: 11/01/2023) • Menuai Buah Sawit (Doc. No.: FGVPM/L3/GPK-014; Effective Date: 04/12/2023) • Merumput (Doc. No.: FGVPM/L3/GPK-010; Effective Date: 01/02/2020) • Membancuh Racun Di Kawasan Bancuhan (Doc. No.: FGVPM/L3/GPK-007; Effective Date: 01/02/2020) • Pengurusan Bahan Kimia, Racun Makhluk Perosak & baja (Doc. No.: FGVPM/L3/GPK-006; Effective Date: 01/02/2020) • Memunggah BTS ke Dlaam Kenderaan (Doc. No.: FGVPM/L3/GPK-015; Effective Date: 01/02/2020) • Menuai Buah Sawit (Doc. No.: FGVPM/L3/GPK-014; Effective Date: 01/02/2020) <p>d) The annual training programmed based on Hazard Identification and Risk Assessment has been established by all estates visited. The training programme entitled 'Program Latihan Tahun 2025' for FGVPM Besout 07 Estate and the 'Jadual Latihan Untuk Petugas/Kontraktor' for FGVPM Besout 06 Estate were reviewed and verified. The programmes were developed based on training needs analysis, where training related to the work assigned to the workers is derived from the mitigation measures identified in the risk assessments, as mentioned in point (b) within this indicator.</p> <p>All workers involved in hazard activities such as chemical, noise and major operations such as harvesting had been adequately trained in safe working practices with the objective of ensuring the workers have been adequately trained in handling chemical,</p>	



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	<p>safe working practices and the correct use of PPE. Records of training were verified as below:</p> <p>FGVPM Besout 07 Estate</p> <ul style="list-style-type: none"> • Chemical handling training that was conducted on 09/09/2024. • Training for manuring that was conducted on 20/06/2024. • Briefing on hearing conservation programme that was conducted on 21/01/2025 • PPE training tht was conducted on 25/01/2025 • Training for harvester that was conducted on 29/01/2025 <p>FGVPM Besout 06 Estate</p> <ul style="list-style-type: none"> • Chemical handling training that was conducted on 10/10/2024. • PPE and sprayer training that was conducted on 22/01/2025. • Briefing on noise exposure monitoring that was conducted on 27/08/2024 and 03/03/2025 • Training for harvester that was conducted on 15/01/2025 • Briefing on HIRARC that was conducted on 25/11/2024 <p>e) Management has conducted regular two-way communication with their employees where issues affecting their business such as employee health, safety and welfare are discussed openly. The OSH Meeting has been conducted on a quarterly basis, attended by employer and employee representatives. Minutes of OSH meeting was kept, and all the concern of the employees and any remedial actions taken was recorded. Among other agenda in the meeting are as follows:</p>	



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	<ul style="list-style-type: none"> • Confirmation of the previous minutes meeting • Status of matter arising from the previous meeting • Statistics of accident • Accident trend analysis • Near misses and safety observation • Training • Workplace inspection • Monitoring report. • SHO visit • Risk register • Planning activities • Mental health • Other matters <p>The OSH meeting was conducted quarterly at all sampled estate as verified in the OSH minutes meeting. The details are as follows:</p> <ul style="list-style-type: none"> • FGVPM Besout 07 Estate OSH meeting was conducted on 03/01/2025, 03/10/2024, 04/07/2024 and 05/04/2024. • FGVPM Besout 06 Estate OSH meeting was conducted on 13/02/2025, 13/11/2024, 13/08/2024, 14/05/2024 and 08/02/2024. <p>f) The estate management has established Emergency Respond Procedure (ERP) including labour strike, chemical spillage, fire, natural disaster, flood and accident with list of emergency contact persons and numbers of all estates management. The</p>	



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	<p>ERP and emergency contact details are displayed on the notice board located at offices, workers' quarters, chemical and fertilizer store. Example records of ERP training conducted to estate workers were verified as below:</p> <ul style="list-style-type: none">• FGVP M Besout 07 Estate: Fire drill training that was conducted on 05/07/2024.• FGVP M Besout 06 Estate: Fire drill training that was conducted on 12/12/2024. <p>Records of the above training consist of an attendance list, photos and briefing material is available for verification. Furthermore, interviews with sample workers found they have a good understanding of accident and emergency procedures.</p> <p>g) The estate management has implemented a first aid system in the workplace that meets all legal requirements, including providing trained first aiders and accessible first aid kits. The implementation is guided by the procedure entitled 'Pertolongan Cemas' (Doc. No.: FGVP M/L3/GPK-003; Date: 01/02/2020). This procedure outlines the guidelines for first aid kits, their contents, and the requirements for maintaining them, among other details. Observed during site visit at estates operation found, first aid kit is available with approved content. Records of monthly monitoring and inventory of first aid items also is available in the first aid box. The first aider has been present at all works stations inspected and all of them have attended Basic First Aid and Life Support Course on 15-16/01/2024 and the certificate is valid for 2 years. Interview with the person in charge in the area visited confirms that they have attended first aid training. The latest in-house first aid training was conducted on 23/01/2025</p>	



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	<p>for FGVPM Besout 07 Estate and on 11/12/2024 for FGVPM Besout 06 Estate.</p> <p>Despite the above, it was found that occupational safety and health plan was not effectively implemented and demonstrated at both estates, FGVPM Besout 07 Estate and FGVPM Besout 06 Estate. During site visit at field and while reviewing documentation it was found the following:</p> <p>FGVPM Besout 07 Estate</p> <ol style="list-style-type: none">1. During site visit to field 18N, it was noted that the mini tractor driver, who was involved in FFB evacuation, was not wearing personal hearing protection while operating the tractor. The worker informed during the interview that he forgot to bring ear plugs while working. This is not in line with recommendation in Noise Risk Assessment (NRA) report and PPE matrix entitled 'Matrik Alat Perlindungan nDiri (PPE Matrix)/Pakaian Kerja FGVPM' which specifies that mini tractor drivers are required to wear personal hearing protection (i.e., ear plug). <p>Furthermore, it was found that no warning notice was displayed indicating that Personal Hearing Protection (PHP) must be worn on the mini tractor. This is not in line with the recommendation from Noise Risk Assessment (NRA) Report where mentions Management should display a warning notice on the mini tractor indicating that Personal Hearing Protection (PHP) must be worn while operating the machinery/pihak pengurusan perlu mempamerkan notis amaran pada mini tractor yang menunjukkan bahawa PHP mesti dipakai semasa mengendalikan jentera terbabit.</p> <ol style="list-style-type: none">2. During site visit to harvesting activities in field 18N, it was observed that several harvesters were wearing short-sleeved	



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	<p>shirts and shorts while conducting harvesting activities, which is not following the risk control measures outlined in the HIRARC document for FFB harvesting activities, where it states that long-sleeved shirts and long pants must be worn.</p> <p>3. During a site visit to the Vehicle Park Area, a 4-liter container of Takumi 20WG was found left unattended on the Water Tank Trailer. An interview with the personnel responsible confirmed that the chemical was last used on 25/02/2025. This practice is not in line with section 6.4.1, 6.4.2 and 6.4.4 of the chemical handling procedure entitled "Pengurusan Bahan Kimia, Racun Makhluk Perosak & Baja (Nombor SOP: FGVP/ML3/GPK-006; Semakan: 0.0; Tarikh Kuatkuasa: 01/02/2020)", which requires proper storage of chemicals after use to prevent safety and environmental hazards.</p> <p>FGVPM Besout 06 Estate</p> <p>1. During a site visit to the Vehicle Park Area, one container of BM Tricalon 250 chemical and one unlabelled container of lubricant were found left unattended in the Power Spray Trailer. Based on an interview, there was no power spray application conducted on the day of the visit. This practice is not in line with section 6.4.1, 6.4.2, 6.4.4 and 6.5.1 of the chemical handling procedure entitled "Pengurusan Bahan Kimia, Racun Makhluk Perosak & Baja (Nombor SOP: FGVP/ML3/GPK-006; Semakan: 0.0; Tarikh Kuatkuasa: 01/02/2020)", which requires proper storage of chemicals after use to prevent safety and environmental hazards as well as the requirement for relabelling chemical container.</p> <p>With the above evidence, a Major non-conformity has been raised against point b) and c) of this indicator.</p>	



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<p>4.4.2.3 Occupational safety and health records shall be maintained.</p>	<p>All visited estates have maintained all occupational safety and health records. Chemical registers are kept up to date with the chemicals used by the estate, following the regulated format in accordance with the USECHH 2000 regulations. In addition, all visited estates have an internal system for recording all accidents happening in the operating unit. In practice, if there any accident happens, it will be discussed during the emergency OSH minutes meeting and recorded in the dedicated form entitled 'Laporan Siasatan Kemalangan/Insiden/Kejadian Berbahaya (Borang FGV/FGVPM/IV/IMS/15/22.6 Pind 0). All sampled estates have submitted the JKPP 8 form through MyKKP portal as below:</p> <table border="1" data-bbox="1070 783 1868 916"> <thead> <tr> <th>Estate</th> <th>Date Submission</th> <th>No. of lost days' work</th> </tr> </thead> <tbody> <tr> <td>FGVPM Besout 07 Estate</td> <td>09/01/2025</td> <td>83 days</td> </tr> <tr> <td>FGVPM Besout 06 Estate</td> <td>24/01/2025</td> <td>Nil</td> </tr> </tbody> </table> <p>All records including accident investigation report, revision of HIRARC, emergency OSH meeting and JKPP 6 form submitted to DOSH were verified during the audit and found are in order.</p> <p>Furthermore, all sampled estates have established a PPE Matrix as a guide to provide workers with appropriate PPE for all potentially hazardous operations identified in the Hazard Identification, Risk Assessment, and Risk Control (HIRARC) and CHRA. The document review found that the sampled estate has established dedicated PPE issuance form to record any PPE provided to the workers. The record includes information on type of PPE, name of workers, job designation, date of PPE received, and date of PPE returned. Further verification is made by interviewing the sampled workers consists of sprayers, workshop attendants and harvesters, confirming that the PPE they received was free, and the management did not charge any</p>	Estate	Date Submission	No. of lost days' work	FGVPM Besout 07 Estate	09/01/2025	83 days	FGVPM Besout 06 Estate	24/01/2025	Nil	<p>Complied</p>
Estate	Date Submission	No. of lost days' work									
FGVPM Besout 07 Estate	09/01/2025	83 days									
FGVPM Besout 06 Estate	24/01/2025	Nil									



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		<p>payments for the PPE. If there is any damage or it is time to change to a new PPE, the worker only needs to bring the used PPE to the management and the management will issue new PPE to the worker. Moreover, training records related to safety and health, as well as OSH meeting minutes, were made available and verified under indicators 4.1.4.2 and 4.4.2.2(c), respectively.</p>											
<p>Criterion 4.4.3 - Employment conditions</p> <p>There shall be a policy on respecting human rights to demonstrate the organisation’s commitment. In line with this policy, the organisation shall ensure that:</p> <ul style="list-style-type: none"> a) Employment conditions comply with legal requirements and the ILO Decent Work Agenda; b) No forms of forced or trafficked labour as well as child labour are used; c) Any form of discrimination and harassment is prohibited; and d) Triangular employment arrangements are practised in line with (a). <p>The organisation shall also ensure there is no retaliation against human rights defenders and whistle blowers. Social benefits shall be provided to employees and their families.</p>													
4.4.3.1	<p>A policy on respecting human rights shall be established, communicated to relevant stakeholders and implemented. The policy shall be in line with the <i>Federal Constitution</i>, the <i>UN Declaration on Human Rights</i> and the <i>ILO Decent Work Agenda</i>.</p>	<p>The management has established Group Sustainability & Quality Policy Statement regarding human rights in respect of industrial harmony in the organization. The policy has been signed by the top management and effectively communicated to the employees. Sighted the document as below evidence: Details of information about company policy:</p> <table border="1"> <tr> <td>Document</td> <td>Group Sustainability Policy</td> </tr> <tr> <td>Reference</td> <td>FGV/GSD/POL/03</td> </tr> <tr> <td>Revision</td> <td>5.0</td> </tr> <tr> <td>Date</td> <td>26/02/2024</td> </tr> <tr> <td>Signed By</td> <td>Chairman</td> </tr> </table>	Document	Group Sustainability Policy	Reference	FGV/GSD/POL/03	Revision	5.0	Date	26/02/2024	Signed By	Chairman	Complied
Document	Group Sustainability Policy												
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Criterion / Indicator		Assessment Findings		Compliance									
		FGVPM Besout 07 Estate	All policies have display at notice board and training policy was conducted on 02/02/2025 to employee										
		FGVPM Besout 06 Estate	All policies have display at notice board and training policy was conducted on 15/02/2025 to employee										
4.4.3.2	<p>There shall be no forms of forced or trafficked labour whereby all work is voluntary and the following are prohibited:</p> <ul style="list-style-type: none"> a) Abuse of vulnerability; b) Deception; c) Lack of freedom of workers to resign and restriction of movement; d) Isolation; e) Physical and sexual violence; f) Retention of identity documents or passports except during the renewal process and/or legal administration purpose with the consignment letter agreed by both parties; g) Withholding of wages; h) Debt bondage; i) Abusive working and living conditions; j) Payment of statutory recruitment fees by workers; k) Involuntary or excessive overtime; l) Contract substitution; and m) Penalty for termination of employment. 	<p>The management has established the Human Rights Charter. Management is a commitment to transform the lives and livelihoods of employees and communities within our value chain. At the same time management recognize and ensure decent work for all workers by providing equal opportunity, social protection and respecting right work and platform for worker voice and social dialogue. Sighted the evidence:</p> <p>Details of information about of this indicator are as below:</p> <table border="1"> <tr> <td>a) Abuse of vulnerability</td> <td>No Abuse Vulnerability. The employee was signing the COBC form.</td> </tr> <tr> <td>b) Deception</td> <td>No Deception. The slip salary and agreement has been made and copies was given by management.</td> </tr> <tr> <td>c) Lack of freedom and restriction movement</td> <td>No Restriction Movement. The employee freedom joins any association and any movement.</td> </tr> <tr> <td>d) Isolation</td> <td>No Isolation. The employee has provided the housing with facilities.</td> </tr> <tr> <td>e) Sexual Violence</td> <td>No sexual violence. From interview No case of sexual harassment.</td> </tr> </table>	a) Abuse of vulnerability	No Abuse Vulnerability. The employee was signing the COBC form.	b) Deception	No Deception. The slip salary and agreement has been made and copies was given by management.	c) Lack of freedom and restriction movement	No Restriction Movement. The employee freedom joins any association and any movement.	d) Isolation	No Isolation. The employee has provided the housing with facilities.	e) Sexual Violence	No sexual violence. From interview No case of sexual harassment.	Complied
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b) Deception	No Deception. The slip salary and agreement has been made and copies was given by management.												
c) Lack of freedom and restriction movement	No Restriction Movement. The employee freedom joins any association and any movement.												
d) Isolation	No Isolation. The employee has provided the housing with facilities.												
e) Sexual Violence	No sexual violence. From interview No case of sexual harassment.												



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		f) Retention of passport	The passport was kept personally by foreign workers.	
		g) Withholding wage	No Withholding Wage. All employee has received their salary & pay slip.	
		h) Debt bondage	No Debt Bondage. All employee has own agreement and transparency detail information.	
		i) Abuse living condition	No Abuse Living condition. The management has provided good facilities and utilities.	
		j) Payment statutory recruitment	No Payment Statutory. The management have paid the payment of renewal permit working workers.	
		k) Excessive overtime	No Excessive Overtime. The overtime of employee had limited on 104 Hours. No cases exceed overtime limit.	
		l) Contract substitution	The management has provided fair contract of employment for employee.	
		m) Penalty termination	No Penalty Termination. All contract agreement has transparent and signed both of parties.	
4.4.3.3	There shall be no evidence the organisation engages in or supports discriminatory practices. The organisation shall provide equal opportunity and treatment regardless of age, race, colour, gender, religion, political opinion, nationality, social origin or any other distinguishing characteristics. Disabled persons shall be	The management has not engaged in or support discriminatory practices and shall provide equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality,		Complied



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	considered for tasks suitable to their abilities.	<p>social origin or any other distinguishing characteristics. Sighted the evidence:</p> <p>Details of information about company policy:</p> <table border="1"> <tr> <td>Document</td> <td>Group Sustainability Policy</td> </tr> <tr> <td>Reference</td> <td>FGV/GSD/POL/03</td> </tr> <tr> <td>Revision</td> <td>5.0</td> </tr> <tr> <td>Date</td> <td>26/02/2024</td> </tr> <tr> <td>Signed By</td> <td>Chairman</td> </tr> <tr> <td>FGVPM Besout 07 Estate</td> <td>All policies have display at notice board and training policy was conducted on 02/02/2025 to employee.</td> </tr> <tr> <td>FGVPM Besout 06 Estate</td> <td>All policies have display at notice board and training policy was conducted on 15/02/2025 to employee.</td> </tr> </table>	Document	Group Sustainability Policy	Reference	FGV/GSD/POL/03	Revision	5.0	Date	26/02/2024	Signed By	Chairman	FGVPM Besout 07 Estate	All policies have display at notice board and training policy was conducted on 02/02/2025 to employee.	FGVPM Besout 06 Estate	All policies have display at notice board and training policy was conducted on 15/02/2025 to employee.	
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4.4.3.4	There shall be no evidence of harassment, violence, physical or verbal abuse or any forms of intimidation, including retaliation against human rights defenders and whistle blowers. The organisation shall provide guidelines for implementation and maintain records of all disciplinary actions taken, and the reason for the disciplinary action.	<p>The management has established a policy and provide guidelines to prevent all forms of sexual harassment and violence at the workplace. Sighted document as below evidence:</p> <p>Details of information about company policy:</p> <table border="1"> <tr> <td>Document</td> <td>Group Sustainability Policy</td> </tr> <tr> <td>Reference</td> <td>FGV/GSD/POL/03</td> </tr> <tr> <td>Revision</td> <td>5.0</td> </tr> <tr> <td>Date</td> <td>26/02/2024</td> </tr> <tr> <td>Signed By</td> <td>Chairman</td> </tr> <tr> <td>FGVPM Besout 07 Estate</td> <td>All policies have display at notice board and training policy was conducted on 02/02/2025 to employee.</td> </tr> </table>	Document	Group Sustainability Policy	Reference	FGV/GSD/POL/03	Revision	5.0	Date	26/02/2024	Signed By	Chairman	FGVPM Besout 07 Estate	All policies have display at notice board and training policy was conducted on 02/02/2025 to employee.	Complied		
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Criterion / Indicator		Assessment Findings		Compliance																		
		<table border="1"> <tr> <td>FGVPM Besout 06 Estate</td> <td>All policies have display at notice board and training policy was conducted on 15/02/2025 to employee.</td> </tr> </table> <p>Based on interview with the female worker representative, there is No issue and No record complaint that related sexual harassment happen in the estate. Besides that, they are aware on compliant procedure and method of complaint.</p>	FGVPM Besout 06 Estate	All policies have display at notice board and training policy was conducted on 15/02/2025 to employee.																		
FGVPM Besout 06 Estate	All policies have display at notice board and training policy was conducted on 15/02/2025 to employee.																					
4.4.3.5	The organisation shall ensure that employees' (including employees of contractors) pay and conditions, working hours and breaks of each employee, wages and overtime payments documented on pay slips shall comply with legal requirements and where applicable, Collective Agreements.	<p>The management has established the contract agreement with contractor and to ensure the contractor are paid his employee based on minimum wages. Sighted the evidence:</p> <p>FGVPM Besout 07 Estate</p> <p>Details of information sample of contract agreement for contractor:</p> <table border="1"> <tr> <td>Document</td> <td>Contract Agreement</td> </tr> <tr> <td>Contractor</td> <td>AS NIXXX JAXX SDX BHX</td> </tr> <tr> <td>Scope work</td> <td>FFB Transporter</td> </tr> <tr> <td>Date</td> <td>05/02/2024</td> </tr> <tr> <td>Sample Worker</td> <td>Driver Lorry</td> </tr> <tr> <td>Pay Slip / Gross Salary</td> <td>RM18XX.XX – Sep 2024 RM18XX.XX – Oct 2024</td> </tr> <tr> <td>Pay Slip Contribution</td> <td>EPF – Available SOCISO – Available EIS – Available</td> </tr> </table> <p>FGVPM Besout 06 Estate</p> <p>Details of information sample of contract agreement for contractor:</p> <table border="1"> <tr> <td>Document</td> <td>Contract Agreement</td> </tr> <tr> <td>Contractor</td> <td>GPX ENXXXXXXXX</td> </tr> </table>	Document	Contract Agreement	Contractor	AS NIXXX JAXX SDX BHX	Scope work	FFB Transporter	Date	05/02/2024	Sample Worker	Driver Lorry	Pay Slip / Gross Salary	RM18XX.XX – Sep 2024 RM18XX.XX – Oct 2024	Pay Slip Contribution	EPF – Available SOCISO – Available EIS – Available	Document	Contract Agreement	Contractor	GPX ENXXXXXXXX		Major Non-Conformity
Document	Contract Agreement																					
Contractor	AS NIXXX JAXX SDX BHX																					
Scope work	FFB Transporter																					
Date	05/02/2024																					
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Pay Slip Contribution	EPF – Available SOCISO – Available EIS – Available																					
Document	Contract Agreement																					
Contractor	GPX ENXXXXXXXX																					



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Criterion / Indicator		Assessment Findings		Compliance
		Scope work	FFB Transporter	
		Date	01/02/2025	
		Sample Worker	Driver Lorry	
		Pay Slip / Gross Salary	RM17XX.XX – Feb 2025 RM15XX.XX – Jan 2025 RM15XX.XX – Dec 2024	
		Pay Slip Contribution	EPF – Available SOCSO – Available EIS – Available	
		<p>Based on the record on pay slip. The payment of contractor to his employee is more than industry minimum standard.</p> <p>However, it was found that the contractor engaged by both estates (i.e., FGVPM Besout 07 Estate and FGVPM Besout 06 Estate) was unable to demonstrate that payments to employees were made in accordance with legal requirements.</p> <p>FGVPM Besout 07 Estate</p> <p>XX Nxxxx Jxxx Sxx Bxx, a service contractor for Fresh Fruit Bunch (FFB) transportation, has provided its employees with employment contracts. However, upon reviewing the contracts, it was found that they do not fully comply with the Employment Act 1955 as they lack essential employment details, including Minimum wages or Basic Salary, Allowance rate (if any) and Public holidays.</p> <p>Furthermore, based on the evidence from Contract Agreements and Payslips, several discrepancies were identified:</p> <ol style="list-style-type: none"> 1. Inconsistent Salary Payments: The basic salary payments were not consistently allocated, and there was no clear payment term specified. 		



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		2. Allowance Rate Discrepancies: The allowance rate was inconsistent and not standardized under a defined set of terms and conditions. 3. EPF & SOCSO Contribution Errors: Variations of payments resulted in discrepancies in Employees Provident Fund (EPF) and Social Security Organization (SOCSO) deductions, which do not align with the prescribed EPF & SOCSO contribution tables. Worker: Mxxxxxxx Axxx Fxxxxx																																	
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		Jan 2025	1702.58	697.42	30.65	41.15	8.75	11.75																
		<p>An assessment of Kxxxxxxx Fxxxx Sxxxxx Kxxx Sxxxxxx Bxxxxx, a service contractor responsible for the construction of one (1) block of workers' quarters, has revealed non-compliance with statutory labor requirements under the Labour Act 1955. Based on the review of workers' payslips, the following issues were identified:</p> <ol style="list-style-type: none"> 1. Non-Payment of SOCSO Contributions: The management failed to make the required SOCSO contributions for both the employer and employees 2. Non-Compliant Salary Payment Method: Employees' salaries were paid in cash, which is against the Labour Act 1955, as it requires salary payments to be made through proper banking channels for transparency and accountability. <p>Worker: Txxx & Axxxx Axxxxx – Foreign worker</p> <table border="1"> <thead> <tr> <th>Month</th> <th>SOCSO employer</th> <th>SOCSO employee</th> <th>Payment Method</th> </tr> </thead> <tbody> <tr> <td>Nov 2024</td> <td>0.00</td> <td>0.00</td> <td>Cash by Hand</td> </tr> <tr> <td>Dec 2024</td> <td>0.00</td> <td>0.00</td> <td>Cash by Hand</td> </tr> <tr> <td>Jan 2025</td> <td>0.00</td> <td>0.00</td> <td>Cash by Hand</td> </tr> </tbody> </table> <p>FGVPM Besout 06 Estate</p> <p>Gopeng Permai Sdn. Bhd. has been appointed as a subcontractor by Ixxxxxx Mxxxxx Cxxxxxxxxxxx for rubbish collection services, effective 01/01/2024. A review of the payslips for three 3 sampled</p>						Month	SOCSO employer	SOCSO employee	Payment Method	Nov 2024	0.00	0.00	Cash by Hand	Dec 2024	0.00	0.00	Cash by Hand	Jan 2025	0.00	0.00	Cash by Hand	
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	<p>workers (Kxxxxxxx, Fxxxx, and Nxxxxxxx) revealed no evidence of employer contributions for EPF and SOCSO.</p> <p>During the audit, the following records were not available for verification:</p> <ol style="list-style-type: none"> 1. Statement of EPF & SOCSO, including Borang A and Borang 8A 2. Employment contracts signed by both employer and employee 3. No Proof of online salary transactions for the sampled workers <p>The absence of these records is in contradiction to the requirements of the Employment Act 1955.</p> <p>In addition, GXX Exxxxxxx a service contractor for Fresh Fruit Bunch (FFB) transportation, has provided its employees with employment contracts. However, upon reviewing payslips for two 2 (Mxxx Fxxxx, and Axxxx Fxxxx) sampled workers. It was found that several discrepancies were identified:</p> <ol style="list-style-type: none"> 1. SOCSO Contribution Errors: Variations in payments, which do not align with the prescribed SOCSO tables. 2. No Proof of online salary transactions for the sampled workers. 3. The payment of salary made by cash and it verified during stakeholder consultation. <table border="1" data-bbox="1070 1107 1839 1305"> <thead> <tr> <th>Sample</th> <th>Month</th> <th>SOSCO Employer</th> <th>SOSCO Table</th> <th>SOSCO Employee</th> <th>SOSCO Table</th> </tr> </thead> <tbody> <tr> <td>Mxxx Fxxxx</td> <td>Feb 2025</td> <td>27.85</td> <td>28.85</td> <td>9.25</td> <td>8.25</td> </tr> <tr> <td>Amxx Fxxx</td> <td>Feb 2025</td> <td>27.85</td> <td>28.85</td> <td>9.25</td> <td>8.25</td> </tr> </tbody> </table> <p>Furthermore, review of 3 Sample Workers that is no longer employed at FGVPM Besout 06 Estate based on the document of Labour</p>	Sample	Month	SOSCO Employer	SOSCO Table	SOSCO Employee	SOSCO Table	Mxxx Fxxxx	Feb 2025	27.85	28.85	9.25	8.25	Amxx Fxxx	Feb 2025	27.85	28.85	9.25	8.25	
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	<p>Statement – Eligible Leave – Foreign Workers (reference: Sheet 7, Year/Period: 2024/3). The following are the details of the workers' leave entitlements and balances:</p> <p>1.Rxxxxx (FW0XXXXXXX)</p> <ul style="list-style-type: none">• Leave entitlement: 5 days• Balance Leave: 1 day• Status not active: 31/07/2024• Join: 13/08/2022 <p>2.Kxxxxxx Axxxx (FW045XXXXX)</p> <ul style="list-style-type: none">• Leave entitlement: 5 days• Balance Leave: 1 day• Status not active: 26/09/2024• Join: 28/09/2022 <p>3.Bxxxxx Nxxxx (FW0455XXXX)</p> <ul style="list-style-type: none">• Leave entitlement: 7 days• Balance Leave: 5 days• Status not active: 21/11/2024• Join: 09/09/2022 <p>Interview with the management, it was confirmed that the remaining annual leave balance will be paid at the end of the year in December. However, upon reviewing the workers' last payment slips, it was noted that the payment for the balance of their annual leave has not yet been made. This is against the Employments Act 1955, Section 60(3) – Payment for Leave: If an employee has unused annual leave</p>	



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		<p>at the time of their resignation or termination of employment, the employer is obligated to compensate the employee by paying for the remaining balance of the leave.</p> <p>Based on the above, a Major non-conformity has been raised against this indicator.</p>																									
4.4.3.6	<p>A transparent system for recording working hours, paid leave and overtime shall be implemented in accordance with legal requirements and/or provisions in the Collective Agreements. Overtime shall be mutually agreed, compensated at applicable rates and legal requirements.</p>	<p>The working hours and breaks of each individual employee as indicated in the time records has comply with legal regulations and collective agreements. Sighted the evidence:</p> <p>FGVPM Besout 07 Estate</p> <p>Details of information regarding working hours for contractor worker:</p> <table border="1"> <tr> <td>Document</td> <td>Contract Agreement</td> </tr> <tr> <td>Contractor</td> <td>AS NIXXX JAXX SDX BHX</td> </tr> <tr> <td>Scope work</td> <td>FFB Transporter</td> </tr> <tr> <td>Date</td> <td>05/02/2024</td> </tr> <tr> <td>Working Hours</td> <td>Available in agreement</td> </tr> <tr> <td>Paid Leave</td> <td>Available in agreement Sighted Annual Leave, Rest Day and Public Holiday</td> </tr> </table> <p>FGVPM Besout 06 Estate</p> <p>Details of information regarding working hours for contractor worker:</p> <table border="1"> <tr> <td>Document</td> <td>Contract Agreement</td> </tr> <tr> <td>Contractor</td> <td>GPX ENXXXXXXXX</td> </tr> <tr> <td>Scope work</td> <td>FFB Transporter</td> </tr> <tr> <td>Date</td> <td>01/02/2025</td> </tr> <tr> <td>Working Hours</td> <td>Available in agreement</td> </tr> <tr> <td>Paid Leave</td> <td>Available in agreement</td> </tr> </table>	Document	Contract Agreement	Contractor	AS NIXXX JAXX SDX BHX	Scope work	FFB Transporter	Date	05/02/2024	Working Hours	Available in agreement	Paid Leave	Available in agreement Sighted Annual Leave, Rest Day and Public Holiday	Document	Contract Agreement	Contractor	GPX ENXXXXXXXX	Scope work	FFB Transporter	Date	01/02/2025	Working Hours	Available in agreement	Paid Leave	Available in agreement	Complied
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			Sighted Annual Leave, Rest Day and Public Holiday FGVPM Besout 07 Estate Details of information regarding working hours for general worker: <table border="1"> <tr><td>Document</td><td>Contract Agreement</td></tr> <tr><td>Employee</td><td>General Worker</td></tr> <tr><td>Scope work</td><td>Harvester</td></tr> <tr><td>Date</td><td>09/04/2024</td></tr> <tr><td>Working Hours</td><td>Available in agreement</td></tr> <tr><td>Paid Leave</td><td>Available in agreement Sighted Annual Leave, Rest Day and Public Holiday</td></tr> </table> FGVPM Besout 06 Estate Details of information regarding working hours for general worker: <table border="1"> <tr><td>Document</td><td>Contract Agreement</td></tr> <tr><td>Employee</td><td>General Worker</td></tr> <tr><td>Scope work</td><td>Harvester</td></tr> <tr><td>Date</td><td>08/12/2023</td></tr> <tr><td>Working Hours</td><td>Available in agreement</td></tr> <tr><td>Paid Leave</td><td>Available in agreement Sighted Annual Leave, Rest Day and Public Holiday</td></tr> </table>	Document	Contract Agreement	Employee	General Worker	Scope work	Harvester	Date	09/04/2024	Working Hours	Available in agreement	Paid Leave	Available in agreement Sighted Annual Leave, Rest Day and Public Holiday	Document	Contract Agreement	Employee	General Worker	Scope work	Harvester	Date	08/12/2023	Working Hours	Available in agreement	Paid Leave	Available in agreement Sighted Annual Leave, Rest Day and Public Holiday	
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4.4.3.7	The organisation shall maintain an accurate labour register (in accordance with relevant laws). Records shall contain information such as full name, gender, date of birth, date of entry, job description, wage and period of employment as well as immigration details, where applicable.	The management has established records that provide an accurate account of all employees on the premises. The records have been containing the full names, gender, date of birth, date of entry, a job description, wage and the period of employment. Sighted the document as below sample evidence:		Complied																								



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	<p>FGVPM Besout 07 Estate Details of information sample for contract agreement of worker:</p> <table border="1" data-bbox="1070 491 1865 986"> <tr><td>Document</td><td>Contract Agreement</td></tr> <tr><td>Category</td><td>Local Worker</td></tr> <tr><td>Employee No</td><td>FW0620XXXX</td></tr> <tr><td>Date Agreement</td><td>29/04/2024</td></tr> <tr><td>Category</td><td>General Worker – Harvester</td></tr> <tr><td>Signed</td><td>Employer & Employee</td></tr> <tr><td>Detail Information</td><td>Full Name – ZUXXXXXX Gender – Male Date of Birth – 10/02/1990 Date Entry – 19/05/2024 Job Description – Harvester Basic Wage – RM17XX / Month Nov 2024 – RM28XX.XX Dec 2024 – RM41XX.XX Jan 2024 – RM28XX.XX</td></tr> </table> <p>FGVPM Besout 06 Estate Details of information sample for contract agreement of worker:</p> <table border="1" data-bbox="1070 1077 1865 1375"> <tr><td>Document</td><td>Contract Agreement</td></tr> <tr><td>Category</td><td>Foreigner Worker</td></tr> <tr><td>Employee No</td><td>FW0646XXXX</td></tr> <tr><td>Date Agreement</td><td>20/01/2020</td></tr> <tr><td>Category</td><td>General Worker – Sprayer</td></tr> <tr><td>Signed</td><td>Employer & Employee</td></tr> <tr><td>Detail Information</td><td>Full Name – SEXX KAXXXXXX Gender – Male Date of Birth – 27/12/1997</td></tr> </table>	Document	Contract Agreement	Category	Local Worker	Employee No	FW0620XXXX	Date Agreement	29/04/2024	Category	General Worker – Harvester	Signed	Employer & Employee	Detail Information	Full Name – ZUXXXXXX Gender – Male Date of Birth – 10/02/1990 Date Entry – 19/05/2024 Job Description – Harvester Basic Wage – RM17XX / Month Nov 2024 – RM28XX.XX Dec 2024 – RM41XX.XX Jan 2024 – RM28XX.XX	Document	Contract Agreement	Category	Foreigner Worker	Employee No	FW0646XXXX	Date Agreement	20/01/2020	Category	General Worker – Sprayer	Signed	Employer & Employee	Detail Information	Full Name – SEXX KAXXXXXX Gender – Male Date of Birth – 27/12/1997	
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			Date Entry – 18/02/2020 Job Description – Harvester Basic Wage – RM17XX / Month Feb 2025 – RM35XX.XX Jan 2025 – RM23XX.XX Dec 2024 – RM29XX.XX													
		Based on interview with the random sampling of workers. There are signed the copy of agreement and it was stated the detail of employee in agreement. The agreement was kept in personal file.														
4.4.3.8	All employees, including contractors' employees, shall be provided with fair contracts that have been agreed by both employee and principal employer in accordance with legal requirements. The contract shall be made available in a language the worker understands and copies of employment contracts shall be available to employees.	The management has established contract agreement that provide an accurate account of all employees on the premises. The records have been containing the full names, gender, date of birth, date of entry, a job description, wage and the period of employment. The contract has been made available or explain in a language the workers understand and copies of employment contracts FGVPM Besout 07 Estate Details of information about working hours for contractor worker: <table border="1"> <tr> <td>Document</td> <td>Contract Agreement</td> </tr> <tr> <td>Contractor</td> <td>AS NIXXX JAXX SDX BHX</td> </tr> <tr> <td>Scope work</td> <td>FFB Transporter</td> </tr> <tr> <td>Date</td> <td>05/02/2024</td> </tr> <tr> <td>Working Hours</td> <td>Available in agreement</td> </tr> <tr> <td>Paid Leave</td> <td>Available in agreement Sighted Annual Leave, Rest Day and Public Holiday</td> </tr> </table> FGVPM Besout 06 Estate Details of information about working hours for contractor worker:		Document	Contract Agreement	Contractor	AS NIXXX JAXX SDX BHX	Scope work	FFB Transporter	Date	05/02/2024	Working Hours	Available in agreement	Paid Leave	Available in agreement Sighted Annual Leave, Rest Day and Public Holiday	Complied
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4.4.3.9	Other forms of social benefits shall be offered by the employer to employees and their immediate families such as incentives for good work performance, bonus payment, professional development, medical care and health provisions. Provision of such incentives and social benefits that are provided shall meet Collective Agreements, where applicable.	<p>Social benefits should be offered by the employer to employees, their families or the community such as incentives for good work performance, medical care and health provisions. Sighted the evidence</p> <p>Details of information sample for benefit to employee:</p> <table border="1"> <tr><td>Medical</td><td>Medical treatment support by company</td></tr> <tr><td>Housing</td><td>Housing for all workers</td></tr> <tr><td>Water supply</td><td>Water supply provide by company</td></tr> <tr><td>Electric supply</td><td>Electric supply provided by company</td></tr> <tr><td>Bonus</td><td>Bonus based on company performance</td></tr> <tr><td>Incentive</td><td>Incentive based productivity personal</td></tr> <tr><td>Allowance</td><td>Allowance was provided based on job</td></tr> </table>	Medical	Medical treatment support by company	Housing	Housing for all workers	Water supply	Water supply provide by company	Electric supply	Electric supply provided by company	Bonus	Bonus based on company performance	Incentive	Incentive based productivity personal	Allowance	Allowance was provided based on job		Complied
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4.4.3.10	Children shall not be employed or exploited. Work by young persons is acceptable under adult supervision, and when not interfering with their education. They shall not be exposed to hazardous working conditions according to legal requirements.	<p>The management has established policy that focus on children and young person is not employed or exploited. The minimum age complies with local, state and national legislation. During audit time,</p>		Complied														



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		<p>there was not sighted the children or young person was working and no record in workers master list. Sighted the evidence: Details of information about company policy:</p> <table border="1"> <tr> <td>Document</td> <td>Group Sustainability Policy</td> </tr> <tr> <td>Reference</td> <td>FGV/GSD/POL/03</td> </tr> <tr> <td>Revision</td> <td>5.0</td> </tr> <tr> <td>Date</td> <td>26/02/2024</td> </tr> <tr> <td>Signed By</td> <td>Chairman</td> </tr> <tr> <td>FGVPM Besout 07 Estate</td> <td>All policies have display at notice board and training policy was conducted on 02/02/2025 to employee</td> </tr> <tr> <td>FGVPM Besout 06 Estate</td> <td>All policies have display at notice board and training policy was conducted on 15/02/2025 to employee</td> </tr> </table> <p>From the interview and record of employee there is No evidence of children and young person employ in operation.</p>	Document	Group Sustainability Policy	Reference	FGV/GSD/POL/03	Revision	5.0	Date	26/02/2024	Signed By	Chairman	FGVPM Besout 07 Estate	All policies have display at notice board and training policy was conducted on 02/02/2025 to employee	FGVPM Besout 06 Estate	All policies have display at notice board and training policy was conducted on 15/02/2025 to employee	
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FGVPM Besout 06 Estate	All policies have display at notice board and training policy was conducted on 15/02/2025 to employee																
4.4.3.11	The organisation shall respect the right of all employees to form or join trade unions and allow workers own representative(s) to facilitate collective bargaining in accordance with applicable laws and regulations. Employees shall have the right to organise and negotiate their work conditions. Employees exercising this right shall not be discriminated against or suffer repercussions.	<p>The management has respected the right of all employees to form or join trade union. The employees have been given the freedom to join a trade union relevant to the industry where is sighted the workers association in operating unit. Sighted the evidence: Details of information about company policy:</p> <table border="1"> <tr> <td>Document</td> <td>Group Sustainability Policy</td> </tr> <tr> <td>Reference</td> <td>FGV/GSD/POL/03</td> </tr> <tr> <td>Revision</td> <td>5.0</td> </tr> <tr> <td>Date</td> <td>26/02/2024</td> </tr> <tr> <td>Signed By</td> <td>Chairman</td> </tr> </table>	Document	Group Sustainability Policy	Reference	FGV/GSD/POL/03	Revision	5.0	Date	26/02/2024	Signed By	Chairman	Complied				
Document	Group Sustainability Policy																
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Criterion / Indicator		Assessment Findings		Compliance								
		<table border="1"> <tr> <td>FGVPM Besout 07 Estate</td> <td>All policies have display at notice board and training policy was conducted on 02/02/2025 to employee</td> </tr> <tr> <td>FGVPM Besout 06 Estate</td> <td>All policies have display at notice board and training policy was conducted on 15/02/2025 to employee</td> </tr> </table> <p>Based on interview with the representative of employee. They are informed that currently practice is regular meeting with the employee committee and management team for discussion and to meet objective.</p>	FGVPM Besout 07 Estate	All policies have display at notice board and training policy was conducted on 02/02/2025 to employee	FGVPM Besout 06 Estate	All policies have display at notice board and training policy was conducted on 15/02/2025 to employee						
FGVPM Besout 07 Estate	All policies have display at notice board and training policy was conducted on 02/02/2025 to employee											
FGVPM Besout 06 Estate	All policies have display at notice board and training policy was conducted on 15/02/2025 to employee											
4.4.3.12	The organisation shall fulfil all indicators of Criterion 3 in ensuring that there is no mistreatment of workers in the case of triangular employment relationship. The final responsibilities/accountabilities lie with the principal employer.	<p>The management has ensured there is no mistreatment of workers in the case triangular relationship. This is through the management has ensure employee and workers contractors follow the code of ethic that align with company requirement. Sighted the evidence:</p> <p>Details of information on the ethical conduct for employees:</p> <table border="1"> <tr> <td>Document</td> <td>Integrity Pledge</td> </tr> <tr> <td>FGVPM Besout 07 Estate</td> <td>Employee: Staff Date: 09/09/2024</td> </tr> <tr> <td>FGVPM Besout 06 Estate</td> <td>Employee: Worker Date: 07/03/2023</td> </tr> <tr> <td>Content</td> <td>Refer to the Integrity Form the employee need to have a commitment to ethical conduct and antibribery.</td> </tr> </table>		Document	Integrity Pledge	FGVPM Besout 07 Estate	Employee: Staff Date: 09/09/2024	FGVPM Besout 06 Estate	Employee: Worker Date: 07/03/2023	Content	Refer to the Integrity Form the employee need to have a commitment to ethical conduct and antibribery.	Complied
Document	Integrity Pledge											
FGVPM Besout 07 Estate	Employee: Staff Date: 09/09/2024											
FGVPM Besout 06 Estate	Employee: Worker Date: 07/03/2023											
Content	Refer to the Integrity Form the employee need to have a commitment to ethical conduct and antibribery.											
<p>Criterion 4.4.4 - Living conditions Where housing is provided, decent living conditions, including clean water for domestic use, are provided to employees and their families.</p>												
4.4.4.1	Where housing is provided, decent living conditions in accordance with applicable legal requirements shall be adhered to.	The management has provided housing to employee where the housing is located nearest at mill. The management also has supplied		Complied								



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Criterion / Indicator		Assessment Findings	Compliance												
		<p>domestic water and electricity to executive, staffs and workers. Housing inspection was conducted for weekly basis and the report has documented in filing system. Sighted the evidence: Details of information for housing quarters:</p> <table border="1"> <tr> <td>Housing</td> <td>Housing for all workers</td> </tr> <tr> <td>Water supply</td> <td>Water supply provide by company</td> </tr> <tr> <td>Electric supply</td> <td>Electric supply provided by company</td> </tr> <tr> <td>Housing Inspection</td> <td>Arrangement on weekly basis. Conducted by PIC and Hospital Assistant</td> </tr> <tr> <td>Observation</td> <td>Latest inspection done on 10/02/2025</td> </tr> </table>	Housing	Housing for all workers	Water supply	Water supply provide by company	Electric supply	Electric supply provided by company	Housing Inspection	Arrangement on weekly basis. Conducted by PIC and Hospital Assistant	Observation	Latest inspection done on 10/02/2025			
Housing	Housing for all workers														
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Electric supply	Electric supply provided by company														
Housing Inspection	Arrangement on weekly basis. Conducted by PIC and Hospital Assistant														
Observation	Latest inspection done on 10/02/2025														
4.4.4.2	Water quality analysis for domestic use from own water processing facility shall be done at least once a year.	<p>The management has supplied a water source for domestic usage for housing quarters. The water analysis also was done conducted by third party laboratory for the water testing. The result of water analysis is documented in filing system. Sighted the evidence: FGVPM Besout 07 Estate Details of information for water analysis:</p> <table border="1"> <tr> <td>Document</td> <td>Certificate of analysis</td> </tr> <tr> <td>Tested by</td> <td>Third Party laboratory</td> </tr> <tr> <td>Date Sample</td> <td>07/05/2024</td> </tr> <tr> <td>Date Tested</td> <td>29/05/2024</td> </tr> <tr> <td>Source Water</td> <td>Tubewell</td> </tr> <tr> <td>Parameter</td> <td>All parameter is meet the specification</td> </tr> </table> <p>The sources of water from FGVPM Besout 06 Estate for domestic was used from government water that supply to workers quarters.</p>	Document	Certificate of analysis	Tested by	Third Party laboratory	Date Sample	07/05/2024	Date Tested	29/05/2024	Source Water	Tubewell	Parameter	All parameter is meet the specification	Complied
Document	Certificate of analysis														
Tested by	Third Party laboratory														
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Source Water	Tubewell														
Parameter	All parameter is meet the specification														
4.5 Environment, natural resources, biodiversity and ecosystem services															
Criterion 4.5.1- Environmental management															



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Criterion / Indicator		Assessment Findings	Compliance
Organisational activities shall be assessed and plans shall be established to mitigate adverse environmental impacts and promote beneficial impacts.			
4.5.1.1	An environmental policy shall be established, communicated and implemented.	<p>Environmental Policy has been established and available at website. Refer https://www.fgvholdings.com/wp-content/uploads/2025/02/Environmental-Policy-Statement.pdf.</p> <p>This information highlights FGV Holdings Berhad's commitment to environmental compliance through established policies and statements that align with country and state environmental laws.</p> <p>Policy Communication & Training</p> <ul style="list-style-type: none"> • Policies are communicated through training, briefings, and notices displayed at multiple estate locations. • Training sessions conducted as per 4.5.1.5 to ensure awareness and implementation. 	Complied
4.5.1.2	The organisation shall assess and record all polluting activities that could result in environmental impacts.	<p>FGVPM has conducted an Aspect and Impact Analysis as part of its environmental management strategy. This analysis is documented in FGV/FGVPM/IV/IMS/15/1.6 Pind 1 and is revised annually, with the latest update on 01/01/2025.</p> <p>Objectives of the Aspect & Impact Analysis:</p> <ul style="list-style-type: none"> • Prevent negative environmental impacts while promoting positive outcomes. • Minimize waste disposal, considering social responsibility. • Reduce pollution and greenhouse gas (GHG) emissions. • Develop and implement effective mitigation strategies. <p>Activities Covered in the Analysis:</p> <p>The analysis evaluates multiple estate operations, including poisoning of vegetation, circle spraying, management of containers, rat baiting, triple rinsing, drainage construction, road maintenance,</p>	Complied



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Criterion / Indicator		Assessment Findings	Compliance
		<p>grass slashing, fertilizer application, grading of fresh fruit bunches (FFB), vehicle maintenance, chemical storage, pest and disease management, boundary maintenance, and waste management.</p> <p>Environmental Impact Reduction Initiatives:</p> <p>To address potential environmental issues, the following initiatives have been implemented:</p> <ul style="list-style-type: none"> • Chemical spillage prevention by ensuring all chemical mixing is conducted in designated storage areas. • Vehicle smoke emission reduction through the implementation of Preventive Maintenance Vehicle (PMV) programs. • Diesel spillage control by establishing traps, trays, and spill kits at refuelling stations. • Reduced reliance on chemical fertilizers by using Empty Fruit Bunches (EFB) as an alternative fertilizer and implementing Integrated Pest Management (IPM) with beneficial plants. • Efficient paper usage by promoting recycling practices across estate operations. <p>These measures demonstrate FGVPM’s commitment to sustainable estate management and environmental conservation.</p>	
4.5.1.3	The organisation shall establish, implement and review plans in line with legal requirements to mitigate adverse environmental impacts and promote beneficial impacts.	FGVPM has established an Environmental Management and Improvement Plan with a structured schedule covering various environmental, safety, and sustainability topics throughout the year. Review of plans was in line with legal requirements and mitigate adverse environmental impacts and promote beneficial impacts.	Complied
4.5.1.4	The organisation shall establish and implement a training programme according to training needs analysis to ensure all employees understand the policy and plans.	FGVPM has established a Training programme and plans for environment. Training programme was developed according to training need analysis.	Complied



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Criterion / Indicator		Assessment Findings	Compliance
		Training relates environment as below: FGVPB Besout 7 Estate <ul style="list-style-type: none"> • SW Management Training dated 17/04/2024 • Chemical Handling dated 09/09/2024 • Buffer Zone Training dated 23/01/2024 • HCV, RTE Training dated 22/01/2024 • HCV Management Training dated 23/01/2024 FGVPB Besout 6 Estate <ul style="list-style-type: none"> • Environment Management Training dated 15/01/2025 • RTE, CABI & HCV Training dated 22/01/2024 • No Open Burning Training dated 11/09/2024 	
Criterion 4.5.2 - Efficiency of energy use and use of renewable energy Energy use, including renewable energy shall be optimised and monitored where applicable.			
4.5.2.1	The organisation shall assess, optimise (whenever practical) and monitor its energy consumption, including fuel usage by contractors (FFB evacuation/transport), at periodic intervals.	Estates under FGV Besout Complex has implemented an Environmental Management Plan to improve the efficiency of fossil fuel usage, incorporating specific objectives and action plans. The plan was reviewed and updated in January 2025. Among the plans were; <ul style="list-style-type: none"> • Monitor, reduce and record diesel usage for FFB transportation to the mill • Switch off the engine while waiting at Mill for FFB reception • Use of solar energy • Training to person in charge • Conduct regular inspections and training sessions on power-saving measures. 	Complied



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Criterion / Indicator		Assessment Findings	Compliance
		Diesel has been recording FY 2024 as below: FGVPM Besout 7 Estate <ul style="list-style-type: none"> • Diesel usage: 88,875.00 Liter • FFB production: 35,753.16 MT • Diesel/FFB: 2.49 liter/MT FGVPM Besout 6 Estates <ul style="list-style-type: none"> • Diesel usage: 108,319 Liter • FFB production: 46,784.13 MT • Diesel/FFB: 2.32 liter/MT 	
4.5.2.2	The use of renewable energy shall be encouraged and applied where practical.	Estates under FGV Besout Complex currently do not have the opportunity to utilize renewable energy sources. At present, the estates rely on diesel-powered generators and machinery for operations. Despite this limitation, the estates continue to implement fuel efficiency measures, such as engine idling control, scheduled maintenance, and monitoring diesel usage, to minimize environmental impact.	Complied
Criterion 4.5.3 - Waste management and disposal All waste products and sources of pollution shall be identified and documented, and a waste management plan shall be established and implemented. There shall be no use of fire for waste disposal except in situations allowed under the legal framework.			
4.5.3.1	A waste management plan to prevent and minimise pollution shall be established and implemented. The waste management plan shall include measures for (but not limited to): a) Identifying and monitoring sources of waste and pollution; and	Waste Management Plan has been established. Among details as below: Environmental Receptors & Pollution Sources <ul style="list-style-type: none"> • Air – Emissions from vehicles, generators, and field processes (e.g., FFB mulching contributing to GHG emissions). 	Complied



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Criterion / Indicator	Assessment Findings	Compliance
<p>b) Improving the efficiency of resources utilisation and recycling of potential wastes and/or converting them into value-added by-products, where applicable.</p>	<ul style="list-style-type: none"> • Water – Pollution from cleaning activities, surface runoff, and operational processes. • Land – Contamination from scheduled waste, domestic waste, and industrial/field operations. <p>Types of Waste Generated</p> <ul style="list-style-type: none"> • Scheduled Waste: Used filters, lubricants, hydraulic oil, grease, and batteries. • Domestic Waste: Household rubbish from estate complexes and employees' quarters. • Industrial Waste: Scrap iron and other discarded materials from operations. • Sewage: Wastewater from housing and office complexes. <p>Identified Pollution Issues</p> <ul style="list-style-type: none"> • Black Smoke: Emissions from estate vehicles and machinery engines. • Odor & Gases: Arising from effluent treatment activities. • Lubricant Leakage: From storage areas and vehicle maintenance activities. <p>Estates under FGV Besout Complex continue to monitor and implement best practices to minimize waste generation, prevent pollution, and comply with environmental regulations.</p>	
<p>4.5.3.2 The organisation shall establish Standard Operating Procedures for handling empty pesticide containers, used and/or expired chemicals that are in accordance with legal requirements and manufacturer's instructions.</p>	<p>Estate under FGV Besout Complex have established and implemented the Standard Operating Procedure (SOP) for Scheduled Waste Disposal, as outlined in the FGV Waste Management Procedures for Malaysia (FGVPM/L2/PAS-04, dated 23/01/2020).</p> <p>Waste Management Plan for 2025 was established, prepared, and verified by the Assistant Manager and Estate Manager in January</p>	<p>Major Non-Conformity</p>



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Criterion / Indicator	Assessment Findings	Compliance
	<p>2025. The plan details waste sources and disposal methods for scheduled, domestic, and industrial waste.</p> <p>FGVPM Besout 6 Estate serves as the centralized disposal hub for FGVPM Besout 7 Estate, with DOE approval (Letter from DOE Putrajaya dated 30/10/2019).</p> <p>Inventory Reference: A11/123/000/018 Date: 28/02/2025 SW: SW305, SW404, SW408, SW409, SW410</p> <p>Disposal Reference: 2025030811AZUNY6 Date: 08/03/2025 SW: SW305, 0.2260 MT</p> <p>Despite the above, the implementation of Scheduled Waste (SW) procedures was found to be ineffective. During a site visit to the SW store at FGVPM Besout 07 Estate, an inner fertilizer bag was observed in storage without a proper label indicating the date of generation. According to records, the last recorded inventory entry for this waste (categorized as SW409) was on 01/06/2022. However, the latest "Borang Permohonan Penghantaran BBT" (SW Waste Disposal Record) indicated that the waste was sent to the collection centre on 26/12/2024. The consignment note stated that the inner fertilizer bag was generated on 12/10/2024, which contradicts the inventory record.</p> <p>An interview with the responsible personnel confirmed that both the inventory and disposal records were not properly documented. This</p>	



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Criterion / Indicator		Assessment Findings	Compliance
		is not in compliance with the SOP "Pengurusan Bahan Buangan Terjadual Setiap Ladang" dated 23/01/2020, specifically: <ul style="list-style-type: none"> • Section 6.3.3: SW Labelling • Section 6.4: Disposal of SW Waste • Section 6.5: Monthly Inventory. 	
4.5.3.3	The organisation shall ensure that all domestic wastes are disposed of appropriately.	Domestic Waste Management at FGVPM Estates was disposed through Municipal Council Tapah. Waste was collected by appointed contractor for each estate 2–3 times per week. All records and procedures confirm compliance with waste management regulations.	Complied
Criterion 4.5.4 - GHG emission In contributing to the national commitment for climate change, all actors along the value chain shall identify the sources of GHG emissions, monitors, and plans for reductions, whenever applicable. Reporting on this criterion shall be done on an annual basis.			
4.5.4.1	The organisation shall identify GHG emissions and saving sources from: <ol style="list-style-type: none"> Land use change, after 31 December 2019; Use of fertiliser; Transportation of fertiliser/agricultural input and FFB; Use of energy; and Crop sequestration and conservation area, if available. 	Referring to the circular from Malaysian Sustainable Palm Oil (MSPO) entitled resumption of new MSPO certification application and provision of temporary exemptions which issued in February 2025, a temporary exemption for the selected MSPO requirements i.e., GHG. The circular mentioned that for Greenhouse Gas (GHG) Emissions Calculation, exemptions are granted once during the transition period. The subsequent surveillance or recertification audit shall fulfil the exempted requirements. The certificate holders should implement the requirements as soon as the documents or guidelines are finalized by the scheme owner. Subsequent surveillance or recertification audits will require compliance with GHG emission calculation requirements.	Exempted



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Criterion / Indicator	Assessment Findings	Compliance
<p>4.5.4.2 Monitoring of GHG emissions shall use the GHG calculator from the scheme owner and plans for reduction shall be established and implemented.</p>	<p>Referring to the circular from Malaysian Sustainable Palm Oil (MSPO) entitled resumption of new MSPO certification application and provision of temporary exemptions which issued in February 2025, a temporary exemption for the selected MSPO requirements i.e., GHG. The circular mentioned that for Greenhouse Gas (GHG) Emissions Calculation, exemptions are granted once during the transition period. The subsequent surveillance or recertification audit shall fulfil the exempted requirements. The certificate holders should implement the requirements as soon as the documents or guidelines are finalized by the scheme owner. Subsequent surveillance or recertification audits will require compliance with GHG emission calculation requirements.</p>	<p>Exempted</p>
<p>4.5.4.3 The organisation shall report the following to the scheme owner on an annual basis:</p> <ul style="list-style-type: none"> a) Source of emission; b) Amount of emission; c) Energy usage and production volume; and d) Year-on-year GHG records. 	<p>Referring to the circular from Malaysian Sustainable Palm Oil (MSPO) entitled resumption of new MSPO certification application and provision of temporary exemptions which issued in February 2025, a temporary exemption for the selected MSPO requirements i.e., GHG. The circular mentioned that for Greenhouse Gas (GHG) Emissions Calculation, exemptions are granted once during the transition period. The subsequent surveillance or recertification audit shall fulfil the exempted requirements. The certificate holders should implement the requirements as soon as the documents or guidelines are finalized by the scheme owner. Subsequent surveillance or recertification audits will require compliance with GHG emission calculation requirements.</p>	<p>Exempted</p>
<p>Criterion 4.5.5 - Water resources The organisation shall establish a water management plan to prevent pollution and maintain the quality and availability of water resources.</p>		



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Criterion / Indicator	Assessment Findings	Compliance
<p>4.5.5.1 The organisation shall establish and implement a water management plan to maintain the quality and availability of water resources (surface and ground water). The water management plan should include:</p> <ul style="list-style-type: none"> a) Assessment of water usage, sources of supply and its quality; b) Monitoring of outgoing water, which may have negative impacts into the natural waterways; c) Ways to optimise water and nutrient usage to reduce wastage, including rainwater harvesting practices; d) Protection of water courses and wetlands, including maintaining, rehabilitating and/or enhance riparian/riparian buffer zones before, during and after replanting; e) Where bore wells are being used for water supply, the level of the ground water table should be measured at least annually; and f) Ways to monitor and ensure adequate and quality water for sustaining livelihood, human well-being and socio-economic development, where applicable. 	<p>Water Management Plan has been established at sampled estates for the year of 2025.</p> <ul style="list-style-type: none"> a) Assessment of water usage, sources of supply and its quality; <ul style="list-style-type: none"> Water source: <ul style="list-style-type: none"> FGVPM Besout 7 Estate: Tube well and Government (LAP) FGVPM Besout 6 Estate: Government (LAP) Water sampling: <ul style="list-style-type: none"> FGVPM Besout 7 Estate: Latest on 29/05/2025 with reference number WQA/2405/064 FGVPM Besout 6 Estate: Latest on 07/02/2023 with reference number WFP2300020 b) Monitoring of outgoing water, which may have negative impacts into the natural waterways has been detailed in the water management plan For the year 2025. c) Ways to optimise water and nutrient usage to reduce wastage, including rainwater harvesting practices has been detailed in the water management plan For the year 2025. Sighted evidence of water harvesting at Field Toilet at FGVPM Besout 6 Estate. d) Protection of water courses and wetlands, including maintaining, rehabilitating and/or enhance riparian/riparian buffer zones before, during and after replanting has been practiced. Buffer zone was maintained at Natural River with proper marking. Awareness signage on no chemical activities, no fishing has been placed at buffer zone area. Sample area visited as below: <ul style="list-style-type: none"> FGVPM Besout 7 Estate: Sungai Bernam and Sungai Terdah. FGVPM Besout 6 Estate: Sungai Erong and Sungai Daharoi. 	<p>Minor Non-Conformity</p>



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Criterion / Indicator		Assessment Findings	Compliance
		However, during a site visit to the buffer zone areas at FGVP Besout 06 Estate, specifically Sungai Erong at P14 and Sungai Daharoi at PM16, it was observed that the buffer zone markings were not present. This is not in compliance with the "Pengurusan Zon Penampungan" Procedure (FGVPM/L2/PAS-03, dated 23/01/2020), specifically Section 6.4.2.2 on Marking and Section 6.4.2.3 on Identification and Measurement. Therefore, a Minor non-conformity has been raised against this indicator.	
4.5.5.2	No construction of bunds, weirs and dams, which control or divert the flow of water, across main rivers or waterways passing through an estate.	The estates comply with this requirement, which is also subject to internal audits by SCCD personnel. During the field visit, no unauthorized construction was observed. This was further confirmed through employee interviews, which provided supporting evidence that no such activities had taken place.	Complied
Criterion 4.5.6 - Environmental conservation and protection Information shall be collected within or adjacent to the management area and appropriate measures are taken for the protection of the species or habitat following the HCV approach and relevant local authorities' requirements.			
4.5.6.1	The organisation, through engagement with stakeholders, shall assess, identify and record the presence and status of High Conservation Values that exist within or adjacent to the management area. The results of the assessment shall be incorporated into a management plan.	Referring to the circular from Malaysian Sustainable Palm Oil (MSPO) entitled resumption of new MSPO certification application and provision of temporary exemptions which issued in February 2025, a temporary exemption for the selected MSPO requirements i.e., HCV assessment. The circular mentioned that for High Conservation Value (HCV) assessment, exemptions are granted for existing certified areas with no new planting/development activities after 31/12/2019. Exemptions are granted once during the transition period. The subsequent surveillance or recertification audit shall fulfil the exempted requirements. The certificate holders should implement the requirements as soon as the documents or guidelines are finalized by the scheme owner.	Exempted



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Criterion / Indicator	Assessment Findings	Compliance
<p>4.5.6.2 If High Conservation Values, rare, threatened or endangered species are present, a management plan shall be established, effectively implemented and include:</p> <ul style="list-style-type: none"> a) Ensuring any legal requirements relating to the protection of the species are met; b) Discouraging any illegal or inappropriate hunting, fishing or collecting activities; c) Developing responsible measures to resolve human-wildlife conflicts; d) Putting in place measures such as enrichment of riparian areas, unplatable areas and other set-asides, to help sustain wild populations of rare, threatened or endangered species; and e) Protection of customary sites as well as allowing access to indigenous people and local communities. 	<p>Referring to the circular from Malaysian Sustainable Palm Oil (MSPO) entitled resumption of new MSPO certification application and provision of temporary exemptions which issued in February 2025, a temporary exemption for the selected MSPO requirements i.e., HCV assessment. The circular mentioned that for High Conservation Value (HCV) assessment, exemptions are granted for existing certified areas with no new planting/development activities after 31/12/2019. Exemptions are granted once during the transition period. The subsequent surveillance or recertification audit shall fulfil the exempted requirements. The certificate holders should implement the requirements as soon as the documents or guidelines are finalized by the scheme owner.</p>	<p>Exempted</p>
<p>4.5.6.3 The organisation shall demonstrate that periodic monitoring is carried out to assess changes in the status of High Conservation Values, and shall adapt its management plan at periodic intervals to ensure their effective protection.</p>	<p>Referring to the circular from Malaysian Sustainable Palm Oil (MSPO) entitled resumption of new MSPO certification application and provision of temporary exemptions which issued in February 2025, a temporary exemption for the selected MSPO requirements i.e., HCV assessment. The circular mentioned that for High Conservation Value (HCV) assessment, exemptions are granted for existing certified areas with no new planting/development activities after 31/12/2019. Exemptions are granted once during the transition period. The subsequent surveillance or recertification audit shall fulfil the exempted requirements. The certificate holders should implement the requirements as soon as the documents or guidelines are finalized by the scheme owner.</p>	<p>Exempted</p>
<p>Criterion 4.5.7 - Zero burning practices</p>		



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Criterion / Indicator	Assessment Findings	Compliance	
There shall be no open burning, except in situations allowed under the legal framework. Response and mitigation plans shall be established to prevent fire.			
4.5.7.1	There shall be no use of fire for preparing land for oil palm cultivation and replanting. Previous crops that are felled should be mowed down, chipped and shredded, windrowed or pulverised or ploughed and mulched or use for other commercial purposes.	FGV was committed to Zero Burning Practices. Refer https://www.fgvholdings.com/sustainability/policies-guidelines/ . For Replanting activities was carried out as per SOP.	Complied
4.5.7.2	Special approval for use of fire from relevant authorities shall be sought in areas where no other effective measures exist, previous crops are highly diseased, and there is a significant risk of disease spreading to the next crop. In such cases, the use of fire shall be carried out as prescribed by the relevant laws and guidelines.	The management opted for the no burning replanting policy, which includes chipping and plowing. There is no need to used fire in the process as there are no highly diseased palm prior to replanting.	N/A
4.5.7.3	The organisation shall prevent fire occurrence within and adjacent to the management area. A response and mitigation plan shall be established as part of the commitment to prevent fire.	Fire prevention plan has been established as per ERP Procedure. Communication on fire prevention has been given during stakeholder meeting on complex basis on 14/02/2023 and yearly stakeholder engagement dated 02/02/2025. Sighted signage on Fire Alert (FDRS) locate at Peat Area.	Complied



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MS 2530-4:2013 Malaysian Sustainable Palm Oil (MSPO) Part 4.1 Palm Oil Mill Including Supply Chain

Criterion / Indicator	Assessment Findings	Compliance	
4.1 Management commitment and responsibility			
<p>Criterion 4.1.1 – Criterion 1: Malaysian Sustainable Palm Oil (MSPO) policy</p> <p>There shall be a policy on the implementation of Malaysian Sustainable Palm Oil (MSPO) by the organisation to demonstrate its commitment. The policy shall emphasise commitment to continual improvement.</p>			
<p>4.1.1.1</p>	<p>A policy for the implementation of MSPO, emphasising commitment to continual improvement, shall be established, communicated and implemented.</p>	<p>FGV Holdings Berhad has established a policy for the implementation of MSPO to be adopted by all operating unit under FGV. Group Sustainability Policy (Policy Number: FGV/GSD/POL/03; Revision: 5.0; Effective Date: 26/02/2024) has been established as a objectives and guidelines for the fulfilment of company’s commitments with regard to sustainability matters which also means including implementation of MSPO. This policy shall also applicable and shall be adopted by all contractors, consultants, suppliers, vendors, and all other third-party companies associated with the company to instil responsible practices and minimum compliance with this policy.</p> <p>The policy emphasizes the company’s commitments to continuously improve the quality of the product and services by adopting the best possible approaches to enhance productivity and profitability by optimising resources and operational efficiencies, while eliminating or minimising negative impact on people and the environment. This will achieve by:</p> <ul style="list-style-type: none"> • Promoting Inclusive Economic Growth: <ul style="list-style-type: none"> - Enhancing livelihood - Profitability and Efficient Use of Resources - Obligation of Value Chain Partners • Respecting Human Rights: 	<p>Complied</p>



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Criterion / Indicator	Assessment Findings	Compliance
	<ul style="list-style-type: none"> - Equality and Non-Discrimination - Upholding Labour Standards - Respecting Rights of Indigenous Peoples and Local Communities - Health and Safety - Preventing Harassment and Abuse • Protecting the Environment <ul style="list-style-type: none"> - Efficient Use of Natural Resources - No Deforestation and Planting on Peat - Protection on Species - Protect High Biodiversity Value (HBV) & High Conservation Value (HCV) - Limitations on the Use of Hazardous Chemicals and Agrochemicals - Waste Management - No Open Burning/Use of Fire - Water Management <p>The above policy was communicated to the workers on 04/03/2025. For relevant stakeholders, it was communicated during the annual stakeholder meetings. Records of the briefings and meetings were verified during the audit. Additional briefings on the policy are conducted during morning briefing and training sessions, as outlined in the established training program. This was further supported by evidence from interviews with sampled workers during field visits, where they informed that the policy had been communicated to them through muster call and various training sessions. While they couldn't</p>	



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Criterion / Indicator		Assessment Findings	Compliance
		recall the policy word by word, they confirmed that its implementation reflected to their work environment.	
4.1.1.2	The continual improvement shall be based on social and environmental impacts, safety and health as well as new information and technology.	<p>An action plan for continual improvement, taking into account social and environmental impacts as well as safety and health, was established by the certification unit. The plan established by the mill includes both positive and negative impacts, as well as the action plan, objectives, targets, completion timeline, and expenditure costs. Continual improvement plan for the mill is incorporated in the following documents:</p> <ul style="list-style-type: none"> • Waste Management Action Plan • OSH Plan • SIA Management Plan • Mill Water Management Plan <p>In addition, there are specific documents established by the management specifically for continual improvement, where these documents are summarized from the plans mentioned above. Documented continual improvement for safety, social aspects, and the environment for the year 2024/2025 are outlined as follows:</p> <p>Safety</p> <ul style="list-style-type: none"> - Objectives: Maintaining zero industrial accidents in the operations at Besout Palm Oil Mill - Target: Zero accidents / No accidents - Action plan: The Occupational Safety and Health (OSH) plan is communicated to all personnel, and periodic training is conducted according to the OSH plan. - Completion timeline: 01/01/2024 to 31/12/2025 	Complied



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Criterion / Indicator	Assessment Findings	Compliance
	<p>Environment</p> <ul style="list-style-type: none"> - Objectives: Reduce TNB electricity usage at Besout Palm Oil Mill. - Target: Reduce electricity consumption to ensure it does not exceed 200 kWh per month. - Action plan: Upgrade the capacity of the mill, boiler, and turbine. - Completion timeline: 31/12/2026 <p>Social</p> <ul style="list-style-type: none"> - Objectives: Improve the infrastructure/facilities (housing) that are old and dilapidated for the mill's staff. - Target: Construct 12 housing units in the mill's residential area. - Action plan: Submit a budget application for housing and prepare a plan for the construction of new housing. - Completion timeline: 31/12/2024 (Completed) <p>Further verification during the audit found that the status of the above action plan is being implemented and has been carried out by the mill management, as evident through site visit and documentation review.</p> <p>FGVPI has establish a system to improve practices in line with new information and techniques or new industry standards and technology. Generally, new information and technology are gathered from the supplier and conference or seminar, compliance visit by government authority, etc. This information on new technology is disseminated to workers and staff through training sessions conducted once a year by vendors/suppliers or the mill</p>	



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Criterion / Indicator		Assessment Findings	Compliance
		manager and assistant manager.	
<p>Criterion 4.1.2 – New establishment New establishments are carried out with consideration of land status and size, current land use, alignment with authorities’ land use plan and industry-related government policies.</p> <p>Comprehensive HCV, environmental and social impact assessments are undertaken prior to new establishments, and a management plan is implemented, monitored and regularly updated in on-going operations.</p> <p>No new establishments are carried out on customary land without the owners’ free, prior and informed consent (FPIC).</p>			
4.1.2.1	<p>New establishment shall be carried out with consideration of the following:</p> <ul style="list-style-type: none"> a) No conversion of natural forest, protected areas and High Conservation Value areas after 31st December 2019; b) Land ownership; and c) Approval from the authorities. <p>Appropriate and viable conservation measures shall be adopted and implemented to minimise adverse impacts.</p>	<p>Verified from site visit, interview and document verification, there is no new establishment in the FGVPISB Besout POM. Hence, this requirement is not applicable.</p>	N/A
4.1.2.2	<p>An Environmental Impact Assessment (EIA) shall be conducted prior to a new establishment in accordance with legal requirements. If EIA is not required, an Environmental Aspect and Impact Assessment (EAIA) shall be conducted.</p> <p>The results of the EIA/EAIA shall be incorporated into a management plan(s) and/or operational procedures. The</p>	<p>Verified from site visit, interview and document verification, there is no new establishment in the FGVPISB Besout POM. Hence, this requirement is not applicable.</p>	N/A



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Criterion / Indicator		Assessment Findings	Compliance
	management plan and/or operational procedure shall be implemented, monitored and reviewed at periodic intervals.		
4.1.2.3	A social impact assessment (SIA) shall be conducted prior to new establishment in accordance with guidelines established by the scheme owner. The results of the SIA shall be incorporated into a management plan(s) and/or operational procedures. The management plan shall be implemented, monitored and reviewed at periodic intervals.	Verified from site visit, interview and document verification, there is no new establishment in the FGVPISB Besout POM. Hence, this requirement is not applicable.	N/A
4.1.2.4	An HCV assessment for new establishment shall be conducted in accordance with the scheme owner's guidelines.	Verified from site visit, interview and document verification, there is no new establishment in the FGVPISB Besout POM. Hence, this requirement is not applicable.	N/A
Criterion 4.1.3 – Criterion 3: Existing site management			
Standard operating procedures (SOP) shall be established for activities determined by the organisation.			
4.1.3.1	Standard operating procedures shall be appropriately documented, consistently implemented and monitored.	<p>The company has established the documented SOPs, guidelines and manual to be adopted by all mill under FGV group. Among of the SOPs, guidelines and manual are as follows:</p> <ul style="list-style-type: none"> • Mill Lestari Processing Manual which includes the best mill practices and technical part for mill activities. • Prosedur Kerja Selamat (Safe Working Procedure), covering, among others, the following: <ul style="list-style-type: none"> - Operasi Penerimaan dan Penggredan BTS [Doc. No.: FPI-PK-004(A); Date Issued: 14/05/2022] - Operasi Loading Ramp [Doc. No.: FPI-PK-004(B); Date Issued: 14/05/2022] - Operasi Marshalling Yard [Doc. No.: FPI-PK-005; Date Issued: 14/05/2022] 	Opportunity for Improvement (OFI)



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Criterion / Indicator	Assessment Findings	Compliance
	<ul style="list-style-type: none"> - Operasi Stesen Steriliser [Doc. No.: FPI-PK-006; Date Issued: 14/05/2022] - Operasi Kren [Doc. No.: FPI-PK-007; Date Issued: 14/05/2022] - Operasi Thresher [Doc. No.: FPI-PK-008; Date Issued: 14/05/2022] - Bekerja Di Ruang Terkurung [Doc. No.: FPI-PK-029; Date Issued: 05/02/2024] - Pengurusan Kontraktor, Pembekal, Pemborong dan Pelawat [Doc. No.: FPI-PK-048; Date Issued: 14/05/2022] - Pengurusan HIRADC [Doc. No.: FPI-PK-100; Date Issued: 14/05/2022] - Pengurusan ERP [Doc. No.: FPI-PK-101; Date Issued: 14/05/2022] <ul style="list-style-type: none"> • Mill Standard Operating Procedure • Mill Quality Management Manual • Manual Kelestarian (Sustainability) <p>All the above guidelines and manuals are found adequate and covering all mill activities, written in Malay. Date of latest review is made available for each guideline and manual.</p> <p>Relevant workflow / procedures are displayed at every workstation as a method to ensure the procedure are consistently implemented at all levels. Monitoring of mill operations was conducted on daily basis by the Mill Supervisor, Assistant Manager and Mill Manager through physical inspection and checklist workstation.</p> <p>Furthermore, random interview session with workers and site verification at workstation (i.e. press station, boiler, sterilizer, store,</p>	



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Criterion / Indicator	Assessment Findings	Compliance
	<p>etc.) and found that the workers are able to demonstrate understanding on safety requirements and know the standard requirements of the job assigned to them. Through site verification, document review, and interviews conducted with sampled workers during the audit, it was found that FGVPISB Besout POM is implementing the mill's best practices. Currently, the mechanism used to check implementation of the mill best practices is through internal audit, Regional Controller visit and daily monitoring for mill operation conducted by Mill Manager, Assistant Manager and Mill Supervisor.</p> <p>Internal Audit for scheme MSPO is conducted by Group Sustainability Division (GSD) to the mill, in order to ensure that the procedures are implemented consistently. Reports of the internal audit report were made available during the audit for verification. The latest internal audit was conducted on 27 to 28/01/2025.</p> <p>Following the internal audit reports, there were 14 non-conformities related to MSPO requirements. According to the same reports, the status of the non-conformities (NCs) was found to be closed within the timeframe given.</p> <p>Following with the internal audit process, a management review was conducted on 05/02/2025. Among the agenda discussed during the meetings are internal audit findings.</p> <p>Regulatory authority visits to the mill are one of the mechanisms for monitoring compliance with applicable legal requirements. All authority visits are documented in the Department of Occupational Safety & Health (DOSH) and Department of Environment (DOE) logbooks for the mill. Most of the visits to the mill by DOSH are for machinery inspection.</p>	



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		Despite the above, referring to the letter from HQ regarding the standardization of the housing allowance for all workers, this presents an opportunity to improve the implementation of the housing allowance rate to ensure alignment with the Polisi Ganjaran.	
Criterion 4.1.4 – Training and competency All employees, contractors, smallholders and/or direct suppliers shall be appropriately trained.			
4.1.4.1	A training needs analysis shall be identified for all employees, contractors and direct suppliers.	Mill management has established training needs of individual employees prior to planning and implementation of the training programmes with the purpose of providing the specific skill and competency required for all employees based on their job description. The training need analysis was conducted based on the job designation and training required by the job type including the contractors. This has been verified in Training Need Analysis (TNA)/Keperluan Latihan Tahun 2025 which covers aspects of the environment, good agriculture practice, social, and safety and health.	Complied
4.1.4.2	A training programme based on training need analysis shall be documented and implemented. Evaluations of the effectiveness of training shall be conducted.	<p>A documented training programme has been developed and available in 'Jadual Latihan Tahun 2024 (Petugas & Kontraktor)'. The training programme covers aspects of safety, health, environment, and social matters, involving staff, workers, and contractors as well. Records of the training conducted are kept maintained by the certification unit in the folder related to training. Referring to the training records, it was found that training was conducted as planned based on the developed training programme. Training evaluation form were provided to the workers after training session to evaluate status of their competency.</p> <p>It was observed that the above records consist of all necessary information (attendance, photos, and training contents). Example of the verified records are as follows:</p>	Complied



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Criterion / Indicator		Assessment Findings		Compliance
		Training	Date	
		Briefing on employment contract	10/01/2025	
		Solid waste management and chemical spillage	28/02/2025	
		Schedule waste management	06/02/2025	
		Zero burning briefing	03/02/2025	
		Briefing MSPO to contractors and sub-contractors including FFB supplier	21/01/2025 and 04/03/2025	
		Briefing on company policies	16/01/2025, 24/01/2025 and 04/03/2025	
		Briefing on HIRARC	24/02/2025	
		Chemical handling training	13/02/2025	
		Noise exposure management	18/02/2025	
		Safe working procedure for schedule waste	24/02/2025	
		Briefing for complaint and grievances procedure	06 & 13/11/2024	
		Training on fire drill	06/05/2024	
		Supply chain training	12/09/2024 and 16/01/2025	
		First aid training	14/10/2024 and 04/03/2025	
		<p>Interview with sampled workers at workstation found that the workers have been trained in their specific task, safety and emergency procedures and mentioned that the training was conducted on a yearly basis. For policy, the briefing was conducted during the morning briefing session.</p> <p>Based on the documents reviewed and interviews conducted, it was concluded that the training program has been effectively established.</p>		



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Criterion / Indicator		Assessment Findings	Compliance				
		It also indicates that the participants have undergone training and have a good understanding of their job functions and responsibilities.					
4.1.4.3	Where contractors are engaged, they shall conform with MSPO requirements and provide required documentation and information in line with tasks contracted to them.	<p>The management has engaged contractor for outsourced service in premises. The contractor also has exposed with the information on the MSPO requirement. Other than that, the contractor was invited to join a stakeholder meeting that was organized by management. Sighted the evidence:</p> <p>Details of information on training for contractor:</p> <table border="1"> <tr> <td>Training to External Stakeholder</td> <td>Training compliant and grievance procedure was done conducted to external stakeholder on 04/03/2025 during stakeholder meeting.</td> </tr> <tr> <td>Acknowledgement MSPO Information</td> <td>The contractor has signed the form related on acknowledgement MSPO information and code of conduct.</td> </tr> </table>	Training to External Stakeholder	Training compliant and grievance procedure was done conducted to external stakeholder on 04/03/2025 during stakeholder meeting.	Acknowledgement MSPO Information	The contractor has signed the form related on acknowledgement MSPO information and code of conduct.	Complied
Training to External Stakeholder	Training compliant and grievance procedure was done conducted to external stakeholder on 04/03/2025 during stakeholder meeting.						
Acknowledgement MSPO Information	The contractor has signed the form related on acknowledgement MSPO information and code of conduct.						
<p>Criterion 4.1.5 - Economic and financial viability plan A documented business or management plan shall be established to demonstrate attention to economic and financial viability.</p>							
4.1.5.1	A documented business or management plan shall be established, implemented and reviewed at periodic intervals appropriate to the scale and nature of the organisation.	<p>FGVPISB Besout POM has established a business plan in the document entitled 'Budget 2025 to 2029,' which outlines information for year 2025 to 2029 on production, palm products, staff and worker requirements, estimated OER and KER, processing costs, and more. The document serves as a guide for conducting daily operations and managing expenses prudently in accordance with the budget allocation.</p> <p>Review the business plan, found that the plan demonstrates attention to economic and financial viability.</p>	Complied				



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Criterion / Indicator		Assessment Findings	Compliance								
4.1.5.2	The business or management plan shall include: a) FFB, OER and KER forecast; b) Cost of production: cost per tonne of product; and c) Price forecast.	Reflecting to the indicator 4.1.5.1, the business plan outlined in the document entitled 'Budget 2025 to 2029,' includes the following: a) FFB, OER and KER forecast b) Production costs presented as cost per tonne, i.e., RM/Mt c) Price forecast for FFB, CPO and PK.	Complied								
Criterion 4.1.6 – Commitment to contribute to local sustainable developments Documentation on commitment to contribute to local sustainable development are available and reviewed.											
4.1.6.1	The organisation shall contribute to local development in consultation with stakeholders through appropriate programmes.	The management has contributed to local development in consultation with the local communities. There is a record for the CSR programme are made with surrounding community. Sighted the evidence: Details of information on CSR programme: <table border="1" data-bbox="1070 898 1865 1129"> <thead> <tr> <th>Document</th> <th>CSR Record File</th> </tr> </thead> <tbody> <tr> <td>CSR No 1</td> <td>Donation to SK Seri Besout on 15/02/2024</td> </tr> <tr> <td>CSR No 2</td> <td>Donation to SK Seri Besout on 20/05/2024</td> </tr> <tr> <td>CSR No 3</td> <td>Donation to employee during Hari Raya & Sport Day</td> </tr> </tbody> </table>	Document	CSR Record File	CSR No 1	Donation to SK Seri Besout on 15/02/2024	CSR No 2	Donation to SK Seri Besout on 20/05/2024	CSR No 3	Donation to employee during Hari Raya & Sport Day	Complied
Document	CSR Record File										
CSR No 1	Donation to SK Seri Besout on 15/02/2024										
CSR No 2	Donation to SK Seri Besout on 20/05/2024										
CSR No 3	Donation to employee during Hari Raya & Sport Day										
Criterion 4.1.7 – Complaints and grievances handling. A mechanism shall be established to handle and document complaints and grievances.											
4.1.7.1	A system or procedure for dealing with complaints and grievances shall be established, documented and communicated to employees and stakeholders. The mechanism shall ensure no reprisal against complainants and maintain confidentiality and anonymity when necessary.	The management has established a system for dealing with complaints and grievances. The management also has provided training to the worker regarding of complaint and grievances procedure. Sighted the evidence:	Complied								



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Criterion / Indicator		Assessment Findings	Compliance												
		<p>Details of information on complaint & grievance procedure:</p> <table border="1"> <tr> <td>Document</td> <td>Group Grievance Management SOP</td> </tr> <tr> <td>Reference</td> <td>FGV/GGD/SOP/20</td> </tr> <tr> <td>Version</td> <td>00</td> </tr> <tr> <td>Date</td> <td>03/01/2024</td> </tr> </table> <p>The management also has conducted training to the internal stakeholder staff and workers and external stakeholder during the meeting. The information given relates to the procedure, complaint and grievance. Sighted the evidence:</p> <p>Details of information on training to stakeholder:</p> <table border="1"> <tr> <td>Training to Internal Stakeholder</td> <td>Training compliant and grievance procedure was done conducted to staffs and worker on 10/01/2025 during muster briefing</td> </tr> <tr> <td>Training to External Stakeholder</td> <td>Training compliant and grievance procedure was done conducted to external stakeholder on 04/03/2025 during stakeholder meeting</td> </tr> </table>	Document	Group Grievance Management SOP	Reference	FGV/GGD/SOP/20	Version	00	Date	03/01/2024	Training to Internal Stakeholder	Training compliant and grievance procedure was done conducted to staffs and worker on 10/01/2025 during muster briefing	Training to External Stakeholder	Training compliant and grievance procedure was done conducted to external stakeholder on 04/03/2025 during stakeholder meeting	
Document	Group Grievance Management SOP														
Reference	FGV/GGD/SOP/20														
Version	00														
Date	03/01/2024														
Training to Internal Stakeholder	Training compliant and grievance procedure was done conducted to staffs and worker on 10/01/2025 during muster briefing														
Training to External Stakeholder	Training compliant and grievance procedure was done conducted to external stakeholder on 04/03/2025 during stakeholder meeting														
4.1.7.2	The system shall be able to resolve disputes in an effective, timely and appropriate manner and is accepted by all parties.	<p>The management has established system to resolve disputes in an effective, timely and appropriate manner that is accepted by all parties. Sighted the evidence:</p> <p>Details information on system of complaint & grievance:</p> <table border="1"> <tr> <td>Document</td> <td>Complaint Form Complaint Online (Suara Kami) Complaint Flowchart</td> </tr> <tr> <td>Complaint Form</td> <td>Display at office</td> </tr> <tr> <td>Complaint Flowchart</td> <td>Display at notice board</td> </tr> <tr> <td>Complaint Box</td> <td>Install at office</td> </tr> </table>	Document	Complaint Form Complaint Online (Suara Kami) Complaint Flowchart	Complaint Form	Display at office	Complaint Flowchart	Display at notice board	Complaint Box	Install at office	Complied				
Document	Complaint Form Complaint Online (Suara Kami) Complaint Flowchart														
Complaint Form	Display at office														
Complaint Flowchart	Display at notice board														
Complaint Box	Install at office														



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Criterion / Indicator		Assessment Findings	Compliance								
		<p>From the establishment system, it was mentioned that any complaint was resolved within specific timeframe: Detail information on timeframe complaint & grievance:</p> <table border="1"> <tr> <td>Ranking</td> <td>First Response Timeline</td> </tr> <tr> <td>High</td> <td>Up to 3 working days</td> </tr> <tr> <td>Medium</td> <td>Up to 10 working days</td> </tr> <tr> <td>Low</td> <td>Up to 15 working days</td> </tr> </table>	Ranking	First Response Timeline	High	Up to 3 working days	Medium	Up to 10 working days	Low	Up to 15 working days	
Ranking	First Response Timeline										
High	Up to 3 working days										
Medium	Up to 10 working days										
Low	Up to 15 working days										
4.1.7.3	Complaints and resolutions for the last 24 months shall be documented and made available to affected stakeholders upon request.	<p>Complaints and resolutions for the last 24 months has documented and made available to affected stakeholders upon request. The complaint form was recorded in the office for their monitoring and action taken. Sighted the evidence: Details of information sample of Complaint & Grievance Form:</p> <table border="1"> <tr> <td>Document</td> <td>Complaint Form</td> </tr> <tr> <td>Report No 1</td> <td>Date Received: 20/03/2024 Date Resolved: 20/03/2024</td> </tr> <tr> <td>Report No 2</td> <td>Date Received: 10/02/2025 Date Resolved: 10/02/2025</td> </tr> <tr> <td>Issue</td> <td>Complaint related housing repair at line site of employee</td> </tr> </table>	Document	Complaint Form	Report No 1	Date Received: 20/03/2024 Date Resolved: 20/03/2024	Report No 2	Date Received: 10/02/2025 Date Resolved: 10/02/2025	Issue	Complaint related housing repair at line site of employee	Complied
Document	Complaint Form										
Report No 1	Date Received: 20/03/2024 Date Resolved: 20/03/2024										
Report No 2	Date Received: 10/02/2025 Date Resolved: 10/02/2025										
Issue	Complaint related housing repair at line site of employee										
<p>Criterion 4.1.8 – Internal audit An internal audit shall be planned and conducted annually to ensure conformance to MSPO requirements.</p>											
4.1.8.1	Procedures for planning, conducting, reporting of audit as well as follow up shall be established.	FGV has established a procedure entitled Internal Audit of Sustainability Certification (SOP No.: FGV/GSD-SCCD/SOP/04; Version No.: 0.0; Effective Date: 03/09/2020) to be adopted by all operating units. The objective of this procedure is to provide guidance on the implementation of internal audits and reviews to ensure compliance with the MSPO certification standard and other	Complied								



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	<p>sustainability certifications for the companies within the FGV Holdings Berhad group. This procedure covers all internal audits for the sustainable palm oil certification process carried out at estates, mills, and other certification units under the FGV Group. As specified in Section 7.1.2 of the procedure, the frequency of internal audits is at least once a year.</p> <p>Among other outlines in the procedure are the following:</p> <ul style="list-style-type: none"> • Responsibility of the lead auditor, auditor, and auditee • Annual Internal Audit Planning • Internal Audit Schedule • Assessment • Reporting and Presentation of Internal Audit Findings <p>Audit plans were submitted through email by Lead Auditor from Group Sustainability Department (GSD) to the mill on 15/01/2025. Audit plan consists of information as below:</p> <ul style="list-style-type: none"> • Date/Day • Programme • Name of Auditor • Time of Audit <p>The latest internal audit was conducted on 27 to 28/01/2025. A total of 14 non-conformities (NC) were identified during the internal audit. Furthermore, the internal audit checklist was reviewed, highlighting both strong and weak points, thereby identifying potential areas for further improvement. Root cause analysis, action plan, and preventive measures for the non-conformities raised were documented and made available in the form entitled 'Pelan Tindakan Ketidakpatuhan Internal Audit'. All non-conformities were</p>	



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Criterion / Indicator		Assessment Findings	Compliance
		satisfactorily closed on 08/03/2025, as evidenced by the email communication between mill management and the Lead Auditor. As stated in section 7.8.2 of the procedure entitled Internal Audit of Sustainability Certification (SOP No.: FGV/GSD-SCCD/SOP/04; Version No.: 0.0; Effective Date: 03/09/2020), the result of the internal audit will be discussed in the management review meeting. The report and results from the internal audit have been made available and discussed during the management review meeting, which has been conducted on 05/02/2025.	
4.1.8.2	Root cause analysis for each nonconformity raised shall be carried out to determine the appropriate corrective action.	The latest internal audit was conducted on 27 to 28/01/2025. A total of 14 non-conformities (NC) were identified during the internal audit. Furthermore, the internal audit checklist was reviewed, highlighting both strong and weak points, thereby identifying potential areas for further improvement. Root cause analysis, action plan, and preventive measures for the non-conformities raised were documented and made available in the form entitled 'Pelan Tindakan Ketidapatuhan Internal Audit'. All non-conformities were satisfactorily closed on 08/03/2025, as evidenced by the email communication between mill management and the Lead Auditor.	Complied
Criterion 4.1.9 – Management review			
Management shall annually review its MSPO implementation to ensure its continuing suitability, adequacy and effectiveness.			
4.1.9.1	The organisation shall review its MSPO implementation annually covering the following: a) The status of actions from the previous management reviews; b) Changes in:	FGV has established a procedure entitled Management Review (SOP No.: FGV/GSD-SCCD/SOP/06; Version No.: 0.0; Effective Date: 03/09/2020) to be adopted by all operating units. The objective of this procedure is to ensure that continuous assessments are carried out to meet the certification requirements of the MSPO sustainability standard and other sustainability certifications for the companies within the FGV Holdings Berhad group. It also ensures that corrective	Complied



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Criterion / Indicator	Assessment Findings	Compliance
<p>i) External and internal issues that are relevant to the MSPO system; and</p> <p>ii) The needs and expectations of interested parties (stakeholders), including compliance obligations.</p> <p>c) The extent to which MSPO management plans have been achieved;</p> <p>d) Information on the organisation’s performance including trends in:</p> <p>i) Nonconformities and corrective actions;</p> <p>ii) Monitoring and measurement results;</p> <p>iii) Fulfilment of its compliance obligations; and</p> <p>iv) Audit results.</p> <p>e) Adequacy of resources;</p> <p>f) Relevant communication(s) from stakeholders including complaints; and</p> <p>g) Opportunities for continual improvement.</p>	<p>actions, preventive measures, and improvements are implemented on an ongoing basis. Section 7.1.1 of the procedure states that the management of internal and external audit findings must be discussed during the management review meetings. In practice, the management review meeting will be conducted after the internal audit.</p> <p>Latest management review meeting was conducted on 05/02/2025, attended by Mill Manager, Assistant Manager, Mill Executive, Admin Executive, System Assistant, Weighbridge Clerk, Store Clerk, Laboratory Analyst, Mill Supervisor, Foreman, Assistant Quality Supervisor (AQS) and Chargeman. Major issues discussed in the management review meeting are results and improvement from internal and external audit findings from previous audit report including status and dateline. Among other agenda discussed as follows:</p> <ul style="list-style-type: none"> • Introduction: Issues identified during the internal audit and improvements made prior to the external audit. • Internal Audit Results and Action Plan Status: Non-conformities identified and the status of corrective action implementation, including the fulfilment of compliance obligations assessed during the internal audit. • External Audit Report: Non-conformities identified and the status of corrective action implementation. • Complaints, Grievances, and Stakeholder Feedback: All grievances and feedback will be addressed within 14 working days, with responses communicated to the complainant. • Changes in Operations/Management: No changes in mill operations or management. 	



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Criterion / Indicator		Assessment Findings	Compliance																
		<ul style="list-style-type: none"> Recommendations for Continuous Improvement: Increase yield, reduce chemical usage, minimize waste, and implement good management practices related to High Conservation Value (HCV) areas. 																	
4.2 Transparency																			
Criterion 4.2.1- Communication and consultation																			
A system or procedure(s) for transparent communication and consultation with stakeholders shall be established, documented and implemented.																			
4.2.1.1	Communication and consultation procedures shall be established and communicated to relevant stakeholders.	<p>The management has established communication procedures for internal and external stakeholders. This document was accessible to stakeholders as sighted at notice board. The information being disseminated to the Internal and External Stakeholders either through the Townhall Session or External Stakeholders’ Meeting.</p> <p>Details of information communication procedure:</p> <table border="1"> <tr> <td>Document</td> <td>SOP Consultation and Communication</td> </tr> <tr> <td>Reference</td> <td>FGV/FGVPM/II/IMS/ 15/006</td> </tr> <tr> <td>Date</td> <td>01/11/2021</td> </tr> <tr> <td>Revision</td> <td>00</td> </tr> </table> <p>The latest stakeholder meeting was conducted with attendance from various groups of stakeholders including the Government Agencies, Local Community and neighbouring estates.</p> <p>Details of information stakeholder meeting:</p> <table border="1"> <tr> <td>Document</td> <td>Minutes of Meeting Stakeholder</td> </tr> <tr> <td>Date</td> <td>04/03/2025</td> </tr> <tr> <td>Venue</td> <td>FGV Besout Mill Meeting Room</td> </tr> <tr> <td>Attendance</td> <td>Government Agency FFB Supplier, Contractor Neighbour Estate, FFB Ramp</td> </tr> </table>	Document	SOP Consultation and Communication	Reference	FGV/FGVPM/II/IMS/ 15/006	Date	01/11/2021	Revision	00	Document	Minutes of Meeting Stakeholder	Date	04/03/2025	Venue	FGV Besout Mill Meeting Room	Attendance	Government Agency FFB Supplier, Contractor Neighbour Estate, FFB Ramp	Complied
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Criterion / Indicator		Assessment Findings	Compliance						
4.2.1.2	Stakeholders shall be identified. A list of stakeholders and records of all consultations, communications and actions taken in response to input from stakeholders, shall be maintained.	<p>The management has established the list of stakeholders there were information regarding name, address, telephone number for contractor, supplier, government agency, industry, head of committee surrounding and schools. Sighted the evidence:</p> <p>Details information on the list of stakeholders:</p> <table border="1"> <tr> <td>Document</td> <td>List of Stakeholder</td> </tr> <tr> <td>Reference</td> <td>Year 2025</td> </tr> <tr> <td>Stakeholder</td> <td>Government Agencies Supplier and contractor Neighbour mill and estate Neighbour village & community Transporter School & NGO</td> </tr> </table>	Document	List of Stakeholder	Reference	Year 2025	Stakeholder	Government Agencies Supplier and contractor Neighbour mill and estate Neighbour village & community Transporter School & NGO	Complied
Document	List of Stakeholder								
Reference	Year 2025								
Stakeholder	Government Agencies Supplier and contractor Neighbour mill and estate Neighbour village & community Transporter School & NGO								
4.2.1.3	A management official shall be nominated to be responsible for communications and consultation.	<p>The appointment letter for management official to be responsible for communication and any complaint from stakeholder. This is to ensure the sustainability matters with relevant stakeholders are compiled and recorded. Sighted the evidence:</p> <p>Details of information on the appointment letter:</p> <table border="1"> <tr> <td>Document</td> <td>Appointment Letter</td> </tr> <tr> <td>Date</td> <td>18/01/2023</td> </tr> <tr> <td>Position</td> <td>Admin Executive</td> </tr> </table>	Document	Appointment Letter	Date	18/01/2023	Position	Admin Executive	Complied
Document	Appointment Letter								
Date	18/01/2023								
Position	Admin Executive								
4.2.1.4	The organisation shall provide the information requested by relevant stakeholders and management documents shall be publicly available, except those limited by commercial confidentiality or disclosure that could result in negative environmental or social outcomes. Information and documents shall be in appropriate languages and forms.	<p>The management had established the standard of procedure for consultation and communication for effective communication system with internal and external stakeholders. For stakeholders, the mode of communication is two ways communication, internal memo, notice board, MSPO meeting. This procedure complaint & grievance also was informed to the external stakeholder during stakeholder meeting. Sighted the evidence:</p>	Complied						



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Criterion / Indicator		Assessment Findings	Compliance																
		Details of information on the communication procedure: <table border="1"> <tr> <td>Document</td> <td>SOP Consultation and Communication</td> </tr> <tr> <td>Reference</td> <td>FGV/FGVPM/II/IMS/ 15/006</td> </tr> <tr> <td>Date</td> <td>01/11/2021</td> </tr> <tr> <td>Revision</td> <td>00</td> </tr> </table> Details of information on the stakeholder meeting: <table border="1"> <tr> <td>Document</td> <td>Minutes of Meeting Stakeholder</td> </tr> <tr> <td>Date</td> <td>04/03/2025</td> </tr> <tr> <td>Venue</td> <td>FGV Besout Mill Meeting Room</td> </tr> <tr> <td>Attendance</td> <td>Government Agency FFB Supplier, Contractor Neighbour Estate, FFB Ramp</td> </tr> </table>	Document	SOP Consultation and Communication	Reference	FGV/FGVPM/II/IMS/ 15/006	Date	01/11/2021	Revision	00	Document	Minutes of Meeting Stakeholder	Date	04/03/2025	Venue	FGV Besout Mill Meeting Room	Attendance	Government Agency FFB Supplier, Contractor Neighbour Estate, FFB Ramp	
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Criterion 4.2.2 – Traceability A system or procedure(s) for traceability along the supply chain shall be established and documented whereby traceability starts at the plantation and/or smallholding. Traceability model starts at oil palm dealer/palm oil mill.																			
4.2.2.1	The organisation shall establish, implement and maintain a standard operating procedure to comply with the requirements for traceability of the relevant product(s).	FGV has established traceability procedure to be adopted by all mills. This procedure documented in the procedure entitled Standard Operating Procedure (SOP) MSPO Supply Chain Certification (Mill) [SOP No.: FGV/GSD-SCCD/SOP/006; Version No.: 1.0; Effective Date: 07/01/2021]. The objective of the procedure is to ensure compliance of the MSPO traceability requirement. The above procedure also outlined the process of the FFB delivery and despatch of CPO & PK from the mill. Section 8.0 of the procedure clearly presents a flowchart detailing the steps from receiving FFB to the dispatch of palm products, along with the relevant documentation for each stage.	Complied																



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Criterion / Indicator		Assessment Findings	Compliance
		Based on the document review and interviews with mill personnel, it is evident that the procedure has been implemented accordingly.	
4.2.2.2	<p>Records of sales, delivery or transportation of products shall be maintained. The information and records shall include at least the following information:</p> <p>a) The name and address of the seller/buyer;</p> <p>b) Product(s) identification including the applicable supply chain models (i.e., mass balance or segregation);</p> <p>c) The quantity of the products delivered;</p> <p>d) The loading or delivery date;</p> <p>e) Related transportation documentation with a unique identification number;</p> <p>f) MSPO certificate number; and</p> <p>g) MSPO certificate validity.</p>	<p>FGVPISB Besout POM maintains the records of CPO/PK storage and recorded in the daily production summary report as well as for CPO and PK dispatch. The mill has received MSPO certified FFB from certified suppliers under FGVP. However, as to the date of audit, there is no sales of MSPO Certified CPO and PK. Despite that, procedure entitled Standard Operating Procedure (SOP) MSPO Supply Chain Certification (Mill) [SOP No.: FGV/GSD-SCCD/SOP/006; Version No.: 1.0; Effective Date: 07/01/2021] was established with the objective of ensuring compliance with the requirements stated in the MSPO traceability requirement.</p> <p>Under section 6.8.1 of the procedure states that the mill shall ensure that all documents related to incoming and outgoing palm products are contain information as follows:</p> <ul style="list-style-type: none"> • Name and address supplier and buyer; delivery note from supplier and weighbridge ticket from buyer. • Model of MSPO SCCS (Mass Balance/Segregation) • Quantity of product • Date of delivery • Unique identification no. • MSPO certificate no.; dicetak dalam tiket timbang (pengantaran) and cop (nota hantaran atau surat makluman dari pembekal) • Date of certificate validity 	Complied



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		<p>Example of FFB, CPO and PK records were verified during the audit as below:</p> <p>➤ FFB delivery:</p> <ul style="list-style-type: none">a) Supplier: FGVPM Ladang Besout 06 Ladang FGVPM Besout 6, 35600 Sungkai, Perak, Malaysia. Buyer: Kilang Sawit Besout 35600 Sungkai, Perak Darul Ridzuan.b) Fresh Fruit Bunches (FFB)c) 7.15 Mtd) 25/01/2025e) DO No: 45542501377, Lorry No: CBD 2459f) Letter entitled Makluman Status BTS Ladang Besout 06 [Bil: (455/2-1-1)] which is stated the MSPO certificate number and date of MSPO certificate. <p>➤ PK delivery:</p> <ul style="list-style-type: none">a) Supplier: Kilang Sawit Besout 35600 Sungkai, Perak Darul Ridzuan. Buyer: FGV Kernel – Pandamaran Lot PT 596, Jalan Raja Lumu, Kawasan Perindustrian, 42009 Pandamaran, Selangor.b) Palm Kernel (PK)c) 45.32 Mtd) 04/09/2024e) DO No: 7400042031, Lorry No: WA 3845 Ef) Not applicable (sold as non-certified)g) Not applicable (sold as non-certified)	
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Criterion / Indicator		Assessment Findings	Compliance
		<p>➤ CPO delivery:</p> <p>a) Supplier: Kilang Sawit Besout 35600 Sungkai, Perak Darul Ridzuan. Buyer: FGV IFFCO Sdn Bhd (P.Klang) Lot 596, Lebuh Raja Lumu, 42009 Pandamaran Industrial Estate, Selangor.</p> <p>b) Crude Palm Oil (CPO)</p> <p>c) 38.85 Mt</p> <p>d) 22/01/2025</p> <p>e) DO No: 7400042445, Lorry No: WYH 7186</p> <p>f) Not applicable (sold as non-certified)</p> <p>g) Not applicable (sold as non-certified)</p>	
4.2.2.3	The organisation shall appoint a management representative(s) who have overall responsibility and authority for the organisation's traceability.	<p>FGVPISB Besout POM has identified the person in charge (PIC) for all processes in in implementing the traceability procedure requirements.</p> <p>Sections 5.1 to 5.8 of the procedure entitled Standard Operating Procedure (SOP) MSPO Supply Chain Certification (Mill) [SOP No.: FGV/GSD-SCCD/SOP/006; Version No.: 1.0; Effective Date: 07/01/2021] describe the responsibilities of relevant personnel at critical control points, including MSPO SCCS Committee Members, Sustainability Compliance & Certification (SCCD), FGV Logistic Department, Unit Compliance FGVPI (HQ), Manager, Assistant Manager, Weighbridge Clerk, and Operations Supervisor/Laboratory Analyst/FFB Officer for the implementation of traceability system.</p> <p>Section 5.1 of the procedures states that the MSPO SCCS Committee Members are responsible for implementing the MSPO</p>	Complied



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		<p>SCCS or, in other words, the traceability system at the mill. Meanwhile, Section 5.5 of the procedures states that the Manager must ensure that the MSPO sustainability requirements for the mill's traceability system are continuously implemented. The Manager is also listed as the person responsible for verifying product documents and delivery notes for each consignment sent to customers. In addition, the Manager is responsible for appointing members of the MSPO SCCS Committee and for carrying out the monthly declaration of BTS receipts, as well as the production of CPO and PK each month.</p> <p>Furthermore, the mill has established its organizational structure, led by the mill manager and supported by appropriate personnel. When necessary, personnel from various departments are invited to assist in implementing the standard operating procedures (SOPs). This arrangement is reflected in the organizational chart entitled 'Carta Organisasi AJK Sistem SCCS Kilang Sawit Besout Tahun 2025'. Appointment letter for SCCS Committee dated 07/01/2024 were made available for verification.</p> <p>Moreover, to ensure the traceability system is properly monitored such as monitoring delivery records and the traceability of FFB sent to the palm oil mill, the mill management has appointed the Weighbridge Clerk as the person in charge, responsible for the traceability of FFB, CPO, and Kernel. This has been verified through letter of appointment dated 22/10/2022 signed by mill manager.</p>	
4.2.2.4	The organisation shall establish and maintain accurate and up-to-date records to provide evidence of conformity in the implementation of the traceability system. The records shall be maintained for the minimum of 24 months.	FGVPISB Besout POM has established and maintained accurate and up-to- date records to provide evidence of conformity in the implementation of the traceability system. Section 5.3 Retention of Records of procedure entitled Standard Operating Procedure (SOP) MSPO Supply Chain Certification (Mill) [SOP No.: FGV/GSD-	Complied



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Criterion / Indicator		Assessment Findings	Compliance
		<p>SCCD/SOP/006; Version No.: 1.0; Effective Date: 07/01/2021] mentioned that all records related to traceability are retained for a period of 3 years for reference and audit purposes.</p> <p>Interview with the PIC has confirmed that they are aware on this requirement. Even though there is no transaction of any MSPO certified products, examples of relevant records such as incoming and outgoing material and product inventories, production reports, and dispatch records were available during the audit. Records of internal audit reports, training sessions, and management review meetings from the years 2023 to 2025 were also provided for verification. All records were found to be properly updated and maintained for a minimum period of three years.</p>	
4.2.2.5	The organisation shall have documented procedure for handling nonconforming palm oil products and/or documents.	<p>FGVPISB Besout POM has established documented procedure for handling non-conforming palm oil products and/or documents as evident in the Standard Operating Procedure (SOP) MSPO Supply Chain Certification (Mill) [SOP No.: FGV/GSD-SCCD/SOP/006; Version No.: 1.0; Effective Date: 07/01/2021].</p> <p>Under section 6.8.2 of the above procedure have clearly explained the definition and guidelines for handling non-conforming palm oil product and/or documents. In the event of non-conforming documents from the FFB supplier, the following actions are applied:</p> <ul style="list-style-type: none"> • The mill will obtain clarification from the supplier. • Corrections to the documents will be made by the FFB supplier. • The weighbridge clerk will record the receipt on the weighbridge ticket. • If clarification or correction of the documents is not obtained, the entire delivery of FFB will be recorded as uncertified. 	Complied



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Criterion / Indicator		Assessment Findings	Compliance
		<p>For non-conforming products, if there is a suspension or revocation of the mill's certification noticed by the mill after processing has started, the mill must downgrade the entire volume of the affected processed products to uncertified and update the records accordingly. If the certification is suspended or revoked and the dispatch has already been made, the mill must notify the buyer that the mill's certification has been suspended or revoked, and the buyer must downgrade the dispatch product accordingly.</p> <p>As to the date of audit, there is no cases of non-conforming product occurred as verified during documentation review and interview with the person responsible on traceability system.</p>	
4.2.2.6	<p>Traceability Model</p> <p>a) Segregation</p> <p>The Segregation (SG) Model assures that MSPO certified palm oil products delivered to end users are only from MSPO SG certified sources. It permits the mixing of certified palm oil products from a multiple of MSPO SG certified sources.</p> <p>Requirements:</p> <ul style="list-style-type: none"> i) The Segregation approach requires that the MSPO certified palm oil products shall be kept separated from non-MSPO SG products at every stage of processing throughout the supply chain. This model allows mixing of any MSPO SG certified palm oil products from various certified sources. Physical certified palm oil products delivered to the end user shall be traceable to MSPO certified sources; and ii) The site shall establish procedures and record keeping that MSPO SG products are kept segregated from non-SG 	<p>FGVPISB Besout POM using mass balance (MB) as a supply chain model. The mill is processing certified and non-certified FFBs source from the FGVP estate under Besout Complex as well as FFBs supplied by external groups. Hence, this requirement is not applicable.</p>	N/A



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<p>products (including during processing, transportation and storage) to strive for 100 % separation.</p>		
<p>b) Mass Balance</p> <p>The Mass Balance (MB) Model administratively monitors the trade of MSPO certified palm oil products throughout the entire supply chain. MB can only be operated at site level (mass balance claims cannot be transferred from site to site administratively). The MB Model allows for mixing of MSPO and non-MSPO certified palm oil products at any stage in the supply chain provided that overall site quantities are controlled.</p> <p>Requirements:</p> <ul style="list-style-type: none"> i) The basis of the supply chain requirements for MB shall consist of reconciliation between the quantity of MSPO certified palm oil products bought and the quantity of MSPO certified palm oil products sold. This includes control of purchases and sales of MSPO certified palm oil products and its derivatives which shall be independently verified. There are no requirements for separate storage, transportation or controls in the production process; ii) The organisation shall ensure that the quantity of physical MSPO MB palm oil product inputs and outputs (volume or weight) at the physical site are monitored; and iii) The organisation shall ensure that the output of MSPO MB palm oil product supplied to customers from the physical site does not exceed the input of MSPO certified oil palm products received at the physical site, using a continuous accounting system and/or a fixed inventory period (within 	<p>FGV has developed Standard Operating Procedure (SOP) MSPO Supply Chain Certification (Mill) [SOP No.: FGV/GSD-SCCD/SOP/006; Version No.: 1.0; Effective Date: 07/01/2021] where explained the requirement for mill that are certified with MB supply chain model. Section 6.9.3 of the procedure clearly specified that for mill certified with MB, the mill can receive FFB from MSPO certified and non-certified estates.</p> <p>FGVPISB Besout POM is accepting both MSPO certified and non-certified FFB, hence they have opted for the MB supply chain model.</p> <p>i) Under section 6.9.3.1 of the Standard Operating Procedure (SOP) MSPO Supply Chain Certification (Mill) [SOP No.: FGV/GSD-SCCD/SOP/006; Version No.: 1.0; Effective Date: 07/01/2021], it is clearly explained that no separation is required in the production process for the Mass Balance (MB) supply chain model, where it is stated that both certified and non-certified FFB can be received simultaneously. In addition, section 6.9.3.4 of the procedure mentioned that the mixing of the products may occur throughout the process.</p> <p>Reconciliation of purchase and sold products for MSPO certified and non-certified is recorded in mass balance template entitled 'Laporan Tahunan FFB ISCC/RSPO/MSPO', 'Laporan Tahunan Kernel ISCC/RSPO/MSPO' and 'Laporan Tahunan CPO ISCC/RSPO/MSPO'. The updated (as at 28/02/2025) mass balance records for FFB, CPO and PK was reviewed and verified during the audit.</p> <p>Information from the mass balance records are as follows:</p>	<p>Complied</p>



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	<p>3 months). The organisation shall establish only one accounting system at a time.</p>	<ul style="list-style-type: none">• Opening stock• Production• Receiving/rejected• Transfer out• Transfer in• Dispatch• Downgrade• Closing stock <p>Data sourced from the daily production report which can be generated from the weighbridge system & mill performance report. As to the date of audit, FGVPIB Besout POM has received MSPO certified FFB but has yet to make sales of MSPO certified CPO and/or PK.</p> <p>ii) The physical MSPO MB palm oil product inputs and outputs are effectively monitored by FGVPIB Besout POM. As to the date of audit, FGVPIB Besout POM has received MSPO certified FFB but has yet to make sales of MSPO certified CPO and/or PK.</p> <p>The updated mass balance records (as at 28/02/2025) entitled 'Laporan Tahunan FFB ISCC/RSPO/MSPO', 'Laporan Tahunan Kernel ISCC/RSPO/MSPO' and 'Laporan Tahunan CPO ISCC/RSPO/MSPO' was reviewed and verified during the audit. The MB records is able to demonstrate the movement of physical MSPO MB palm oil product inputs and outputs at FGVPIB Besout POM, can be closely monitored. The data is sourced from the Mill Performance Report system, which does not allow short sales by the mill</p>



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		<p>iii) As to the date of audit, FGV PISB Besout POM has received MSPO certified FFB but has yet to make sales of MSPO certified CPO and/or PK.</p> <p>Mass balance records (as at 28/02/2025) entitled 'Laporan Tahunan FFB ISCC/RSPO/MSPO', 'Laporan Tahunan Kernel ISCC/RSPO/MSPO' and 'Laporan Tahunan CPO ISCC/RSPO/MSPO' which was updated as of 28/02/2025 has been made available during the audit. The MB records is able to demonstrate that the output of MSPO MB palm oil product supplied to customers from the physical site does not exceed the input of MSPO certified palm oil products received at the physical site. The mill uses a continuous accounting system, as stated in Section 2.2.6 under the scope of the Standard Operating Procedure (SOP) MSPO Supply Chain Certification (Mill) [SOP No.: FGV/GSD-SCCD/SOP/006; Version No.: 1.0; Effective Date: 07/01/2021].</p>	
4.2.2.7	<p>Continuous accounting system</p> <p>a) Where a continuous accounting system is in operation, the organisation shall ensure that the quantity of physical MSPO MB palm oil product inputs and outputs at the physical site are monitored on a real-time basis; and</p> <p>b) Where a continuous accounting system is in operation, the organisation shall ensure that the material accounting system is not overdrawn. Only MSPO data which has been recorded in the material accounting system shall be allocated to outputs supplied by the organisation.</p>	<p>a) As to the date of audit, FGV PISB Besout POM has received MSPO certified FFB but has yet to make sales of MSPO certified CPO and/or PK. Referring to the weighbridge system, Mill Performance Report (MPR) system and mass balance records entitled 'Laporan Tahunan FFB ISCC/RSPO/MSPO', 'Laporan Tahunan Kernel ISCC/RSPO/MSPO' and 'Laporan Tahunan CPO ISCC/RSPO/MSPO' which was updated as of 28/02/2025, it indicates that the mill is able to ensure that the quantity of physical MSPO-certified products, whether received or delivered, is monitored on a real-time basis.</p> <p>b) This requirement is addressed in Sections 6.9.3.6 and 6.9.3.8 of the Standard Operating Procedure (SOP) MSPO Supply Chain Certification (Mill) [SOP No.: FGV/GSD-SCCD/SOP/006; Version</p>	Complied



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Criterion / Indicator		Assessment Findings	Compliance
		<p>No.: 1.0; Effective Date: 07/01/2021], which state that the Mill Performance Report (MPR) system does not allow short sales, in line with the use of a continuous accounting system by the mill and the mass balance calculation formula must show a positive stock of certified products on the current day.</p> <p>Mass balance records entitled 'Laporan Tahunan FFB ISCC/RSPO/MSPO', 'Laporan Tahunan Kernel ISCC/RSPO/MSPO' and 'Laporan Tahunan CPO ISCC/RSPO/MSPO' which was updated as of 28/02/2025 has been reviewed and verified during the audit. It was confirmed that the mill is able to ensure that the material accounting system is never overdrawn. Review of records in the system for period from 01/03/2024 to 28/02/2025 showed no negative balance in the opening stock as of 01/03/2025.</p>	
4.2.2.8	<p>Fixed inventory periods</p> <p>a) Where a fixed inventory period is in operation, the organisation shall ensure that the quantity of MSPO MB palm oil product inputs and outputs (volume or weight) are balanced. The fixed inventory period shall be within three months;</p> <p>b) Where a fixed inventory period is in operation, the organisation may overdraw data when there is evidence that MSPO MB palm oil products purchased for delivery within the inventory period cover the MSPO output quantity supplied;</p> <p>c) Where a fixed inventory period is in operation, unused credits can be carried over and recorded in the material accounting system for the following inventory period; and</p> <p>d) Where a fixed inventory period is in operation, the organisation shall ensure that the material accounting system is not</p>	<p>Not applicable as FGVPISB Besout POM is using continuous accounting system.</p>	N/A



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Criterion / Indicator		Assessment Findings	Compliance
	overdrawn at the end of the inventory period. Only MSPO data which has been recorded in the material accounting system within the inventory period shall be allocated to outputs supplied within the inventory period.		
4.2.2.9	<p>The organisation which outsources its activities to independent third party or parties shall ensure that it:</p> <p>a) Has legal ownership of all oil palm products during the outsourced activities; and</p> <p>b) Has an agreement/contract covering the outsourced activities with each contractor. This agreement/contract shall include a clause reserving the right of the certification body to audit the outsourced contractor; and has a documented control system with procedures for the outsourced activities which are shared with the relevant outsourced contractor</p>	<p>No FFB and/or oil palm products processing outsource by FGVPISB Besout POM. The mill adapted FGV procedure for outsourced activities entitled Standard Operating Procedure (SOP) MSPO Supply Chain Certification (Mill) [SOP No.: FGV/GSD-SCCD/SOP/006; Version No.: 1.0; Effective Date: 07/01/2021]. Under Section 6.10.1 of the procedure, it is stated that the mill does not engage in any outsourced activities in the processing of MSPO-certified products. In addition, Section 6.10.3 of the procedure mentions that the mill will notify the Sustainability Compliance & Certification (SCCD) and certification bodies (CB) if there are any outsourced activities involved in the processing of MSPO-certified products.</p> <p>The ownership of the products lies with FGV Trading Sdn Bhd, and the mill's primary activity is to provide tolling services for processing FFB into CPO and PK. This has been verified through a tolling agreement between FGV Trading Sdn Bhd and FGV Palm Industries Sdn Bhd, valid for three years from 01/01/2023 until 31/12/2025. Tolling service in the palm oil industry typically refers to a processing arrangement where the mill processes Fresh Fruit Bunches (FFB) on behalf of another party, without owning the FFB or the final products. Therefore, the mill does not own the materials or products.</p> <p>FGV Trading Sdn Bhd has engaged FGV Transport Services Sdn Bhd for the transportation of CPO and PK, as verified by the letter of award titled 'Letter of Renewal and Variation of the Service Agreement between FGV Trading Sdn Bhd and FGV Transport Services Sdn Bhd Dated 15 November 2021 (Principal Agreement)'</p>	Complied



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Criterion / Indicator		Assessment Findings	Compliance
		<p>dated 07/02/2025. The letter states that the principal agreement expired on 31/12/2024, and both parties have agreed to renew the agreement for an extended term of three (3) years, commencing from 01/01/2024 to 31/12/2026.</p> <p>Within the principal agreement, there is a clause specifying that FGV Trading Sdn Bhd holds legal ownership of the products. In addition, the agreement includes a form entitled 'Persetujuan Kontraktor' which must be signed by the appointed contractor, agreeing to comply with the following conditions:</p> <ul style="list-style-type: none"> • Understand the requirements contained in the MSPO certification laws and standards. • Always comply with all MSPO requirements. • Allow auditors from the certification body or auditors appointed by FGV to review relevant documents, inspect operations, and interview the contractor's management and employees. 	
4.2.2.10	The organisation shall ensure that use of MSPO logo and claims shall be in accordance with the MSPO certification scheme requirements.	<p>Section 6.11 of the Standard Operating Procedure (SOP) MSPO Supply Chain Certification (Mill) [SOP No.: FGV/GSD-SCCD/SOP/006; Version No.: 1.0; Effective Date: 07/01/2021] specifies the company's manual on MSPO claims and the use of the MSPO logo. The following points are mentioned in the procedure regarding MSPO logo and claims:</p> <ul style="list-style-type: none"> • Section 6.11.1: The mill shall only make claims on MSPO-certified products based on production reports from MSPO-certified FFB only. • Section 6.11.2: The use of the MSPO logo at the mill level is not permitted unless authorized by FGV's top management and with a license to use the logo from MSPO (previously known as MPOCC). 	Complied



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Criterion / Indicator		Assessment Findings	Compliance						
		Verification on FGV Holdings Berhad website including all medium accessible by public and documentation review through invoice and delivery documents, indicates that no MSPO logo was used by the certification unit and its company.							
4.2.2.11	The organisation within the supply chain must register its production and sale of MSPO certified products in the designated IT system provided by the scheme owner.	FGVPISB Besout POM has been registered on the MSPO IT Platform, (i.e., eMSPO), as a palm oil mill with the profile number POM77153. As to the date of audit, there is no sales transaction related to MSPO IT Platform, eMSPO is available. Verification of the eMSPO system was conducted with the company's representative during the audit. It was found that, at the time of the audit, the account registered under FGVPISB Besout POM had limited access, restricted to the 'Helpdesk' and 'Contact Us' functions. These limitations are due to ongoing enhancements and development of the eMSPO platform. However, the mill management have maintained record of production in the Daily Production Report.	Complied						
Criterion 4.2.3 - Transparent and fair price dealing Mechanisms for fair/mutually agreed pricing of products and other services shall be documented and effectively implemented.									
4.2.3.1	Pricing for products and other services shall be documented and effectively implemented.	The management has established an internal contract agreement between seller and buyer of product. The contract agreement includes the pricing of products, terms and conditions. The contract agreement is signed by both parties, and it was documented in the fling system. Sighted the evidence: Details of information contract agreement with CPO Buyer: <table border="1" data-bbox="1070 1246 1861 1345"> <tr> <td>Document</td> <td>Contract Agreement</td> </tr> <tr> <td>Between</td> <td>Mill & CPO Buyer</td> </tr> <tr> <td>Date</td> <td>01/01/2023</td> </tr> </table>	Document	Contract Agreement	Between	Mill & CPO Buyer	Date	01/01/2023	Complied
Document	Contract Agreement								
Between	Mill & CPO Buyer								
Date	01/01/2023								



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Criterion / Indicator		Assessment Findings		Compliance														
		Observation	Both of parties has agreed with the pricing of product															
		Details of information contract agreement with PK Buyer:																
		Document	Contract Agreement															
		Between	Mill & PK Buyer															
		Date	01/01/2023															
		Observation	Both of parties has agreed with the pricing of product															
4.2.3.2	All contracts shall be fair/mutually agreed, legal and transparent and agreed payments shall be made in a timely manner. The contract shall include acceptance of approved auditors to verify the relevant MSPO requirements through on-site inspection, if required.	<p>The management has established a contract agreement between both parties. The contract agreement includes the pricing of products, terms and conditions. The payment terms clear and transparent stated in the contract agreement include the payment Methode. Sighted the evidence:</p> <p>Details of information contract agreement with CPO Transporter:</p> <table border="1"> <tr> <td>Document</td> <td>Contract Agreement</td> </tr> <tr> <td>Between</td> <td>Mill & Transporter</td> </tr> <tr> <td>Date</td> <td>15/11/2021</td> </tr> <tr> <td>Payment Term</td> <td>30 Days</td> </tr> <tr> <td>Invoice</td> <td>Record available</td> </tr> <tr> <td>Payment Boucher</td> <td>Record available</td> </tr> <tr> <td>Observation</td> <td>All the payment has been made to contractor in timely manner within 30 Days after invoicing</td> </tr> </table>		Document	Contract Agreement	Between	Mill & Transporter	Date	15/11/2021	Payment Term	30 Days	Invoice	Record available	Payment Boucher	Record available	Observation	All the payment has been made to contractor in timely manner within 30 Days after invoicing	Complied
Document	Contract Agreement																	
Between	Mill & Transporter																	
Date	15/11/2021																	
Payment Term	30 Days																	
Invoice	Record available																	
Payment Boucher	Record available																	
Observation	All the payment has been made to contractor in timely manner within 30 Days after invoicing																	
<p>Criterion 4.2.4: Ethical conduct The organisation shall subscribe to ethical conduct and anti-bribery in their business relations with employees, communities and stakeholders.</p>																		



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Criterion / Indicator		Assessment Findings	Compliance
4.2.4.1	A policy for ethical conduct and anti-bribery shall be established, communicated and implemented in all business operations and transactions, including recruitment and award of contracts.	<p>A policy for ethical conduct has been documented in policy entitled Anti-Bribery Policy Statement (Doc. No.: FGV/GGD/POL/003; Revision: 3.0; Date: 18/01/2024). In the policy emphasizes the commitment of the company among others as follows:</p> <ul style="list-style-type: none"> • Encourage transparent and ethical conduct in the Group by providing avenues to disclose improper conduct through whistleblowing channel. • Uphold anti-corruption principles outlined in the Code of Business Practice (CoBC) • Demonstrate discernment when applying the principles enshrined in the Code of Ethics and Conduct (CoEC) • Report any corruption and bribery via FGV whistleblowing channel or to the Malaysian Anti-Corruption Commissions (MACC) <p>In addition to the above policy, FGV has also addressed its ethical conduct policy through the Supplier Code of Conduct (SCOC), which is to be implemented across all business operations and transactions, including recruitment and contracts. This document is publicly available on the company’s website. The SCOC outlines principles and standards relating to sustainability, business ethics and integrity, safety, health and the environment, and labor, among other areas. Any supplier or contractor wishing to enter into a business partnership with FGV must commit to and apply the principles and standards outlined in the SCOC.</p> <p>Sections 1.1, 1.2, 1.3, 1.4, and 1.8 of the SCOC state that ethical and management practices should align with standards of ethical behavior, including compliance with all applicable anti-bribery and corruption laws, such as the Malaysian Anti-Corruption Commission</p>	Complied



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Criterion / Indicator		Assessment Findings	Compliance
		Act 2009. The SCOC also prohibits any involvement in money laundering, either directly or indirectly, the use of illegal or unethical methods, and requires avoiding conflicts of interest. FGV enforces the implementation of the SCOC by requiring all contractors and vendors to sign the SCOC document before commencing their work. Copies of the signed SCOC are maintained by mill management and are available for verification.	
4.2.4.2	A system shall be established to monitor conformance and the implementation of the policy and overall ethical business and anti-bribery practice.	At the operating unit level, the system to monitor is mainly involves regular check of contractors' legal compliance and employees' welfare by the management. Compliance and implementation of policy through tendering process which will be approved by regional office base on quotation submitted from contractor. Other than that, there is an audit from Group Internal Audit (GIA) which will conduct the audit base on sampling for each region. Furthermore, FGV has established the Whistleblowing Policy (Ref No.: FGV/GGD/POL/001; Revision: 8.0) dated 17/11/2020. The policy was to establish the rules and principles for the process of complaint management, investigation, and protection for whistleblowing for FGV Holdings Berhad and its Group of Companies. An appointed member will be in charge for investigation on matters related to corruption/ abuse of power/ fraud and misconduct.	Complied
4.3: Compliance with legal and other requirements			
Criterion 4.3.1: Regulatory requirements The organisation shall comply with local, national and ratified international laws, conventions, and regulations.			
4.3.1.1	The organisation shall identify the applicable legal requirements related to their operation. Changes shall be updated.	FGV Holdings Berhad has listed all laws applicable to their plantation's operations in document entitled Senarai Rujukan Akta dan Daftar	Complied



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Criterion / Indicator	Assessment Findings	Compliance
	<p>Perundangan, updated on 10/02/2025 by Sustainability Regulation Department as verified at the estates.</p> <p>Example of the laws listed in the document are as follows:</p> <ul style="list-style-type: none"> • Workers’ Minimum Standards of Housing & Amenities (Amendment) Act 2021 • Minimum Wages Order 2022 • Water Services Industry Act 2006 • Malaysian Palm Oil Board (Licensing) Regulation, 2005 • Immigration Act 1959/63 • Pesticides Act 1974 <p>The list of legal requirements has been updated by the Sustainability Regulation Department in the document entitled 'Senarai Rujukan Akta dan Daftar Perundangan' amendments or new regulations and acts that come into force will be updated by this department. The updated list of legal requirements will be uploaded into the system known as the Enterprise Content Management System (ECMS) whenever there are amendments or new regulations and acts. This system is accessible to all operating units, as verified with the mill and HQ personnel during the audit. Among the new or amended laws and regulations listed are as follows:</p> <ul style="list-style-type: none"> • Peraturan-Peraturan Kawalan Produk Merokok Demi Kesihatan Awam (Pengisytiharan Kawasan atau Tempat Larangan Merokok) 2024 • Peraturan-Peraturan Kawalan Produk Merokok Demi Kesihatan Awam (Tanda Amaran Larangan Merokok) 2024 • Akta Kawalan Produk Merokok Demi Kesihatan Awam 2024 • Minimum Wages Order 2024 	



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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> Extraordinary Profit Levy Order (Palm Oil) (Amendment) 2024 	
4.3.1.2	Compliance to identified legal requirement including local, state, national and ratified international laws, conventions and regulations shall be monitored.	<p>Verified compliance evidence for sampled certificates, permits, licenses, notifications, and competence person certificate. Sample as below:</p> <ul style="list-style-type: none"> MPOB Licence #500155504000 valid from 01/04/2025 until 31/03/2026 DOE License #006300 valid from 01/07/2024 until 30/06/2025 Diesel permit #PBKB/2023/P/A-000270 valid from 14/01/2024 until 13/01/2027 Energy Commission License #68371 valid until 27/07/2024 Water Abstraction License #0003 valid until 31/12/2025 Weighbridge calibration #D234979 inspected by De metrology dated 20/02/2025 Air Receiver #PK PMT 103758 valid until 03/09/2025 Back Pressure Receiver #PK PMT 23270 valid until 03/09/2025 Competence person CePPOME #20241004210B8684 to Mill Manager NRIC 870331-XX-XXXX dated 13/02/2025 Competence person CePSWaM #2024100421B5ACA3 to Assistant Mill Manager NRIC 960105-XX-XXXX dated 11/11/2024 Competence person AGTES #HQ/22/AGTES/00/16130 to Assistant Mill Manager NRIC 960105-XX-XXXX dated 31/05/2024 <p>The above is monitored by the appointed person in charge, the Assistant Manager, who serves as the PIC for legal updates and compliance. The letter of appointment for the PIC which signed by mill manager dated 10/01/2023 was made available during the audit</p>	Complied



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Criterion / Indicator		Assessment Findings	Compliance
		<p>for verification. The responsibilities of the Person in Charge (PIC) as stated in the appointment letter are as follows:</p> <ul style="list-style-type: none"> • Update the legal register • Communicate information related to current legal requirements to staff and contractors • Review and ensure all permits and licenses are kept up to date 	
<p>Criterion 4.3.2 - Rights to use land Oil palm processing activities and handling facility shall not diminish the rights of other users.</p>			
4.3.2.1	The organisation shall ensure that palm oil processing activities do not diminish the rights of others to land.	<p>It was found that the oil palm activities conducted by the mill do not affect the land use rights of other users. No evidence has been found through open-source platforms (e.g., websites, news, reports, etc.) to suggest that any land conflicts have arisen.</p> <p>The mill operates on an area of 51.61 hectares consists of 12.91 ha of mill building and 38.70 ha effluent, which is owned by the Federal Land Development Authority (FELDA). There is evidence of a leasing agreement between FELDA and Felda Palm Industries Sdn Bhd, dated 25/11/1996. The agreement states that FELDA granted Felda Palm Industries Sdn Bhd a license to occupy a portion of land within the Gunung Besout 1 Scheme, measuring approximately 14.60 hectares, where a building has been constructed for the purpose of operating an oil palm mill and related activities. The lease agreement is for a period of thirty (30) years, commencing on 01/01/1994 and expiring on 31/12/2023. Referring to the letter from FELDA management to Felda Palm Industries Sdn Bhd entitled 'Kebenaran Menjalankan Operasi Kepada FGV Palm Industries Sdn Bhd (FGVPI)' dated 26/01/2023 [Ref: (04) 1450/1-01 pt 25], states that FELDA has granted permission to FGVPI to continue operations within the occupied area, ensuring that the terms and responsibilities are</p>	Complied



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Criterion / Indicator		Assessment Findings	Compliance
		<p>fulfilled as agreed upon in the original agreement. This letter of approval will be void once the temporary land lease agreement is signed by FELDA and FGVPI.</p> <p>It is also supported by evidence of the temporary land title (Hak Milik Sementara), as shown below:</p> <p>Land title # HS(D) XXXXX; No. PT # PT 38XX; District: Batang Padang; Subdistrict: Mukim Sungkai; Specific Condition: Industry – Palm Oil Mill; Ownership: Felda Palm Industries Sdn Bhd.</p>	
4.3.2.2	<p>Proof of ownership or rights to use land such as land title, lease or joint venture agreement with indigenous peoples and history of land tenure (if available) shall be made available to relevant stakeholders upon request.</p>	<p>As reflected earlier in indicator 4.3.2.1, Besout POM has documents indicates the legal ownership and lease land which clearly indicates that the approved usage of the land is for operating an oil palm mill and related activities. No land dispute as the land belongs to FELDA and FELDA lease the land to Felda Palm Industries Sdn Bhd. The lease agreement is for a period of thirty (30) years, commencing on 01/01/1994 and expiring on 31/12/2023. Referring to the letter from FELDA management to Felda Palm Industries Sdn Bhd entitled 'Kebenaran Menjalankan Operasi Kepada FGV Palm Industries Sdn Bhd (FGVPI)' dated 26/01/2023 [Ref: (04) 1450/1-01 pt 25], states that FELDA has granted permission to FGVPI to continue operations within the occupied area, ensuring that the terms and responsibilities are fulfilled as agreed upon in the original agreement. This letter of approval will be void once the temporary land lease agreement is signed by FELDA and FGVPI.</p> <p>In addition, based on the temporary land title (Hak Milik Sementara) as verified in indicator 4.3.2.1, the ownership belongs to Felda Palm Industries Sdn Bhd.</p>	Complied



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Criterion / Indicator		Assessment Findings	Compliance
4.3.2.3	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; these should have been accepted with free prior informed consent (FPIC) and shall be made available to relevant stakeholders.	As reflected earlier in indicator 4.3.2.1, the mill management has provided documents showing legal ownership for verification. No issues of land dispute occur in Besout POM that requires FPIC process since the last audit. Consultation conducted with sampled relevant stakeholders conducted onsite confirmed the information.	N/A
4.3.2.4	Legal perimeter boundary markers shall be clearly demarcated and visibly maintained on the ground where practicable.	FGVPISB Besout POM has clearly demarcated their boundaries with fences. There is no issue on disputes. Sighted Land Title No. H.S.D: 10xxx, with Syarat-Syarat Nyata designated for Perusahaan Kilang Kelapa Sawit. There are no changes observed from the previous audit.	Complied
Criterion 4.3.3 - Native customary rights			
Customary rights shall not be threatened or reduced. Any conflict or land disputes shall be resolved in accordance with an FPIC process.			
4.3.3.1	Where lands are subjected to customary rights, the organisation shall demonstrate that these rights are understood and are not being threatened or reduced.	There is no evidence that the land on which the mill is situated is subject to customary rights. This has been verified through interviews with sampled stakeholders and confirmed during the site visit. Therefore, this indicator is not applicable.	N/A
4.3.3.2	Maps of an appropriate scale and perimeter boundary coordinates showing the extent of native customary rights shall be developed through a participatory process and shall be made available to affected rights holders and relevant stakeholders.	There is no evidence that the land on which the mill is situated is subject to customary rights. This has been verified through interviews with sampled stakeholders and confirmed during the site visit. Therefore, this indicator is not applicable.	N/A
4.3.3.3	Negotiations and FPIC implementation shall be recorded and copies of negotiated agreements made available to relevant stakeholders, upon request.	There is no evidence that the land on which the mill is situated is subject to customary rights. This has been verified through interviews with sampled stakeholders and confirmed during the site visit. Therefore, this indicator is not applicable.	N/A
4.4: Responsibility to social, health, safety and employment conditions			



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Criterion / Indicator	Assessment Findings	Compliance										
<p>Criterion 4.4.1 - Social Impact Assessment (SIA) Social impact assessments shall be conducted with the participation of stakeholders.</p>												
<p>4.4.1.1</p>	<p>A Social Impact Assessment shall be conducted with the participation of relevant stakeholders in accordance with guidelines provided by the scheme owner to mitigate negative impacts and promote positive impacts. Food security and child rights shall be incorporated as aspects to be assessed, if applicable.</p>	<p>The management has identified, and plans are implemented on Social Impact Assessment (SIA) to mitigate the negative impacts and promote the positive ones. Refer Social Impact Assessment (SIA) report, the methodology was done by interview section to local community, interview internal workers and conduct stakeholder meeting. The process of assessment was done through identified stakeholder, social factor, analyse data, meeting, develop and implement action plan. Sighted the evidence: Details of information on Social Impact Assessment (SIA):</p> <table border="1" data-bbox="1066 815 1872 1115"> <tr> <td>Document</td> <td>Social Impact Assessment (SIA) Report</td> </tr> <tr> <td>Operating Unit</td> <td>Kompleks Besout</td> </tr> <tr> <td>Date</td> <td>Revision 1: Mac 2022 Revision 2: Jun 2023 Revision 3; Mac 2025</td> </tr> <tr> <td>Prepared By</td> <td>Sustainability Compliance & Certification Department</td> </tr> <tr> <td>Assessor Name</td> <td>Ahmad Akram Abdul Jalal Azwan Muhammad</td> </tr> </table>	Document	Social Impact Assessment (SIA) Report	Operating Unit	Kompleks Besout	Date	Revision 1: Mac 2022 Revision 2: Jun 2023 Revision 3; Mac 2025	Prepared By	Sustainability Compliance & Certification Department	Assessor Name	Ahmad Akram Abdul Jalal Azwan Muhammad
Document	Social Impact Assessment (SIA) Report											
Operating Unit	Kompleks Besout											
Date	Revision 1: Mac 2022 Revision 2: Jun 2023 Revision 3; Mac 2025											
Prepared By	Sustainability Compliance & Certification Department											
Assessor Name	Ahmad Akram Abdul Jalal Azwan Muhammad											
<p>4.4.1.2</p>	<p>The results of the assessment shall be incorporated into an appropriate management plan(s) and/or operational procedures and reviewed periodic intervals.</p>	<p>The management has established the SIA Management Plan which is identified the action plan on social issues. The SIA Management plan has included a date of completion for monitoring purposes. Sighted the evidence. Details of information on Action Plan from SIA Management Plan:</p> <table border="1" data-bbox="1066 1302 1872 1334"> <tr> <td>Document</td> <td>Action Plan</td> </tr> </table>	Document	Action Plan								
Document	Action Plan											



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Criterion / Indicator		Assessment Findings		Compliance										
		Done conducted	To conduct meeting with the stakeholder to discussion on social											
		Done conducted	To conduct the social dialogue with workers representative											
		Done conducted.	To conduct the housing inspection on weekly basis											
		Done conducted	To give briefing on Human Right to employee											
4.4.1.3	The SIA conducted shall be reviewed at least five years interval or if there are any changes which could affects the social conditions and the environment.	<p>Currently the management has established the new Social Impact Assessment (SIA) based on the guidelines given by the MSPO. The methodology was done by interview section to local community, interview internal workers and conduct stakeholder meeting. The process of assessment was done through identified stakeholder, social factor, analyse data, meeting, to mitigate the action plan. Sighted the evidence:</p> <p>Details of information on Social Impact Assessment (SIA):</p> <table border="1"> <tr> <td>Document</td> <td>Social Impact Assessment (SIA) Report</td> </tr> <tr> <td>Operating Unit</td> <td>Kompleks Besout</td> </tr> <tr> <td>Date</td> <td>Revision 1: Mac 2022 Revision 2: Jun 2023 Revision 3; Mac 2025</td> </tr> <tr> <td>Prepared By</td> <td>Sustainability Compliance & Certification Department</td> </tr> <tr> <td>Assessor Name</td> <td>Ahmad Akram Abdul Jalal Azwan Muhammad</td> </tr> </table>		Document	Social Impact Assessment (SIA) Report	Operating Unit	Kompleks Besout	Date	Revision 1: Mac 2022 Revision 2: Jun 2023 Revision 3; Mac 2025	Prepared By	Sustainability Compliance & Certification Department	Assessor Name	Ahmad Akram Abdul Jalal Azwan Muhammad	Complied
Document	Social Impact Assessment (SIA) Report													
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Prepared By	Sustainability Compliance & Certification Department													
Assessor Name	Ahmad Akram Abdul Jalal Azwan Muhammad													
<p>Criterion 4.4.2 - Employee's safety and health Organisational activities shall be assessed and plans shall be established to mitigate the occupational safety and health risks, in line with legal requirements.</p>														



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Criterion / Indicator		Assessment Findings	Compliance
4.4.2.1	An occupational safety and health policy and plan shall be established, communicated and implemented.	<p>Policy for Safety and Health has been documented in the Health and Safety Policy Statement dated 04/01/2025 and signed by Group Chief Executive Officer.</p> <p>The policy outlines the company's commitments, including the following:</p> <ul style="list-style-type: none"> • Complying with all relevant health and safety laws, regulations, and other requirements. • Managing health and safety risks and allocating reasonable resources to reduce or eliminate incidents, accidents, occupational poisoning, and to prevent work-related diseases. • Ensuring that all employees, workers, contractors, and visitors comply with FGV's health and safety requirements while on FGV premises. • Promoting health and safety awareness among employees and stakeholders and fostering a culture oriented towards occupational health and safety. • Implementing continuous improvement measures to enhance FGV's health and safety management system in line with global best practices. <p>Occupational safety and health plan available for the mill in the document entitled 'OSH Plan: Program Peringkat Projek'. Among the plan consists of the following:</p> <ul style="list-style-type: none"> • Review of HIRADC • Updated list of hazardous chemical • Workplace inspection • OSH Committee Member meeting • PPE inspection 	Complied



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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> • Monthly Local Exhaust Ventilation (LEV) inspection • Inspection of fire extinguisher • Inspection of first aid kit • Inspection on safety at workers' quarters <p>An occupational safety and health policy and plan has been communicated through briefing conducted to the workers during morning briefing and training sessions according to the established training program. Records of communication have been maintained by the certification unit.</p> <p>Based on the site verification at the mill processing area and workstation, documents reviewed and interviewed with the sampled workers indicate that an occupational safety and health policy and plan has been documented, effectively communicated, and implemented.</p>	
4.4.2.2	<p>The Occupational Safety and Health (OSH) plan shall cover the following:</p> <ul style="list-style-type: none"> a) Person(s) responsible for worker's health and safety; b) Hazard Identification and Risk Assessment at the workplace using Hierarchy of Control; c) Standard Operating Procedures (SOPs) based on the Hazard Identification and Risk Assessment; d) Training programme based on the Hazard Identification and Risk Assessment; e) Two-way communication with their employees where issues such as health, safety and wellbeing are discussed openly including concerns of employee and any remedial actions taken; f) Emergency preparedness and response; and 	<p>The occupational safety and health plan cover the following:</p> <ul style="list-style-type: none"> a) Mill Manager has been appointed as person responsible for safety and health and appointed as Chairman for OSH Committee at certification unit. Sighted letter of appointment from Regional Controller Region 3, dated 01/01/2024 [Ref: (19)820/730/BS/KEW/15] as evident. Furthermore, the management has appointed Safety Committee Members who consist of OSH Coordinator, Secretary and representatives from the employer and employees. Safety Committee Organizational Chart and appointment letter for Safety and Health Committee appointed by the Mill Manager were presented as evident. b) The risk of all operations has been assessed and documented at the mill using hierarchy of control. 	Major non-conformity



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Criterion / Indicator	Assessment Findings	Compliance
g) First-Aid system in workplace.	<p>HIRARC was assessed and documented in document entitled 'Borang Pengenalpastian Hazard, Analisa Risiko Penentuan Kawalan (HIRADC). Review the HIRARC table includes Hazard Identification (Work Activity, Hazard and Effect), Risk Analysis (Existing Risk Control, Risk Rating) and Risk Control (Recommended Control Measures and Person In-charge). Risk assessment is guided by procedure entitled Perancangan Kualiti, Mengenalpasti Hazad, Penilaian Risiko dan Penentuan Kawalan (SOP No.: FGV/PUC/SOP-OSH/001; Revision No.: 0.0; Effective Date: 01/02/2019).</p> <p>Latest Chemical Hazardous Risk Assessment (CHRA) has been conducted on 30/06/2023. Report of the CHRA is provided for verification during the audit. The assessment has been conducted by competent person with DOSH Registration No: HQ/08/ASS/00/85. The assessment covers the work unit of laboratory personnel, blowing loose palm fruit operator, production operator, boilerman, water treatment plant operator, mechanical operator, engine room operator, electrical operator, chemical store personnel, lubricant store personnel, and schedule waste personnel. Among the recommendations in the CHRA is the use of appropriate PPE and training in chemical handling. In addition, medical surveillance and chemical exposure monitoring are recommended by CHRA assessors for workers exposed to the silica crystalline. The latest medical surveillance was conducted on 28/02/2025 by competent person with DOSH registration no.: HQ/19/DOC/00/00456. 13 workers were undergone the medical surveillance and found fit to work without any abnormal result related to chemical exposure according to the result of medical surveillance.</p>	



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Criterion / Indicator	Assessment Findings	Compliance
	<p>Besides that, Noise Risk Assessment (NRA) was conducted on 26 to 28/09/2023, 03/10/2023 and 26/02/2025 (for additional operation) by competent person with DOSH registration No.: HQ/18/PEB/00/00026 and HQ/10/PEB/00/112. The report covers activities for shovel, portable blower, workshop (cutting activities, grinding activities and knocking activities), sterilizer station, air compressor, horizontal conveyor, water treatment plant, loading ramp, press station, oil room, engine room, shredder area, boiler house, bio polishing plant and kernel plant. Site verification at the workstation and store found that recommendations from the assessment were implemented such as fixing hearing protection zone warning sign, wearing personal hearing protector (PHP) at the noise area and conducting audiometric tests to the workers annually. Ear plug used as Personal Hearing Protection (PHP) by the workers who were exposed to the noise as recommended in the NRA report. Training for Hearing Conservation was conducted on 02/03/2025 as verified in the training record which consists of attendance, photos, and material of training.</p> <p>In addition, there is an audiometric test conducted for all workers stationed at high pitch areas such as oil extraction station, kernel plant, press station, boiler plant, engine room and water treatment. Latest audiometric test was conducted 03/03/2025 resulted in out of 91 workers being inspected, all of them having normal audiometry. The test was conducted by Occupational health Doctor (OHD) with DOSH registration no.: HQ/18/DOC/00/00283.</p> <p>Local Exhaust Ventilation (LEV) assessment has been conducted on 23/01/2025 by Hygiene Technician II. However, the report has yet to be received by mill management. Previous assessment</p>	



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Criterion / Indicator	Assessment Findings	Compliance
	<p>was conducted on 02/02/2024 and the report of the assessment was made available during the audit (report no.: Besout-LEV-02/02/24). Based on the report, a total of one system was inspected. From visual inspection, there were no visible leakages on the duct system. It can be concluded that the system is working satisfactorily. The fan performance was determined by comparing the test data and the design data. Based on rpm measurement, it is shown that the fan is working accordingly to its design specification. Fume hood and ducting system were conducted by monthly basis by laboratory personnel as evident in Kertas Semak Bulanan Local Exhaust Ventilation (LEV).</p> <p>c) Standard Operating Procedures based on the Hazard Identification and Risk Assessment were documented in Prosedur Kerja Selamat (Safe Working Procedure), covering, among others, the following:</p> <ul style="list-style-type: none">- Operasi Penerimaan dan Penggredan BTS [Doc. No.: FPI-PK-004(A); Date Issued: 14/05/2022]- Operasi Loading Ramp [Doc. No.: FPI-PK-004(B); Date Issued: 14/05/2022]- Operasi Marshalling Yard [Doc. No.: FPI-PK-005; Date Issued: 14/05/2022]- Operasi Stesen Steriliser [Doc. No.: FPI-PK-006; Date Issued: 14/05/2022]- Operasi Kren [Doc. No.: FPI-PK-007; Date Issued: 14/05/2022]- Operasi Thresher [Doc. No.: FPI-PK-008; Date Issued: 14/05/2022]	



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	<ul style="list-style-type: none">- Bekerja Di Ruang Terkurung [Doc. No.: FPI-PK-029; Date Issued: 05/02/2024]- Pengurusan Kontraktor, Pembekal, Pemborong dan Pelawat [Doc. No.: FPI-PK-048; Date Issued: 14/05/2022]- Pengurusan HIRADC [Doc. No.: FPI-PK-100; Date Issued: 14/05/2022]- Pengurusan ERP [Doc. No.: FPI-PK-101; Date Issued: 14/05/2022]- Pengurusan Bahan Kima (Doc No.: FPI-PK-036; Date issued: 14/05/2022) <p>d) The training programme based on Hazard Identification and Risk Assessment has been established by mill management. The programmes entitled OSH Plan: Latihan OSH and Jadual Latihan Tahun 2025 (Petugas/Kontraktor) were reviewed and verified. The programmes were developed based on training needs analysis, where training at critical control points or workstations is derived from the mitigation measures identified in the risk assessments, as mentioned in point (b) within this indicator.</p> <p>All workers involved in hazard activities such as chemical, noise and working at height activity had been adequately trained in safe working practices with the objective of ensuring the workers have been adequately trained in handling chemical, safe working practices and the correct use of PPE. Records of training were verified as below:</p> <ul style="list-style-type: none">• Training for chemical handling that was conducted on 28/01/2025 and 28/02/2025.• Noise exposure management training that was conducted on 18/02/2025.	



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	<ul style="list-style-type: none"> • Hearing conservation training that was conducted on 16/06/2024 • Training for the FFB grading that was conducted on 03/05/2025. <p>e) Management has conducted regular two-way communication with their employees where issues affecting their business such as employee health, safety and welfare are discussed openly. The OSH Meeting was attended by employer and employee representatives. Minutes of OSH meeting was kept, and all the concern of the employees and any remedial actions taken was recorded. Among other agenda in the meeting are as follows:</p> <ul style="list-style-type: none"> • Confirmation on previous minutes of meeting • Accident report • Occupational disease report • Near Miss Safety Observation (NMS) • Training • Workplace inspection • Emergency response plan • Month's PPE monitoring checklist • RSPO/MSPO issues • Other matters <p>The OSH meeting was conducted on 03/02/2025, 23/12/2024, 12/08/2024, 02/05/2024 and 02/02/2024. This has been verified in the minutes of OSH meeting during the audit.</p> <p>f) Management has established procedures on accidents and emergencies. This was referred to the document entitled ERP</p>	



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	<p>Management (Doc. No.: FPI-PK-101; Date Issued: 01/12/2022). The procedure outlines the following:</p> <ul style="list-style-type: none"> • Emergency response plan • ERP management elements • First Aid and Fire Safety team • Fire drill • List of safety equipment <p>Flowchart for emergencies has been placed at strategic location e.g., office notice board, store, etc.</p> <p>Interview with sample workers found they have a good understanding of accident and emergency procedures. Records of training consists of attendance list, photos and briefing material is available for verification. Training for fire drill and emergency response plans was conducted on 06/05/2024.</p> <p>g) The mill management has implemented a first aid system in the workplace that meets all legal requirements, including providing trained first aiders and accessible first aid kits. The implementation is guided by the procedure entitled 'Pertolongan Cemas' (Doc. No.: FPI-PK-035; Date: 14/05/2022). This procedure outlines the guidelines for first aid kits, their contents, and the requirements for maintaining them, among other details. Observed during site visit at mill operation found, first aid kit is available with approved content. Records of monthly monitoring and inventory of first aid items also is available in the first aid box. First aider has been present at all works stations inspected and all of them have attended the First Aid training, namely First Aid, CPR & AED Training conducted by external training provider and the certificate issued on 21/08/2023 and valid until</p>	



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	<p>21/08/2026. Interview with the person in charge in the area visited confirms that they have attended first aid training. Latest in-house training for first aid was conducted on 04/03/2025.</p> <p>Despite the above, there is evidence that the occupational safety and health plan was not effectively implemented and demonstrated. During site visit at field and while reviewing documentation it was found the following:</p> <ol style="list-style-type: none">1. During the site visit at the FFB loading ramp activities, it was found that a metal loader was placed under a tree, instead of in the designated area at resting hut. This does not follow the recommendation in the HIRARC document under loader movement activities at the loading ramp, where the recommended control measure is that after using the FFB metal loader, the worker must return it to the designated storage area/selepas menggunakan peralatan besi loading, petugas perlu memasukkan besi loading ke dalam tempat yang disediakan. <p>Furthermore, it was observed that several FFB sorter was not wearing cotton gloves properly, as they were only wearing on one hand instead of both hands. The worker stated that the reason for not wearing gloves on both hands was due to discomfort. However, the PPE matrix entitled 'Matriks PPE Bagi Operasi Di Kilang' requires FFB sorters to wear cotton gloves fully.</p> <ol style="list-style-type: none">2. The 3rd and 4th OSH committee meetings for the year 2024 were held on 12/08/2024 and 23/12/2024, respectively. The duration between the 3rd and 4th meetings of 2024 was 133 days, which exceeds the 3-month period as required in Section 21 (1) of the Occupational Safety and Health (Safety and Health	



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		<p>Committee) Regulation 1996. This section states that a safety and health committee shall meet as often as necessary, commensurate with the risks associated with the nature of the work at the workplace but shall not meet less than once every three months.</p> <p>Based on the above evidence, a Major non-conformity has been raised against point b) and e) of this indicator.</p>	
4.4.2.3	Occupational, safety and health records shall be maintained.	<p>The mill management has maintained all occupational safety and health records. Chemical registers are kept up to date with the chemicals used by the mill, following the regulated format in accordance with the USECHH 2000 regulations. In addition, the accident record was verified during the audit. In practice, accident records and investigations are documented and discussed during quarterly OSH meetings. This has been verified in the minutes of the OSH meeting. The JKKP 8 Form is submitted annually to the Department of Occupational Safety and Health (DOSH). The mill submitted the JKKP 8 Form (reference report no.: JKKP 8/63971/2024) through the MyKKP portal on 12/03/2025, with no occupational accident cases. This is in line with the announcement from DOSH that the submission deadline for JKKP 8 has been extended until 31/03/2025. This extension is to allow industry to make the necessary reports after improvements are made to the reporting module. The announcement from DOSH can be found through the website https://mykkp.dosh.gov.my/myKKP/#/home.</p> <p>Furthermore, records of PPE issuance were made available during the audit, where the management has provided appropriate PPE to workers to cover all potentially hazardous operations as identified in risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC). PPE issuance form was</p>	Complied



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		<p>available for verification. Inspected with sample workers interviewed found all PPE was given according to their task given. The PPE issued to the workers as per HIRARC, CHRA and Noise Risk Assessment report. If there is any damage or it is time to change to new PPE, the worker only needs to bring the used PPE to the management and the management will issue new PPE to the worker.</p> <p>Moreover, training records related to safety and health, as well as OSH meeting minutes, were made available and verified under indicators 4.1.4.2 and 4.4.2.2(c), respectively.</p>			
<p>Criterion 4.4.3 - Employment conditions</p> <p>There shall be a policy on respecting human rights to demonstrate the organisation’s commitment. In line with this policy, the organisation shall ensure that:</p> <ul style="list-style-type: none"> a) Employment conditions comply with legal requirements and the ILO Decent Work Agenda; b) No forms of forced or trafficked labour as well as child labour are used; c) Any form of discrimination and harassment is prohibited; and d) Triangular employment arrangements are practiced in line with (a). <p>The organisation shall also ensure there is no retaliation against human rights defenders and whistle blowers.</p> <p>Social benefits shall be provided to employees and their families.</p>					
4.4.3.1	<p>A policy on respecting human rights shall be established, implemented and communicated to all employees at all levels. The policy shall be in line with the Federal Constitution, UN Declaration on Human Rights and ILO Decent Work Agenda.</p>	<p>The management has established Group Sustainability & Quality Policy Statement regarding human rights in respect of industrial harmony in the organisation. The policy has been signed by the top management and effectively communicated to the employees. Sighted the document as below evidence:</p> <p>Details of information of Policy of Company:</p> <table border="1"> <tr> <td>Document</td> <td>Group Sustainability Policy</td> </tr> </table>	Document	Group Sustainability Policy	Complied
Document	Group Sustainability Policy				



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Criterion / Indicator		Assessment Findings		Compliance												
		Reference	FGV/GSD/POL/03													
		Revision	5.0													
		Date	26/02/2024													
		Signed By	Chairman													
		Observation	All policies have display at notice board and training policy was conducted on 04/02/2025 to employee													
4.4.3.2	<p>There shall be no forms of forced or trafficked labour whereby all work is voluntary and the following are prohibited:</p> <ul style="list-style-type: none"> a) Abuse of vulnerability; b) Deception; c) Lack of freedom of workers to resign and restriction of movement; d) Isolation; e) Physical and sexual violence; f) Retention of identity documents or passports except during the renewal process and/or legal administration purpose with the consignment letter agreed by both parties; g) Withholding of wages; h) Debt bondage; i) Abusive working and living conditions; j) Payment of statutory recruitment fees by workers; k) Involuntary or excessive overtime; l) Contract substitution; and m)Penalty for termination of employment 	<p>The management has established the Human Rights Charter. Management is a commitment to transform the lives and livelihoods of employees and communities within our value chain. At the same time management recognize and ensure decent work for all workers by providing equal opportunity, social protection and respecting right work and platform for worker voice and social dialogue. Sighted the evidence:</p> <p>Details of information about of this indicator are as below:</p>	<table border="1"> <tr> <td>a) Abuse of vulnerability</td> <td>No Abuse Vulnerability. The employee was signing the COBC form</td> </tr> <tr> <td>b) Deception</td> <td>No Deception. The slip salary and agreement has been made and copies was given by management</td> </tr> <tr> <td>c) Lack of freedom and restriction movement</td> <td>No Restriction Movement. The employee freedom joins any association and any movement</td> </tr> <tr> <td>d) Isolation</td> <td>No Isolation. The employee has provided the housing with facilities.</td> </tr> <tr> <td>e) Sexual Violence</td> <td>No sexual violence. From interview No case of sexual harassment</td> </tr> <tr> <td>f) Retention of passport</td> <td>The passport was kept personally by foreign workers</td> </tr> </table>	a) Abuse of vulnerability	No Abuse Vulnerability. The employee was signing the COBC form	b) Deception	No Deception. The slip salary and agreement has been made and copies was given by management	c) Lack of freedom and restriction movement	No Restriction Movement. The employee freedom joins any association and any movement	d) Isolation	No Isolation. The employee has provided the housing with facilities.	e) Sexual Violence	No sexual violence. From interview No case of sexual harassment	f) Retention of passport	The passport was kept personally by foreign workers	Complied
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		g) Withholding wage	No Withholding Wage. All employee has received their salary & pay slip.									
		h) Debt bondage	No Debt Bondage. All employee has own agreement and transparency detail information									
		i) Abuse living condition	No Abuse Living condition. The management has provided good facilities and utilities									
		j) Payment statutory recruitment	No Payment Statutory. The management have paid the payment of renewal permit working workers.									
		k) Excessive overtime	No Excessive Overtime. The overtime of employee had limited on 104 Hours. No cases exceed overtime limit.									
		l) Contract substitution	The management has provided fair contract of employment for employee									
		m) Penalty termination	No Penalty Termination. All contract agreement has transparent and signed both of parties.									
4.4.3.3	There shall be no evidence the organisation engages in or supports discriminatory practices. The management shall provide equal opportunity and treatment regardless of age, disability, race, colour, gender, religion, political opinion, nationality, social origin or any other distinguishing characteristics.	<p>The management has not engaged 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. Sighted the evidence:</p> <p>Details of information of Policy of Company:</p> <table border="1"> <tr> <td>Document</td> <td>Group Sustainability Policy</td> </tr> <tr> <td>Reference</td> <td>FGV/GSD/POL/03</td> </tr> <tr> <td>Revision</td> <td>5.0</td> </tr> <tr> <td>Date</td> <td>26/02/2024</td> </tr> </table>		Document	Group Sustainability Policy	Reference	FGV/GSD/POL/03	Revision	5.0	Date	26/02/2024	Complied
Document	Group Sustainability Policy											
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Criterion / Indicator		Assessment Findings		Compliance												
		Signed By	Chairman													
		Observation	All policies have display at notice board and training policy was conducted on 04/02/2025 to employee													
4.4.3.4	There shall be no evidence of harassment, violence, physical or verbal abuse or any forms of intimidation, including retaliation against human rights defenders and whistle blowers. The organisation shall provide guidelines for implementation and maintain records all disciplinary actions taken, and the reason for the disciplinary action.	<p>The management has established a policy and provide guidelines to prevent all forms of sexual harassment and violence at the workplace. Sighted document as below evidence: Details of information of Policy of Company:</p> <table border="1"> <tr> <td>Document</td> <td>Group Sustainability Policy</td> </tr> <tr> <td>Reference</td> <td>FGV/GSD/POL/03</td> </tr> <tr> <td>Revision</td> <td>5.0</td> </tr> <tr> <td>Date</td> <td>26/02/2024</td> </tr> <tr> <td>Signed By</td> <td>Chairman</td> </tr> <tr> <td>Observation</td> <td>All policies have display at notice board and training policy was conducted on 04/02/2025 to employee</td> </tr> </table> <p>Based on interview with the female worker representative, there is No issue and No record complaint that related sexual harassment happen in the estate. Besides that, they are aware of the compliant procedure and methods of complaint.</p>		Document	Group Sustainability Policy	Reference	FGV/GSD/POL/03	Revision	5.0	Date	26/02/2024	Signed By	Chairman	Observation	All policies have display at notice board and training policy was conducted on 04/02/2025 to employee	Complied
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4.4.3.5	The organisation shall ensure that employees' (including employees of contractors) pay and conditions, working hours and breaks of each employee, wages and overtime payments documented on pay slips shall comply with legal requirements and where applicable, Collective Agreements.	<p>The management has established the contract agreement with the contractor to ensure the contractor is paid his employee based on minimum wages. Sighted the evidence: Details of information sample of contract agreement for contractor:</p> <table border="1"> <tr> <td>Document</td> <td>Contract Agreement</td> </tr> <tr> <td>Contractor</td> <td>INX SEXXXXX</td> </tr> <tr> <td>Scope work</td> <td>Desludging Pond</td> </tr> </table>		Document	Contract Agreement	Contractor	INX SEXXXXX	Scope work	Desludging Pond	Opportunity for Improvement (OFI)						
Document	Contract Agreement															
Contractor	INX SEXXXXX															
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Criterion / Indicator		Assessment Findings		Compliance																
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4.4.3.6	A transparent system for recording working hours, paid leave and overtime shall be implemented in accordance with legal requirements and/or provisions in the Collective Agreements. Overtime shall be mutually agreed, compensated at applicable rates and legal requirements.	<p>The working hours and breaks of each individual employee as indicated in the time records has comply with legal regulations and collective agreements. Sighted the evidence:</p> <p>Details of information of working hours for contractor worker:</p> <table border="1"> <tr> <td>Document</td> <td>Contract Agreement</td> </tr> <tr> <td>Contractor</td> <td>INX SEXXXX</td> </tr> <tr> <td>Scope work</td> <td>Desludging Pond</td> </tr> <tr> <td>Date</td> <td>07/01/2019</td> </tr> <tr> <td>Working Hours</td> <td>Available in agreement</td> </tr> <tr> <td>Paid Leave</td> <td>Available in agreement Sighted Annual Leave, Rest Day and Public Holiday</td> </tr> </table> <p>Details of information of working hours for general worker:</p> <table border="1"> <tr> <td>Document</td> <td>Contract Agreement</td> </tr> <tr> <td>Employee</td> <td>General Worker</td> </tr> </table>	Document	Contract Agreement	Contractor	INX SEXXXX	Scope work	Desludging Pond	Date	07/01/2019	Working Hours	Available in agreement	Paid Leave	Available in agreement Sighted Annual Leave, Rest Day and Public Holiday	Document	Contract Agreement	Employee	General Worker		Complied
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4.4.3.7	The organisation shall maintain an accurate labour register (in accordance with relevant laws). Records shall contain information such as full name, gender, date of birth, date of entry, job description, wage and period of employment as well as immigration details, where applicable.	<p>The management has established records that provide an accurate account of all employees on the premises. The records have been containing the full names, gender, date of birth, date of entry, a job description, wage and the period of employment. Sighted the document as below sample evidence:</p> <p>Details of information sample of contract agreement of worker:</p> <table border="1"> <tr> <td>Document</td> <td>Contract Agreement</td> </tr> <tr> <td>Category</td> <td>Local Worker</td> </tr> <tr> <td>Employee No</td> <td>121XXXX</td> </tr> <tr> <td>Date Agreement</td> <td>01/09/2023</td> </tr> <tr> <td>Category</td> <td>Lab Operator</td> </tr> <tr> <td>Signed</td> <td>Employer & Employee</td> </tr> <tr> <td>Detail Information</td> <td>Full Name – MOXX YUXXX Gender – Male Date of Birth – 20/12/1991 Date Entry – 01/09/2023 Job Description – Lab Operator Basic Wage – RM17XX / Month Aug 2024 – RM32XX.XX Dec 2024 – RM30XX.XX Feb 2025 – RM30XX.XX</td> </tr> </table> <p>Details of information sample of contract agreement of worker:</p>		Document	Contract Agreement	Category	Local Worker	Employee No	121XXXX	Date Agreement	01/09/2023	Category	Lab Operator	Signed	Employer & Employee	Detail Information	Full Name – MOXX YUXXX Gender – Male Date of Birth – 20/12/1991 Date Entry – 01/09/2023 Job Description – Lab Operator Basic Wage – RM17XX / Month Aug 2024 – RM32XX.XX Dec 2024 – RM30XX.XX Feb 2025 – RM30XX.XX	Complied
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4.4.3.8	All employees, including contractors' employees, shall be provided with fair contracts that have been agreed by both employee and principal employer in accordance with legal requirements. The contract shall be made available or explain in a language the workers understand and copies of employment contracts shall be available to employees.	<p>The management has established contract agreement that provide an accurate account of all employees on the premises. The records have been containing the full names, gender, date of birth, date of entry, a job description, wage and the period of employment. The contract has been made available or explain in a language the workers understand and copies of employment contracts</p> <p>Details of information about working hours for Contractor Worker:</p> <table border="1"> <tr><td>Document</td><td>Contract Agreement</td></tr> <tr><td>Contractor</td><td>INX SEXXXXX</td></tr> <tr><td>Scope work</td><td>Desludging Pond</td></tr> <tr><td>Date</td><td>07/01/2019</td></tr> </table>	Document	Contract Agreement	Contractor	INX SEXXXXX	Scope work	Desludging Pond	Date	07/01/2019		Complied						
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Employee	General Worker																			
Scope work	Process Operator																			
Date	01/02/2025																			
Working Hours	Available in agreement																			
Paid Leave	Available in agreement Sighted Annual Leave, Rest Day and Public Holiday																			
4.4.3.9	Other forms of social benefits can be offered by the employer to employees and their immediate families such as incentives for good work performance, bonus payment, professional development, medical care and health provisions. Provision of such incentives and social benefits that exceed the lawful requirement are voluntary.	<p>Social benefits should be offered by the employer to employees, their families or the community such as incentives for good work performance, medical care and health provisions. Sighted the evidence:</p> <p>Details of information sample of benefit to employee:</p> <table border="1"> <tr> <td>Medical</td> <td>Medical treatment support by company</td> </tr> <tr> <td>Housing</td> <td>Housing for all workers</td> </tr> <tr> <td>Water supply</td> <td>Water supply provide by company</td> </tr> <tr> <td>Electric supply</td> <td>Electric supply provided by company</td> </tr> <tr> <td>Bonus</td> <td>Bonus based on company performance</td> </tr> <tr> <td>Incentive</td> <td>Incentive based productivity personal</td> </tr> </table>	Medical	Medical treatment support by company	Housing	Housing for all workers	Water supply	Water supply provide by company	Electric supply	Electric supply provided by company	Bonus	Bonus based on company performance	Incentive	Incentive based productivity personal		Complied				
Medical	Medical treatment support by company																			
Housing	Housing for all workers																			
Water supply	Water supply provide by company																			
Electric supply	Electric supply provided by company																			
Bonus	Bonus based on company performance																			
Incentive	Incentive based productivity personal																			



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Criterion / Indicator		Assessment Findings		Compliance												
		Allowance	Allowance was provided based on job													
4.4.3.10	Children shall not be employed or exploited. Work by young persons is acceptable under adult supervision, and when not interfering with their education. They shall not be exposed to hazardous working conditions according to legal requirements.	<p>The management has established a policy that focuses on children and young person is not employed or exploited. The minimum age complies with local, state and national legislation. During audit time, there was not sighted the children or young person was working and no record in workers master list. Sighted the evidence:</p> <p>Details of information on the company policy:</p> <table border="1"> <tr> <td>Document</td> <td>Group Sustainability Policy</td> </tr> <tr> <td>Reference</td> <td>FGV/GSD/POL/03</td> </tr> <tr> <td>Revision</td> <td>5.0</td> </tr> <tr> <td>Date</td> <td>26/02/2024</td> </tr> <tr> <td>Signed By</td> <td>Chairman</td> </tr> <tr> <td>Observation</td> <td>All policies have display at notice board and training policy was conducted on 04/02/2025 to employee</td> </tr> </table> <p>From the interviews and records of employee there is no evidence of children and young person employ in operation.</p>		Document	Group Sustainability Policy	Reference	FGV/GSD/POL/03	Revision	5.0	Date	26/02/2024	Signed By	Chairman	Observation	All policies have display at notice board and training policy was conducted on 04/02/2025 to employee	Complied
Document	Group Sustainability Policy															
Reference	FGV/GSD/POL/03															
Revision	5.0															
Date	26/02/2024															
Signed By	Chairman															
Observation	All policies have display at notice board and training policy was conducted on 04/02/2025 to employee															
4.4.3.11	The organisation 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 have the right to organise and negotiate their work conditions. Employees exercising this right shall not be discriminated against or suffer repercussions.	<p>The management has respected the right of all employees to form or join trade union. The employees have been given the freedom to join a trade union relevant to the industry where is sighted the workers association in operating unit. Sighted the evidence:</p> <p>Details of information of policy of company:</p> <table border="1"> <tr> <td>Document</td> <td>Group Sustainability Policy</td> </tr> <tr> <td>Reference</td> <td>FGV/GSD/POL/03</td> </tr> <tr> <td>Revision</td> <td>5.0</td> </tr> <tr> <td>Date</td> <td>26/02/2024</td> </tr> <tr> <td>Signed By</td> <td>Chairman</td> </tr> </table>		Document	Group Sustainability Policy	Reference	FGV/GSD/POL/03	Revision	5.0	Date	26/02/2024	Signed By	Chairman	Complied		
Document	Group Sustainability Policy															
Reference	FGV/GSD/POL/03															
Revision	5.0															
Date	26/02/2024															
Signed By	Chairman															



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Criterion / Indicator		Assessment Findings		Compliance
		Observation	All policies have display at notice board and training policy was conducted on 04/02/2025 to employee	
		Based on interview with the representative of employee. They are informed that currently practice is regular meeting with the employee committee and management team for discussion and to meet objective.		
4.4.3.12	The organisation shall fulfil all indicators of Criterion 3 in ensuring that there is no mistreatment of workers in the case of triangular employment relationship. The final responsibilities/accountabilities lie with the principal employer.	The management has ensured there is no mistreatment of workers in the case triangular relationship. This is through the management has ensure employee and workers contractor are follow the code of ethic that align with company requirement. Sighted the evidence: Details of information on the Ethical Conduct for employee:		Complied
		Document	Integrity Pledge	
		Sample	Employee: Staff Date: 09/09/2024	
		Content	Refer to the Integrity Form the employee need to have a commitment to ethical conduct and antibribery.	
Criterion 4.4.4 - Living conditions				
Where housing is provided, decent living conditions, including clean water for domestic use, are provided to employees and their families.				
4.4.4.1	Where housing is provided, it should be decent and at minimum in accordance with the relevant legal requirements.	The management has provided housing to employee where the housing is located nearest at mill. The management also has supplied domestic water and electricity to executive, staffs and workers. Housing inspection was conducted for weekly basis and the report has documented in filing system. Sighted the evidence: Details information of Housing Quarters:		Complied
		Housing	Housing for all workers	



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Criterion / Indicator		Assessment Findings		Compliance												
		Water supply	Water supply provide by company													
		Electric supply	Electric supply provided by company													
		Housing Inspection	Arrangement on weekly basis. Conducted by PIC													
		Observation	Latest inspection done on 15/02/2025													
4.4.4.2	Water quality analysis for domestic use from own water processing facility shall be done at least once a year.	<p>The management has supplied a water source for domestic usage for housing quarters. The water analysis also was done conducted by third party laboratory for the water testing. The result of water analysis is documented in filing system. Sighted the evidence:</p> <p>Details information of Water Analysis:</p> <table border="1"> <tr> <td>Document</td> <td>Certificate of analysis</td> </tr> <tr> <td>Tested by</td> <td>Third Party laboratory</td> </tr> <tr> <td>Date Sample</td> <td>02/12/2024</td> </tr> <tr> <td>Date Tested</td> <td>02/12/2024</td> </tr> <tr> <td>Source Water</td> <td>Government water supplied to housing</td> </tr> <tr> <td>Parameter</td> <td>All parameter is meet the specification</td> </tr> </table>		Document	Certificate of analysis	Tested by	Third Party laboratory	Date Sample	02/12/2024	Date Tested	02/12/2024	Source Water	Government water supplied to housing	Parameter	All parameter is meet the specification	Complied
Document	Certificate of analysis															
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Date Sample	02/12/2024															
Date Tested	02/12/2024															
Source Water	Government water supplied to housing															
Parameter	All parameter is meet the specification															
4.5 Environment, natural resources, biodiversity and ecosystem services																
Criterion 4.5.1- Environmental management																
Organisational activities shall be assessed and plans shall be established to mitigate adverse environmental impacts and promote beneficial impacts.																
4.5.1.1	An environmental policy shall be established, communicated and implemented.	<p>Environmental Policy has been established and available at website. Refer https://www.fgvholdings.com/wp-content/uploads/2025/02/Environmental-Policy-Statement.pdf.</p> <p>This information highlights FGV Holdings Berhad's commitment to environmental compliance through established policies and statements that align with country and state environmental laws.</p> <p>Policies are communicated through training, briefings, and notices displayed at multiple estate locations.</p>		Complied												



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Criterion / Indicator		Assessment Findings	Compliance
		Training sessions conducted as per 4.5.1.5 to ensure awareness and implementation.	
4.5.1.2	The organisation shall assess and record all polluting activities that could result in environmental impacts.	<p>The mill monitors environmental aspects and impacts through a structured Environmental Management and Operational Plan, focusing on pollution and emission reduction. Key areas of significant environmental impact and mitigation efforts are summarized below:</p> <p>Effluent management</p> <ul style="list-style-type: none"> • Final discharge analysis • Pond analysis performance • River water sampling • Effluent monitoring report • OER Report <p>Air Pollution Monitoring</p> <ul style="list-style-type: none"> • Stack sampling report • AKPU monitoring <p>Schedule waste management</p> <ul style="list-style-type: none"> • ESwis online reporting system • Disposal of schedule waste <p>Meeting & Audit</p> <ul style="list-style-type: none"> • Environmental committee meeting • 3rd party audit <p>Others</p> <ul style="list-style-type: none"> • DOE license • ERP 	Complied



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Criterion / Indicator		Assessment Findings	Compliance
		<p>The Continual Improvement Plan (CIP) includes programs to enhance positive environmental impacts, ensuring ongoing compliance and sustainability. All plan has been monitored by person in charge.</p> <p>Monitoring Report for environment as below:</p> <ul style="list-style-type: none"> • DOE Visit dated 11/11/2024 • 3rd Party Audit dated 03/02/2025 with reference number JAS.AHQ.600-3/1/19 	
4.5.1.3	The organisation shall establish, implement and review plans in line with legal requirements to mitigate adverse environmental impacts and promote beneficial impacts.	<p>FGVPISB Besout POM has established an Environmental Management and Improvement Plan with a structured schedule covering various environmental, safety, and sustainability topics throughout the year. Review of plans was in line with legal requirements and mitigate adverse environmental impacts and promote beneficial impacts.</p>	Complied
4.5.1.4	The organisation shall establish and implement a training programme to ensure all employees understand the policy and plans.	<p>The mill have an annual environmental training program, which is updated yearly or revised as per management requirements. The program covers key environmental topics, including:</p> <ul style="list-style-type: none"> • Environmental Quality Act & Regulations 1974 • Emergency Response Plan (ERP) for Oil/Chemical Spills • Scheduled Waste Management • Environmental Responsibility, High Conservation Value (HCV), and Biodiversity <p>Several environmental training sessions were conducted, including:</p> <ul style="list-style-type: none"> • Environmental policy training dated 04/02/2025 • Schedule waste training dated 06/02/2025 • Chemical handling training dated 28/01/2025 • Training on Zero Burning dated 03/02/2025 	Complied



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Criterion / Indicator		Assessment Findings	Compliance
		The training records confirm that personnel have been trained on environmental policies and best practices, ensuring compliance with environmental regulations and sustainability commitments.	
Criterion 4.5.2 - Efficiency of energy use and use of renewable energy Energy use, including renewable energy shall be optimised and monitored where applicable.			
4.5.2.1	Consumption of non-renewable energy shall be optimised and closely monitored by establishing baseline values within an appropriate timeframe. There should be a plan to reduce the usage of non-renewable energy including fossil fuel, electricity and to enhance energy efficiency in the operations and reviewed at periodic intervals.	<p>The mill's energy monitoring system tracks electricity generation from steam turbines and records monthly energy consumption from both renewable and non-renewable sources. This data is compiled to analyse efficiency, optimize renewable energy use, and reduce fossil fuel dependency, particularly diesel consumption.</p> <p>The mill monitors the following key parameters:</p> <ul style="list-style-type: none"> • Diesel consumption (non-renewable) for mill operations. • Fibre and shell consumption (renewable energy sources). • Diesel/FFB ratio, calculated to evaluate operational efficiency. <p>The total diesel consumption recorded in 2024 as below:</p> <ul style="list-style-type: none"> • December: 0.33 • November 0.59 • October; 0.55 <p>Several factors influenced diesel consumption throughout the year, including weather conditions, FFB ramp balances, vehicle breakdowns, and generator set (gen-set) failures. Continuous monitoring and operational improvements has been done by the management to enhance fuel efficiency and reduce dependence on fossil fuels.</p>	Complied



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Criterion / Indicator		Assessment Findings	Compliance
4.5.2.2	The use of renewable energy shall be encouraged and applied where practical.	<p>The mill practices resource optimization by recycling fibre and shell as boiler fuel within its process system. Any surplus fibre and shell are:</p> <ul style="list-style-type: none"> Delivered to estates for various applications. Sold to external buyers for alternative uses. <p>Refer Daily Figures for Fibre and Shell Monitoring Report that details on the production and usage of renewable energy.</p> <p>Empty Fruit Bunches (EFB) are primarily used in estates for mulching, enriching soil fertility. The remaining bulk of EFB is sold externally.</p> <p>Monthly EFB Report has been submitted to DOE. Latest record verified was for the Month of January 2025.</p> <p>This resource management strategy supports waste reduction, circular economy practices, and sustainable energy use within the palm oil production process.</p>	Complied
<p>Criterion 4.5.3 - Waste management and disposal All waste products and sources of pollution shall be identified and documented, and a waste management plan established and implemented. There shall be no use of fire for waste disposal except in situations allowed under the legal framework.</p>			
4.5.3.1	<p>A waste management plan to prevent and minimise pollution shall be developed and implemented. The waste management plan shall include measures for (but not limited to):</p> <ol style="list-style-type: none"> Identifying and monitoring sources of waste and pollution; and Improving the efficiency of resource utilisation and recycling of potential wastes and/or converting them into value-added by-products, where applicable. 	<p>FGVPISB Besout POM has identified all waste types and pollution sources in its Waste Management Action Plan 2025, titled "Identification Source & Types of Schedule Waste". Details on source of waste and pollution has been detailed up with action plan. Among the source of waste discussed as below:</p> <ul style="list-style-type: none"> Mill Operation Office and line site Mill vehicles 	Complied



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Criterion / Indicator	Assessment Findings	Compliance
	<p>Waste Management Plan has been established. Among details as below:</p> <p>Environmental Receptors & Pollution Sources</p> <ul style="list-style-type: none"> • Air – Emissions from vehicles, generators, and field processes (e.g., EFB mulching contributing to GHG emissions). • Water – Pollution from cleaning activities, surface runoff, and operational processes. • Land – Contamination from scheduled waste, domestic waste, and industrial/field operations. <p>Types of Waste Generated</p> <ul style="list-style-type: none"> • Scheduled Waste: Used filters, lubricants, hydraulic oil, grease, and batteries. • Domestic Waste: Household rubbish from estate complexes and employees' quarters. • Industrial Waste: Scrap iron and other discarded materials from operations. • Sewage: Wastewater from housing and office complexes. <p>Identified Pollution Issues</p> <ul style="list-style-type: none"> • Black Smoke: Emissions from estate vehicles and machinery engines. • Odor & Gases: Arising from effluent treatment activities. • Lubricant Leakage: From storage areas and vehicle maintenance activities. <p>Mills continue to monitor and implement best practices to minimize waste generation, prevent pollution, and comply with environmental regulations.</p>	



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Criterion / Indicator		Assessment Findings	Compliance
4.5.3.2	The organisation shall establish Standard Operating Procedure for handling of scheduled waste in accordance to the legal requirements.	<p>Mill have established and implemented the Standard Operating Procedure (SOP) for Scheduled Waste Disposal, as outlined in the FGV Waste Management Procedures for Malaysia.</p> <p>The inventory and disposal record has been maintained by the Mill. Sample as below:</p> <p>Inventory: JAS.AHQ.600-3/1/19 Date: 09/03/2025 SW: SW305, SW306, SW322, SW404, SW409, SW410</p> <p>Disposal Sample 1 Consignment Note: 2025020817RYP7KA Date: 08/02/2025 SW: SW306 Weight: 0.2600 MT</p> <p>Sample 2 Consignment Note: 2025020817ZVEAJI Date: 08/02/2025 SW: SW410 Weight: 0.20352 MT</p>	Complied
4.5.3.3	The organisation shall ensure all domestic waste are disposed of appropriately.	Domestic waste from the mill and housing complex is disposed of at the Majlis Daerah Tapah landfill under an approval letter dated 02/02/2023. Waste collection is conducted two to three times per week by the contractor.	Complied
Criterion 4.5.4 - GHG emission			



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Criterion / Indicator	Assessment Findings	Compliance	
<p>In contributing to the national commitment for climate change, all actors along the value chain shall identify the sources of GHG emission, monitors and plan for reductions, whenever applicable.</p> <p>Reporting on this criterion shall be done on an annual basis.</p>			
<p>4.5.4.1</p>	<p>The organisation shall identify GHG emissions sources and type from its respective processes that will generate emissions.</p>	<p>Referring to the circular from Malaysian Sustainable Palm Oil (MSPO) entitled resumption of new MSPO certification application and provision of temporary exemptions which issued in February 2025, a temporary exemption for the selected MSPO requirements i.e., GHG. The circular mentioned that for Greenhouse Gas (GHG) Emissions Calculation, exemptions are granted once during the transition period. The subsequent surveillance or recertification audit shall fulfil the exempted requirements. The certificate holders should implement the requirements as soon as the documents or guidelines are finalized by the scheme owner. Subsequent surveillance or recertification audits will require compliance with GHG emission calculation requirements.</p>	<p>Exempted</p>
<p>4.5.4.2</p>	<p>Monitoring of GHG emission shall use the GHG calculator established by the scheme owner and plans for reduction shall be established and implemented.</p>	<p>Referring to the circular from Malaysian Sustainable Palm Oil (MSPO) entitled resumption of new MSPO certification application and provision of temporary exemptions which issued in February 2025, a temporary exemption for the selected MSPO requirements i.e., GHG. The circular mentioned that for Greenhouse Gas (GHG) Emissions Calculation, exemptions are granted once during the transition period. The subsequent surveillance or recertification audit shall fulfil the exempted requirements. The certificate holders should implement the requirements as soon as the documents or guidelines are finalized by the scheme owner. Subsequent surveillance or recertification audits will require compliance with GHG emission calculation requirements.</p>	<p>Exempted</p>



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Criterion / Indicator		Assessment Findings	Compliance
4.5.4.3	The organisation shall report of GHG emissions sources and type to the scheme owner on an annual basis.	Referring to the circular from Malaysian Sustainable Palm Oil (MSPO) entitled resumption of new MSPO certification application and provision of temporary exemptions which issued in February 2025, a temporary exemption for the selected MSPO requirements i.e., GHG. The circular mentioned that for Greenhouse Gas (GHG) Emissions Calculation, exemptions are granted once during the transition period. The subsequent surveillance or recertification audit shall fulfil the exempted requirements. The certificate holders should implement the requirements as soon as the documents or guidelines are finalized by the scheme owner. Subsequent surveillance or recertification audits will require compliance with GHG emission calculation requirements.	Exempted
Criterion 4.5.5 - Water resources			
The organisation shall establish a water management plan to prevent pollution and maintain the quality and availability of water resources.			
4.5.5.1	The organisation shall establish and implement a water management plan to maintain the quality and availability of water resources (surface and ground water). The water management plan should include: a) Assessment of water usage, sources of supply and its quality; b) Monitoring of outgoing water, which may have negative impact on natural waterways; and c) Ways to optimise water to reduce wastage, including rainwater harvesting practices.	The Mill Water Management Plan 2025 was established and last reviewed on 02/01/2025. The plan includes key initiatives such as: Mill Operation <ul style="list-style-type: none"> • FFB Process, Mill and Machine Cleaning • Canteen Labour Quarters <ul style="list-style-type: none"> • Water consumption a) Assessment of water usage has been recorded in the water usage record. Water source for domestic use was by Lembaga Air Perak (LAP). For mill process, the water usage abstract from Sungai Bernama. All licence and water abstraction record was available for verification.	Complied



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Criterion / Indicator		Assessment Findings	Compliance
		b) Monitoring of outgoing water, which may have negative impact on natural waterways has been monitored: River Water Sampling <ul style="list-style-type: none"> • Analysis report: 265/2025 • Date of sampling: 31/01/2025 • Sample: Hulu & Hilir Sungai Bernama Effluent Sampling <ul style="list-style-type: none"> • Analysis report: 609/2025 • Date of sampling: 23/01/2025 • Sample: Final Discharge c) Ways to optimise water to reduce wastage, including rainwater harvesting practices has been detailed in the water management plan for the year 2025.	
4.5.5.2	Any extraction of water from natural resources shall obtain approval from relevant authorities.	Refer Water Abstraction License #0003 valid until 31/12/2025. Extraction of water follows regulation. Monitoring on abstraction and usage has been recorded and monitored.	Complied
Criterion 4.5.6 - Environmental conservation and protection Where applicable, Information shall be collected in the surrounding of operating site and appropriate measures taking into consideration of relevant HCV categories.			
4.5.6.1	The organisation, through engagement with stakeholders, shall assess, identify and record the presence and status of species and habitat that exist within or close to the operating site.	Referring to the circular from Malaysian Sustainable Palm Oil (MSPO) entitled resumption of new MSPO certification application and provision of temporary exemptions which issued in February 2025, a temporary exemption for the selected MSPO requirements i.e., HCV assessment. The circular mentioned that for High Conservation Value (HCV) assessment, exemptions are granted for existing certified areas with no new planting/development activities after 31/12/2019. Exemptions are granted once during the transition period. The	Exempted



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Criterion / Indicator		Assessment Findings	Compliance
		subsequent surveillance or recertification audit shall fulfil the exempted requirements. The certificate holders should implement the requirements as soon as the documents or guidelines are finalized by the scheme owner.	
Criterion 4.5.7 - Zero burning practices There shall be no open burning, except in situations allowed under the legal framework. Management plans shall be established to prevent fire.			
4.5.7.1	The processing site shall prevent unintended fire within their site. Fire prevention, mitigation and response plan shall be established.	Fire prevention plan has been established as per ERP Procedure. Communication on fire prevention has been given during stakeholder meeting on complex basis on 14/02/2023 and yearly stakeholder engagement dated 02/02/2025. Sighted signage on Fire Alert (FDRS) locate at Peat Area.	Complied



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List of Samples Taken

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

Appendix C: Location and Field Map

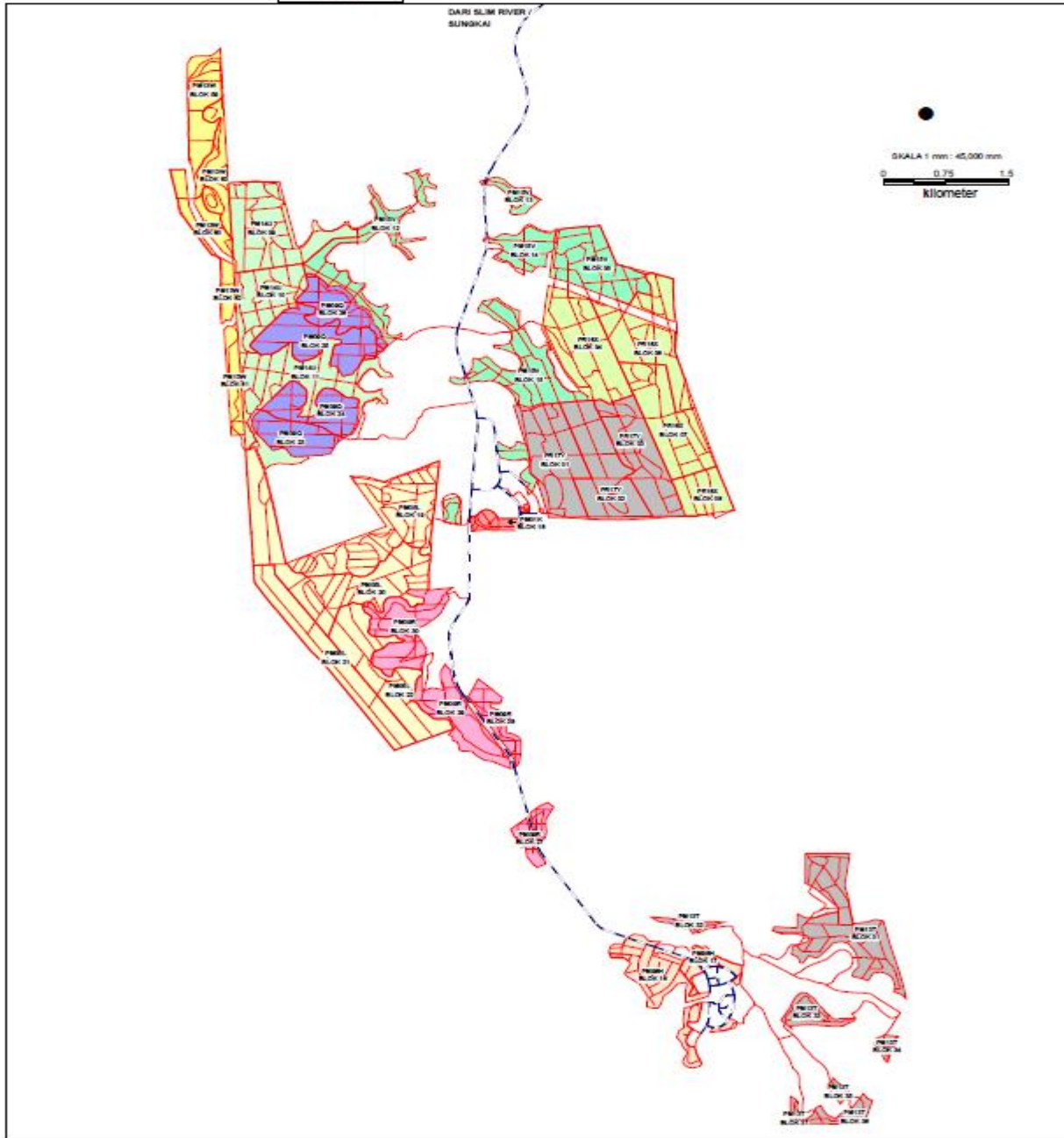


Location of FGV Besout Palm Oil Mill and Supply Bases

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FGV PLANTATIONS (MALAYSIA) SDN. BHD.
LADANG FGV BESOUT 06

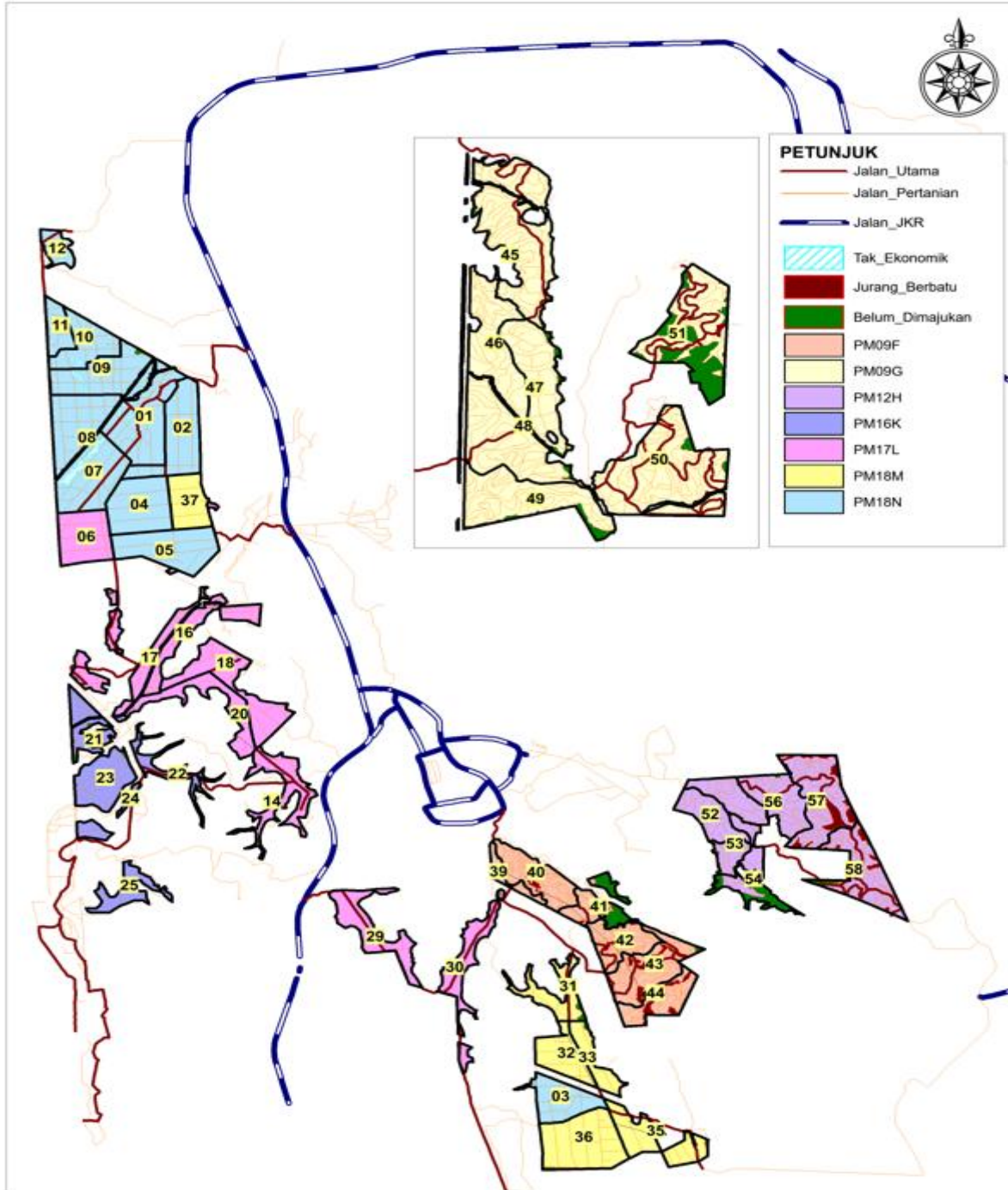


Map of FGVPM Besout 06 Estate

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FGV PLANTATIONS (M) SDN BHD
LADANG BESOUT 07
PETA LADANG



Map of FGVPM Besout 07 Estate

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