



Assessment Report	Date: 23 November To 23 November
	2023


*[Disclaimer: The audit report has been generated to reflect the compliance of the company toward the MSPO standard and every criterion's have been in every effort taken to ensure the accuracy of the assessment and reporting produced. As the assessment is been carried out based on sampling, certain areas or processes may not be able to verified on its compliances.]*

**MSPO 2530:2013  
Part 3**

NAME OF CERTIFIED ENTITY	ABADI MODEN SDN BHD
MSPO CERTIFICATE NO & VALIDITY	MYMS3227433, Validity: 15/03/2022 to 14/03/2027
MAIN ADDRESS	OFFICE : NO. 16A, JALAN ASTAKA U8/83, BUKIT JELUTONG, SHAH ALAM, 40150 SELANGOR, MALAYSIA
REPORT NO	MS23SM501
TYPE OF CERTIFICATION	SINGLE
TYPE OF AUDIT	ON-SITE VERIFICATION (FIELD VISIT DOCUMENTATION)
AUDIT STAGE	SURVEILLANCE If surveillance No.2

Thank you for your trustful cooperation during our audit of your organization. This report has been prepared of every effort to ensure the accuracy of the information recorded. The assessment is based on sampling on the records, practice, documents and personnel; therefore, the final results of the assessment is of representative towards the system implementation of the organization. This report is generated to record as much of the system implementation information but may still limited due to the sampling. This report details the assessment results including strengths, opportunities, and weaknesses. These results were presented to your management at the closing meeting of the audit. You can use these results to improve the effectiveness of your management system. We look forward to continuing our partnership towards sustainable business success. This report has been prepared in compliance to the ISO 17021:2011 requirements.

To ensure the next assessment will be carry out in compliance to the ISO 17021:2011, please remember to immediately notify CARE Certification International about any significant change to your company at any point of time. Together we will then coordinate appropriate measures to maintain your current certification. Such circumstances include, for example, changes relating to the legal, commercial, organizational status or ownership, organization and management (e.g., key managerial, decision making or technical staff), contact address and sites, scope of operations under the certified management system, and major changes to the management system and processes. Together we CARE and will then ensure the smoothness of the upcoming assessment. Thank you for your persistence of support.

	Signed for on behalf of CCI	Signed for on behalf of client
Sign		Name: Designation:
Name	Rizal Ahmad Nazim Bin Abd Raof	Company stamp
Date	23 November 2023	
Email	admin@cciglobe.com	
Fax no	038073 2688	

**Confidentiality:**

*The Auditor shall not at any time during his/her assignment or after the completion of his/her assignment disclose to any person any information on business dealings practice or affairs of the establishment or the establishment's clients or any other matters which may come to the knowledge of the auditor by reason of his/her assignment. The Auditor agrees that the material term of this assignment is to keep all Confidential Information absolutely confidential and to protect its release to unauthorized party. The Auditor agrees not to divulge, reveal, report or use any of the Confidential Information which the Auditor has obtained or which was disclosed to the Auditor by the Client as result of the assessment for purposes other than to fulfil the audit objective.*

**Together, we CARE.**

## Section A Previous Audit Result

The result of the last audit system has been reviewed, in particular to ensure appropriate correction and corrective action has been implemented to address any nonconformities identified. This review has concluded that:

<input checked="" type="checkbox"/>	No nonconformities have been raised during last assessment.
<input type="checkbox"/>	Any nonconformities identified during last previous audit have been corrected and the corrective action continuous to be effective.
<input type="checkbox"/>	The management system has not adequately addressed non conformity identified during previous audit activities and the specific issue has been re-defined in the nonconformity section of this report.

## Section B Conclusion

The audit team conducted a process-based audit focusing on significant aspects/risk objectives required by the standard(s). The audit methodology used is based on 3P which were People, Paper and Practice.

The audit team concludes and express

- CONGRATULATION and has  
 CONGRATULATION however some processes need to address non-compliance(s) but others has  
 SORRY and the organization has not established and maintained its management system in line with the requirements of the standard and

demonstrated

not demonstrated

the ability of the system to systematically achieved agreed requirements within the scope of the organizations.

Base on the record, there is/are 0 unresolved issue. Therefore, the audit team recommends that based on the results of this audit and the system's demonstrated state of development and maturity, management system certification be:

- Granted (initial certification or recertification)  
 Granted upon the acceptance of the noncompliance(s)  
 Continued (surveillance)  
 Continued (surveillance) upon the acceptance of the noncompliance(s)  
 Withheld  
 Suspend until satisfactory corrective action(s) is completed  
 Others (please specify)

### NOTE:

*The assessment and recommendation for the initial or continue was based on random samples and therefore nonconformities may exist which have not been identified. All the pages should be attached if the organization wishes to copy and delivered to the interested party.*

## Section C (For Recertification only)

1	The company has demonstrated effective implementation and maintenance/improvement on its management system	<input type="checkbox"/> Yes <input type="checkbox"/> No
2	The internal audit program has been fully implemented and demonstrates its effectiveness as a tool for maintaining and improving the management system.	<input type="checkbox"/> Yes <input type="checkbox"/> No
3	The management review process demonstrates its capability to ensure the continuing suitability, adequacy and effectiveness of the management system	<input type="checkbox"/> Yes <input type="checkbox"/> No
4	Throughout the audit process, the management system demonstrates overall conformance with the requirements of the audit standard	<input type="checkbox"/> Yes <input type="checkbox"/> No

## Section D Auditor and Auditees Names

CCI Assessors	Attendance during opening and closing meeting	
Team leader	Name	Designation
RZ- Rizal Ahmad Nazim	Ms Cecilia Ling Jee Yun Ms Soo Ai Kheng Mr. Ramnaidu A/L Gurugulu Noorwina Binti Jingkoi	Administrator
Team member		Clerk
Mr Syamil Salleh (ML)		Contractor
Trainee auditor		Consultant
-		
Observer		
-		

## Section E Audit Process Matrix

**Next Audit Matrix (legend "☒" plan to cover & covered, "☐" for uncover)**

Planned month & year	12/2021	11/2022	11/2023	12/2024	12/2025
Internal Audits	☒	☒	☒	☒	☒
Stakeholder consultation / survey	☒	☒	☒	☒	☒
Use of logo	☒	☒	☒	☒	☒
Follow-up from previous audit finding	☒	☒	☒	☒	☒
<b>4.1 Management Commitment &amp; Responsibility</b>					
4.1.1 MSPO Policy	☒	☒	☒	☒	☒
4.1.2 Internal audit	☒	☒	☒	☒	☒
4.1.3 Management Review	☒	☒	☒	☒	☒
4.1.4 Continual Improvement	☒	☒	☒	☒	☒
<b>4.2 Transparency</b>					
4.2.1 Transparency of information and documents relevant to MSPO requirements	☒	☒	☒	☒	☒
4.2.2 Transparent method of communication and consultation	☒	☒	☒	☒	☒
4.2.3 Traceability	☒	☒	☒	☒	☒
<b>4.3 Compliance to legal requirements</b>					
4.3.1 Regulatory requirements	☒	☒	☒	☒	☒
4.3.2 Land use rights	☒	☒	☒	☒	☒
4.3.3 Customary rights	☒	☒	☒	☒	☒
<b>4.4 Social responsibility, health, safety and employment condition</b>					
4.4.1 Social impact assessment (SIA)	☒	☒	☒	☒	☒
4.4.2 Complaints and grievances	☒	☒	☒	☒	☒

4.4.3 Commitment to contribute to local sustainable development	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.4 Employees safety and health	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.5 Employment conditions	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.6 Training and competency	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4.5 Environment, natural resources, biodiversity and ecosystem services</b>					
4.5.1 Environmental management plan	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.2 Efficiency of energy use and use of renewable energy	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.3 Waste management and disposal	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.4 Reduction of pollution and emission	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.5 Natural water resources	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.6 Status of rare, threatened, or endangered species and high biodiversity value area	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.7 Zero burning practices	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4.6 Best Practices</b>					
4.6.1 Site management	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.6.2 Economic and financial viability plan	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.6.3 Transparent and fair price dealing	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.6.4 Contractor	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4.7 Development of new planting</b>					
4.7.1 High biodiversity value	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA
4.7.2 Peat land	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA
4.7.3 Social and Environmental Impact Assessment (SEIA)	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA
4.7.4 Soil and topographic information	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA
4.7.5 Planting on steep terrain, marginal and fragile soils	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA
4.7.6 Customary land	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA
<b>Group Member Audit Matrix (SINGLE Certification)</b>	12/202 1	11/202 2	11/202 3	12/2024	12/202 5
Abadi Moden Sdn Bhd	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Assessment man days for the next assessment: 2 md. Recertification: 12/2026

**NOTE:**

(i) Recertification should be carried out minimum 2 months prior to the expiry of the certificate

(ii) The Audit Programme shall include Stage 1 and Stage 2 audit, surveillance audits in the first, second, third and fourth years, and a recertification audit in the fifth year prior to expiration of certification.

(iii) The recommended minimum on-site audit duration for individual and group certification respectively, which includes the opening meeting, site auditing, document verification, and closing meeting as documented in ACB – OPMC 2, Issue 2, 04 September 2020.

(iv) Additional auditor days may be required for conducting post audit follow-up activities, such as verification on major non-conformities raised or addressing of any contentious stakeholder issues.

## Section G Audit Summary

### Summary of Area Audited

BUSINESS AREAS	DETAILS OF AUDITED SUMMARY	
Auditor	Date	Time
RZ/ ML	23 November 2023	9.30 am
Opening Meeting		
a) introduction of the participants, including an outline of their roles;		

- b) confirmation of the scope of certification;
- c) confirmation of the audit plan (including type and scope of audit, objectives and criteria), any changes, and other relevant arrangements with the client, such as the date and time for the closing meeting, interim meetings between the audit team and the client's management;
- d) confirmation of formal communication channels between the audit team and the client;
- e) confirmation that the resources and facilities needed by the audit team are available;
- f) confirmation of matters relating to confidentiality;
- g) confirmation of relevant work safety, emergency and security procedures for the audit team;
- h) confirmation of the availability, roles and identities of any guides and observers;
- i) the method of reporting, including any grading of audit findings;
- j) information about the conditions under which the audit may be premature terminated;
- k) confirmation that the audit team leader and audit team representing the certification body is responsible for the audit and shall be in control of executing the audit plan including audit activities and audit trails;
- l) confirmation of the status of findings of the previous review or audit, if applicable;
- m) methods and procedures to be used to conduct the audit based on sampling;
- n) confirmation of the language to be used during the audit;
- o) confirmation that, during the audit, the client will be kept informed of audit progress and any concerns;
- p) opportunity for the client to ask questions.

Auditor	Date	Time
RZ/ ML	23 November 2023	4.30 pm

#### Closing Meeting

- a) informing the client that the audit evidence collected was based on a sample of the information; thereby introducing an element of uncertainty
- b) the method and timeframe of reporting, including any grading of audit findings;
- c) the certification body's process for handling nonconformities including any consequences relating to the status of the client's certification;
- d) the timeframe for the client to present a plan for correction and corrective action for any nonconformities identified during the audit;
- e) the certification body's post audit activities;
- f) information about the complaint handling and appeal processes.
- g) any diverging opinion that are not resolved.
- h) opportunity for the client to ask questions.

### Executive Summary

CARE Certification International (M) Sdn Bhd (CCI) is first private certification body originating from Malaysia, that been accredited by Standard Malaysia under the purview of Ministry of Science, Technology and Innovation (MOSTI). CARE Certification International have been fully complying to ISO 17021. The company is established with CARE of the needs of system certification and training in mind and is one of the leading multi-sector certification body in Malaysia.

CARE Certification International (M) Sdn Bhd (CCI) has vast experience in conducting audits related to MSPO certification. It has certified more than hundred palm oil estates throughout Malaysia. CCI has obtained accreditation from Standards Malaysia for its MSPO certification scheme, holding certificate No. MSPO 28122017 CB 06 since 28 December 2017.

This assessment was conducted on 23 November 2023. The audit plan is included as Appendix 2 of this report. The approach to the audit was to treat the Abadi Moden Sdn Bhd 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 HCVs, declared conservation areas and local communities.

The methodology for collection of objective evidence included physical site inspections, observation of tasks and processes, interviews of staff, workers and their families and external stakeholders, review of documentation and monitoring data. MS 2530-3:2013 MSPO Part 3: General principles for oil palm plantations and organized smallholder was 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

computation of the sampling size is elucidated by the following formula as per table below.

This report will be externally reviewed by MSPO approved Peer Reviewer prior to certification decision by CARE Certification International (M) Sdn Bhd. CCI does not provide any advice on compliance with any legislation, regulation, or standards. All audit reports and other documentation provided by the company, are given in good faith and in reliance on the accuracy and completeness of the information provided by the client. No responsibility is accepted to any third party that may rely in whole or in part on the content of this report, to the extent permitted by Law.

For this surveillance audit conducted on 23 November 2023 resulted with 0 Minor/ Major NC and 2 Observations.

Audit Findings		
1	<p>OBS 4.3.1.1. Estate management is in the process of increasing the land area. There is a new land consisting of the following information:</p> <p>1) Document Name: Management Service Agreement Parties Involved: i) Abadi Moden and Mesra Prima (22.374 Ha) ii) Abadi Moden and Citra Jernih SB (24.095 Ha) Services Provided: All Field Works (FFB Harvesting, Transporting, Labor Supply, Upkeep, etc. Date: 1/07/2023</p> <p>2) Document Name: Land Title State: Perak District: Bagan Datuk County: Hutan Melintang HSD #: 23578 P.T. #: PT12056 Area Size: 86.042 Ha Owner Name: i) Citra Jernih (14/50 Bhgn) ii) Mesra Prima (13/50 Bhgn) iii) QL Prima (23/50 Bhgn)- Not Applicable for MSPO Certification- Industrial Area Date: 17 November 2022</p> <p>3) Document Name: Sijil Lembaga Tanah Ladang Content: Ownership Transfer from The Straits Plantation to Citra Jernih, Mesra Prima and QL Prima Serial #: 000465 Issuer: Lembaga Tanah Ladang Perak, Pejabat Tanah dan Galian Perak Date: 09/05/2023</p> <p>4) Document Name: MPOB License Details Amendment Request Content: Hectarage Amendment from 71.12 Ha to 117.589 Ha Date: 06/11/2023</p> <p>This matter will be finalized in the near future. Will be verified during the next audit.</p>	OBSERVATION
2	<p>OBS Indicator 4.4.4.2 (j) There is no accident reported for the calendar year 2022. There is evidence of submitted JKPP 8 for calendar year 2022 on 7/11/2022 with reference number JKPP 8/116963/2022. The report is considered inaccurate</p>	OBSERVATION

	because it was submitted in November 2022 where the year 2022 has not ended yet.	
3		Select
4		Select
5		Select
6		Select
7		Select
8		Select
		Select
		Select
		Select
		Select
		Select

During the assessment\_0\_nonconformities were identified.

**All Non-conformance will be further detailed in CAR Form # CCI-QP-07-3B**

**Note:**

*The assessment has been assessed and summary of the findings by Principle and Criteria – MS 2530-3:2013 Malaysian Sustainable Palm Oil (MSPO) Part 3: General principles for Plantations and Organized Smallholders.*



### Sampling Calculation

Entity	Initial		Surveillance	Recertification
	Stage 1	Stage 2		
Oil palm estate (40.47 - 100 ha)	1	1.5	2	2
Oil palm estate (101 - 500 ha)	1	3	3	3
Oil palm estate (500 ha onwards)	2	3	4	4
Oil mill	2	3	3	3

**Table 1:** Recommended minimum on-site audit durations (man-days) for each Operating Unit

**Conclusion:**

A total of 1 estates were randomly sampled for this round of assessment. This is SINGLE Certification.

(i) Main Assessment Visit (MAV):

$$y = 1.5 \sqrt{x}$$

(ii) Surveillance Assessment Visit (SAV):

$$y = 1.5 \sqrt{x} \times 0.6$$

**NOTE:**

The details in above tables are developed to provide sufficient time under normal circumstances to adequately carry out auditing of a management unit against the certification standards for oil palm management under the MS 2530: Part 3; "General principles for oil palm plantations and organised smallholders". However, the time allocated to the various locations of complex audits must be documented to justify the allocated audit durations. The audit duration is calculated on the basis of 8 hours per day. Audit working days will be calculated to the nearest full or half day.

### Summary of Assessment

The assessor(s) concluded that, based on all objective evidences reviewed, observed and discovered during this round of assessment, the Company Does Comply to the MS 2530: Part 3; "General principles for oil palm plantations and organised smallholders" standards and requirements. The following finding(s) were identified:

CATEGORY	Number of Finding (s)						
	P1	P2	P3	P4	P5	P6	P7
Major Nonconformity (Major NCR)	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Minor Nonconformity (Minor NCR)	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Observation (OBS)	Nil	Nil	1	1	Nil	Nil	Nil
Opportunity for improvement (OFI)	Nil	Nil	Nil	Nil	Nil	Nil	Nil

<b>PRINCIPLE 1</b>	The client has demonstrated an acceptable degree of commitment in embracing the MSPO standard requirements in its entirety through continuous internal compliance assessment as well as bolstering managerial and operational improvements continually.
<b>PRINCIPLE 2</b>	The client is able to maintain its transparency and efficiency in communicating data and information internally and/ or externally. The client has also established an effective system in upholding the traceability elements across its daily operations.
<b>PRINCIPLE 3</b>	Review of documents and physical observations during the audit stint indicated that the client is aware and abide all governing rules and regulations (with several exceptions, if applicable) pertaining its daily operations throughout.
<b>PRINCIPLE 4</b>	The client has demonstrated its ability in providing substantial number of considerations towards the welfare of all stakeholders. The general and specific wellbeing of its employees (and contractors' employees) were also being sufficiently accounted for.

<b>PRINCIPLE 5</b>	It is evident that the Client has established a considerably holistic approach and plans in mitigating all potential negative environmental impacts arising from its oil palm plantation activities; while simultaneously enhancing the positive impacts.
<b>PRINCIPLE 6</b>	The Client has proved that all operations are governed by certain sets of procedures (with several exceptions, if applicable). Additionally, the Client was able to demonstrate its commitment in upholding proper governance against its business directions as well as contract management.
<b>PRINCIPLE 7</b>	Not applicable due to no new planting activities. [Omit this entire statement if P7 is not applicable]

**NOTE:**

By the virtue of random sampling approach, there may exist chances of non-conformities not being identified during the assessment. Such occurrence shall therefore not be related with the assessor's competency and integrity in any way.

**Stakeholder Consultation**

List of Stakeholders Interviewed	-	Position	-
Inputs	<p>Refer to the previous audit report for this site, issues discussed such:</p> <ol style="list-style-type: none"> <li>1. Complaint <ul style="list-style-type: none"> <li>- There is no complaint has been raised during stakeholder consultation. All Stakeholder understand the grievances procedure practices by the management.</li> </ul> </li> <li>2. Positive Practices by estate: <ol style="list-style-type: none"> <li>i. All stakeholder has compliment the estate management which has given a good rapport with stakeholder.</li> <li>ii. Understand the purpose of MSPO.</li> <li>iii. Timely payment to supplier and no outstanding payment to supplier.</li> </ol> </li> </ol> <p>All the previous inputs are all positive. Therefore, no subsequent stakeholder consultation required. However, during the current audit, the auditor has conducted interview with several workers, contractors and staff. The inputs are positive and no issues raised.</p>		
Management Response	As at to date no issues received from any stakeholders. Management is committed to give best cooperation if any issues arise.		
Audit Team Conclusion	In conclusion, the estate management received no complaint and stakeholders are aware on the requirement of MSPO and detail on MSPO such estate complaint procedure, requirement with act, agreed to be audited by MSPO auditor & etc.		

**NOTE:**

With reference to ABC- OPMC 4 Issue 2 dated 04 September 2020. Whenever deemed applicable, stakeholder consultation/ interview may be held in order to obtain the internal and external stakeholders' inputs on the Company's compliance towards the MSPO standards and stakeholders' views on areas where the Company could improve. Such consultation will be conducted professionally and in absolute isolation from the Company officials. All comments made by the stakeholders will be recorded and presented in this assessment report.

**Competency Criteria of Audit Team**

With reference to ABC- OPMC 1 Issue 2 dated 04 September 2020. This assessment has been conducted by the following approved assessor(s) which hold sufficient qualifications and experiences to conduct MSPO Assessment. CARE Certification International (M) Sdn Bhd holds copies of educational qualifications, certificates and audit logs for each of the audit team members. Summary of the Assessor's credentials are as follows:

Criteria	Requirement	Lead Auditor	Auditor
Education	Post-secondary education, college or university	Rizal Ahmad Nazim Bin Abd Raof Graduate in Bachelor of Forestry Science in UPM.	Muhammad Syamil Bin Mat Salleh holds a Diploma in Mechanical Engineering from

	<p>diploma/degree in one of the following</p> <p>i. Agriculture;</p> <p>ii. Science &amp; Technology (e.g., Environmental Sciences, Life Sciences, Geological Sciences, Natural Sciences,);</p> <p>iii. Engineering, Process Technology;</p> <p>iv. Energy Management, Quality Management;</p> <p>v. Social Sciences and/or Anthropology;</p> <p>vi. Business Management; or</p> <p>vii. Other relevant related fields</p>		MARA University of Technology, Malaysia.
Work Experience	<p><b>Lead:</b> At least five (5) years of work experience in the oil palm sector or related fields such as social, health, safety and environment</p> <p><b>Auditor:</b> <b>Post Secondary education:</b> At least ten (10) years of work experience in the oil palm sector or related fields such as social, health, safety and environment</p> <p><b>Tertiary education:</b> At least three (3) years of work experience in the oil palm sector or related fields such as social, health, safety and environment</p>	Experience in estate management for almost 15 years in Felda Group of companies.	He has almost 10 years' experience in sustainability palm oil industry and he is also implemented scheme RSPO, MSPO and SCCS certification in his previous company.
Training	<p>i) Attended the MS 2530 series of standards training or other auditor competency trainings endorsed by MPOCC or MPOB (pre-2016).</p> <p>ii) shall have undergone 40 hours of accredited <b>OR</b> 40 hours of lead auditor course either in Quality Management Systems (QMS) or Environmental Management Systems (EMS) or Occupational, Health and Safety Management Systems (OSH)</p>	<p>Had attend MSPO Lead auditor course conducted by SGS</p> <p>- Had attend QOSHE (ISO 9001:2015, ISO 14001:2015, ISO 45001:2018- Integrated) LEAD AUDITOR conducted by SGS</p>	He has successfully attended MS2530 series of standards auditor competency training and attended Lead Auditor course in Quality Management System (ISO 9001:2015) & Environmental Management System (ISO 14001:2015) - Integrated Management System. Also attended the MSPO SCCS Auditor Training.

Auditing Experience	<p>Lead: Conducted at least three (3) MSPO or equivalent sustainability certification audits as Lead Auditor-in-training with a minimum of fifteen (15) man-days under the direction and guidance of a qualified Lead Auditor for MSPO or equivalent sustainability certification schemes within the last two (2) years.</p> <p>Auditor: Conducted a minimum four (4) on-site audits for a total of at least 20 man-days of audit experience as an auditor-in-training under the direction and guidance of a qualified Lead Auditor for MSPO or equivalent sustainability certification schemes within the last two (2) years.</p>	Rizal Ahmad Nazim Bin Abd Raof successfully completed 15 man-days assessment as Lead Auditor under CARE MSPO Manager within the last 2 years,	Currently a freelance MSPO Auditor since May 2019 and has been conducted auditing in relevant areas of palm oil plantation & mill.
General	A good knowledge in handling and evaluating sources of information and data. Able to communicate in Bahasa Malaysia or any other local language	Able to speak and understand Bahasa Malaysia and English.	Have a good knowledge in handling and evaluating sources of information and data. Able to communicate in Bahasa Malaysia and English Language.

Details of Certified Entity (Single Certification)

**1. ESTATE INFORMATION:**

Category of the listed organisation is Estate

NAME OF UNIT	MPOB LICENSE NO	LOCATION	GPS COORDINATES	CERTIFIED AREAS (HA)	PLANTED AREAS (HA)
Abadi Moden Sdn Bhd	619528002000	Lot 5264, Teluk Buluh division, Mukim Hutan Melintang, Bagan Datuk, 36400 Hilir Perak, Perak	3.890301, 100.946396	71.1234	71.1234

Other Sustainability Certification      NIL

**Note:**

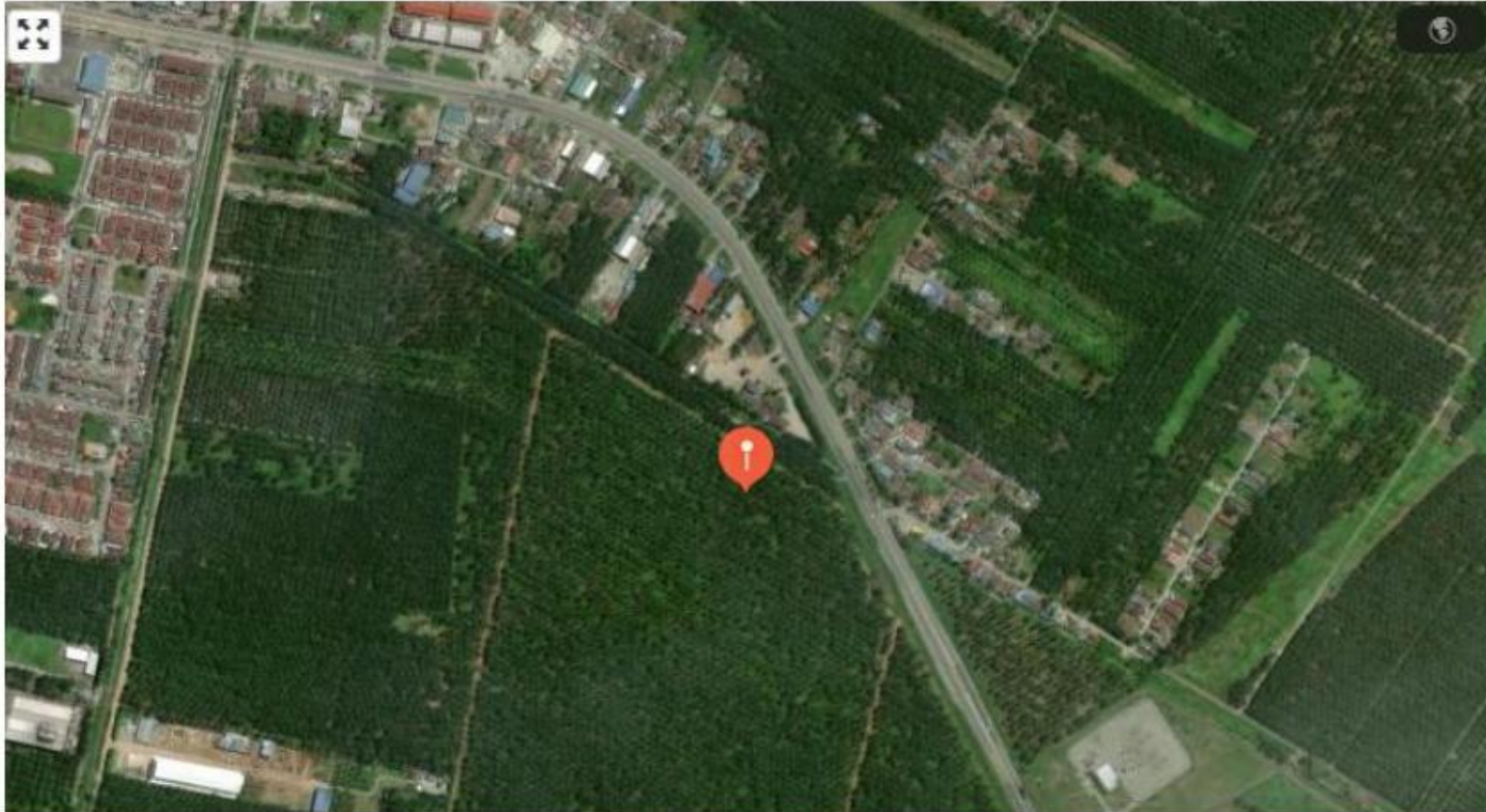
- (i) Maps showing geographical location, with close-up of the certified estates are attached as in Appendix 1 of this report.
- (ii) With reference to Circular MPOCC dated 2 April 2021

**2. AREA STATEMENT AND FFB FORECAST:**

Category of the listed organisation is Estate

NAME OF UNIT	CERTIFIED AREA (HA)	PLANTED AREA (HA)	FFB TON/ YEAR 2022	YIELD TON/ YEAR
Abadi Moden Sdn Bhd	71.1234	71.1234	1750.49	26.5951
<b>TOTAL</b>	<b>71.1234</b>	<b>71.1234</b>	<b>1750.49</b>	<b>26.5951</b>

**Appendix 1: Location and Field Map**  
Location and Field Map Abadi Moden Sdn Bhd



No 16-G, 16-1, Jalan Flora 1/1, Blossom Square Bandar Rimayu, 42500 Telok Panglima Garang, Selangor.  
Tel: +603 8073 2788 Fax: +603 8073 2688

## Appendix 2: Audit Plan

Attention to : Ms Ellis (011-1189 8771) / Ms Cecilia (016-441 8144)  
 Client name : Abadi Moden Sdn Bhd  
 Address : No. 16A, Jalan Astaka U8/83, Bukit Jelutong, Shah Alam 40150, Selangor, Malaysia.



### Audit Plan for: Surveillance 2

**Audit objective:**

- A. To ensure that all elements of the proposed scope of registration and entire requirements of the management standard are effectively addressed by the client.
- B. Determination of the conformity of the company's management system
- C. Evaluation of the ability of the management system to ensure the client organization meets applicable statutory, regulatory and contractual requirements.

Job code	MS23SM501	Lead auditor	Mr Rizal Ahmad Nazim (RZ)
Scope of cert.	Part 3 : Provision Of Planting And Harvesting Of Fresh Fruit Bunches (FFB) By Oil Palm Plantation	Team member	Mr Syamil Salleh (ML)
Management std	MS2530:2013 Part 3	Trainee Auditor	-
Revised No.	2	Witness Auditor	-

**Audit scope**

- a) The assessment will be carried out on the client's MSPO management system documentation
- b) Reviewing the client's status and understanding regarding requirements of the MSPO standard, in particular with respect to the identification of key performance of significant aspects, processes, objectives and operation of the management system;
- c) To collect necessary information regarding the scope of the MSPO management system, processes and location(s) of the client, and related statutory and regulatory aspects and compliance (e.g. quality, environmental, legal aspects of the client's operation, associated risks, etc);

Date	Time	Assessor	Business area / process	Operation	Clause
23 November 2023	0930	ALL	Introduction by client Opening meeting		
	1000	ALL	Site Visit	Fertiliser store, SW Store, Chemical store, harvesting, spraying, line site. Office, stakeholder premises	

CCI-QP-07-1A-MSPO

No 16-G, 16-1, Jalan Flora 1/1, Blossom Square Bandar Rimayu, 42500 Telok Panglima Garang, Selangor.  
 Tel: +603 8073 2788 Fax: +603 8073 2688

		ALL	<b>Stakeholder consultation</b>	Office	
		RZ	<b>Document review:</b> <b>Principle 1: Management commitment &amp; responsibility</b> - Criterion 1: Malaysian Sustainable Palm Oil (MSPO) Policy - Criterion 2: Internal audit - Criterion 3: Management review - Criterion 4: Continual improvement	Office	4.1 4.1.1 4.1.2 4.1.3 4.1.4
		ML	<b>Principle 2: Transparency</b> - Criterion 1: Transparency of information and documents relevant to MSPO requirements - Criterion 2: Transparent method of communication and consultation - Criterion 3: Traceability	Office	4.2 4.2.1 4.2.2 4.2.3
	1230		LUNCH		
	1330	ALL	<b>Stakeholder consultation</b>	Stakeholder premises	
		RZ	<b>Principle 3: Compliance to legal requirement</b> - Criterion 1: Regulatory requirements - Criterion 2: Land use rights - Criterion 3: Customary land rights	Office	4.3 4.3.1 4.3.2 4.3.3
		ML	<b>Principle 4: Social responsibility, health, safety and employment condition</b> - Criterion 1: Social impact assessment - Criterion 2: Complaints and grievances - Criterion 3: Commitment to contribute to local sustainable development - Criterion 4: Employees safety and health - Criterion 5: Employment conditions - Criterion 6: Training and competency	Office	4.4 4.4.1 4.4.2 4.4.3 4.4.4 4.4.5 4.4.6
		RZ	<b>Principle 5: Environment, natural resources, biodiversity and ecosystem services</b> - Criterion 1: Environmental management plan - Criterion 2: Efficiency of energy use and use of renewable energy - Criterion 3: Waste management and disposal - Criterion 4: Reduction of pollution and emission including greenhouse gas	Office	4.5 4.5.1 4.5.2 4.5.3 4.5.4



		ML	<ul style="list-style-type: none"> <li>- Criterion 5: Natural water resources</li> <li>- Criterion 6 : Status of rare, threatened, or endangered species and high biodiversity value area</li> <li>- Criterion 7: Zero burning practices</li> </ul> <p><b>Principle 6: Best practices</b></p> <ul style="list-style-type: none"> <li>- Criterion 1: Site management</li> <li>- Criterion 2: Economic and financial viability plan</li> <li>- Criterion 3: Transparent and fair price dealing</li> <li>- Criterion 4: Contractor</li> </ul>	Office	4.5.5 4.5.6  4.5.7  4.6 4.6.1 4.6.2 4.6.3 4.6.4
	1600	RZ	Report Preparation		
	1700	ALL	Closing meeting		

Note

**Company Information:**

- Times are approximate and will be confirmed at the opening meeting prior to commencement of the audit.
- Auditors reserve the right to change or add to the elements listed before or during the audit depending on the results of on-site investigation.
- A private place for preparation, review and conferencing is requested for the auditor's use.
- Ensure that the appropriate auditees are available according to the audit schedule.
- Availability of guides for the auditors.
- Prepare necessary PPE (if required) for plant visit.
- Please inform CCI if there is any objection or conflict of interest related to any of the above team members.
- You are invited to review the team members and, if necessary advise CCI of any conflict of interest. Please contact Managing Director (fleming@cciglobe.com) and General Manager (nabila.seth@cciglobe.com) of CCI directly for any objection.

## Section F General Information

General	
Audit objectives	<input type="checkbox"/> To verify that the system initial implementation is in accordance to requirements of the standard adopted. <input checked="" type="checkbox"/> To verify that the system implementation is continuously in accordance to the requirements of the standards adopted. <input type="checkbox"/> To verify that the system implementation is continuously after and in fifth years of implementation is in accordance to the standards adopted. <input type="checkbox"/> Other, (please specify)
Integrate Assessment	No
Applicable National Standards	MS ISO/IEC 17021-1:2015, ACB-OPMC 1, ACB-OPMC 2, ACB-OPMC 3 & ACB-OPMC 4 and MS 2530-3:2013
Issue of certificate	NA Please justify if YES-

Scope of Certification	
Scope of certification in English	Provision of Planting and Harvesting of Fresh Fruit Bunch (FFB) by Oil Palm Plantation
Requirement not being applicable	P7 - Development of New Planting
Justification	The company doesn't have any new planting activities.
Other language than above	NA
Changes from Previous registration	No
Extension/changes of scope date	NA

Contact Details	
Management Representative	Cecilia Ling Jee Yun
Alternate contacts	Yeoh Kim Tak
Management Representative contact no.	016-441 8144/013-530 1183
E-mail address	hointernationalplt@gmail.com, cecilialing@qlfoods.com.my
Fax Number	-
Fixed Line Number	-
No of Group Members / SPOC	1

Risk Assessment (Applicable for Remote Audit ONLY)					
Date of Remote Audit: NA			Name of Auditor/s: NA		
<b>A. Management Responsibility</b>			<b>No = 1 Yes = 0</b>		
No	Questionnaire	No	Yes	Rating	Remark
1	Has the company have a management person responsible for the sustainability issues?	<input type="checkbox"/>	<input type="checkbox"/>	0	The responsible person is Mr XXX
2	Has the company conducted the internal audit?	<input type="checkbox"/>	<input type="checkbox"/>	0	The last IA dated XX
3	Has the company organized Management review meeting?	<input type="checkbox"/>	<input type="checkbox"/>	0	The last MRM dated XX
4	Has the company provided transparent information on the company's operations for the public access?	<input type="checkbox"/>	<input type="checkbox"/>	0	Information related to operation is available in XXX
5	Has the company kept real time monitoring records of the estate/mill operation activities? (FFB/CPO sales record)	<input type="checkbox"/>	<input type="checkbox"/>	0	Referring to XXX
<b>B. Social Aspect</b>			<b>No = 1 Yes = 0</b>		
No	Questionnaire	No	Yes	Rating	Remark
1	Has the company have a policy covering the following - respect for human right, - no forced labour, - no child labour, - working condition, - wages & benefits, - non-discrimination, - freedom of association and collective bargaining *Please refer to Principle 4 Criteria 5 Indicator 14 (MSPO Standard)	<input type="checkbox"/>	<input type="checkbox"/>	0	Referring to policy # XX
2	Has the site established a management system in place to manage the social issue policies described in question 1?	<input type="checkbox"/>	<input type="checkbox"/>	0	Referring to XXX
3	Has the company resolved any complaints or grievances received from the stakeholder?	<input type="checkbox"/>	<input type="checkbox"/>	0	NIL stakeholder complaint recorded
4	During this pandemic of COVID 19, has the company established any guideline or SOP's as to follow the Majlis Keselamatan Negara (MKN) requirement? Are the SOPs updated to the latest standard?	<input type="checkbox"/>	<input type="checkbox"/>	0	Referring to XXXX
			<b>No = 0 Yes = 1</b>		
No	Questionnaire	No	Yes	Rating	Remark
5	Has the company received any complaint from stakeholder?	<input type="checkbox"/>	<input type="checkbox"/>	0	NIL stakeholder complaint recorded from the last review
6	Is there is any COVID 19 cases in the premise area?	<input type="checkbox"/>	<input type="checkbox"/>	0	No case reported as of to date
<b>C. Economic Aspect</b>			<b>No = 1 Yes = 0</b>		
No	Questionnaire	No	Yes	Rating	Remark
1	Has the company have long term financial management plan?	<input type="checkbox"/>	<input type="checkbox"/>	0	Referring to XX
2	Is there a system in place to monitor the implementation of the management plan?	<input type="checkbox"/>	<input type="checkbox"/>	0	Referring to XX
<b>D. Environment Aspect</b>			<b>No = 0 Yes = 1</b>		
No	Questionnaire	No	Yes	Rating	Remark
1	Is there any endangered, rare and threatened species observed at the operation site or around it?	<input type="checkbox"/>	<input type="checkbox"/>	0	Company declared no endangered, rare or threatened species at site and this is supported by XXX

2	If yes, is there any effort to protect it?	<input type="checkbox"/>	<input type="checkbox"/>	0	
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**Additional Verification for operational sites:**  
*Remark: If the rating for this area shown double High risk been tick, remote audit will not be proceeded. However, if the rating were click double Low or Low and High consideration for remote audit may be proceed depending on the total risk rating scored.*

1	How many nonconformity has / nonconformities have been raised during the previous audit? * If more than 3 major nonconformities or total nonconformities are more than 10 findings, please tick High risk column.	LOW	<input type="checkbox"/>	HIGH	<input type="checkbox"/>
2	Have the previous nonconformities been adequately resolve with sufficient evidence? * If yes please click LOW	LOW	<input type="checkbox"/>	HIGH	<input type="checkbox"/>

<b>Decision/ Justification</b>	Remote Audit based on the justification that the company scored 3 points after addressing all the criteria and properly attended to the findings from last review.	<b>Total Score</b>	
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Total score between 0-4 : <b>Low Risk</b>	Total score between 5-9: <b>Medium Risk</b>	Total score between 10 and above: <b>High Risk</b>
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To be filled by Auditor: Methods and Techniques of MSPO Audit Processes being conducted via Select Please specify for Others

**NOTE:**

*With reference to Guidance on Remote Audits due to Covid-19 Pandemic Restrictions, Version 3 Updated Circular (22 March 2021)*

Audit Checklist			
Verification of previous visit			
Certificate Number	MYMS3227433	Expiry Date	14th March 2027
Stage of Previous Audit	Surveillance Year 1	Date of Audit	7 November 2022
No of Findings	0 Non Conformance/s	2 Observation/s	
Status/ Remark	Verification of the SAV 1 Assessment Report confirms that the Company has taken appropriate actions to address all the findings with continual improvement in place to ensure no recurrence. All Findings raised during the said audit cycle have been verified during this SAV 2 audit visit.		
Verification of MSPO Logo			
No sign use of accreditation logo at the point of review.			
P1: Management Commitment & Responsibility			
Criterion 1	Malaysian Sustainable Palm Oil (MSPO) Policy		
Indicator	Requirement	Findings	
<a href="#">4.1.1.1</a>	A policy for the implementation of MSPO shall be established	Conformity	
<p>The management had established, maintained and documented the "MSPO Policy/Polisi Kelestarian", Doc. No.: AMSB-P1C1/POLICY07, dated 1/9/2022, prepared by Cecilia Ling Jee Yun and approved by Chia Song Kooi, Director. The policy consists of their commitment to provide adequate resources and commitment towards the sustainability of the palm oil business by complying with the requirements of MSPO standards and to collaborate and act in an environmentally sustainable and socially responsible manner. As mentioned in the policy that they shall adhere to following key principles of MSPO in the operation, namely :</p> <ol style="list-style-type: none"> <li>1. Management commitment &amp; responsibility</li> <li>2. Transparency &amp; Traceability</li> <li>3. Compliance to legal requirements</li> <li>4. Social responsibility, health, safety and employment condition</li> <li>5. Environment, natural resources, biodiversity and ecosystem services</li> <li>6. Best practices</li> </ol> <p>The communication of the policy has been carried out as referred to the attendance record, Doc. No.: AMSB-REC-IU-P4C6/03 which attended by clerk, admin, contractor, manager, etc.</p>			
<a href="#">4.1.1.2</a>	The policy shall also emphasize commitment to continual improvement.	Conformity	
The policy had clearly stated the company's commitment which included the continual improvement in the overall aspects of plantation management and community development.			
Criterion 2	Internal Audit		
Indicator	Requirement	Findings	
<a href="#">4.1.2.1</a>	Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for further improvement.	Conformity	
Sighted the document of "Internal Audit Plan" for year 2022, Doc. No.: AMSB-P1C9-REC-02-01, was prepared on 1/9/2022. The Internal Audit was planned to be done on 28 -29 Aug 2023. Also sighted their plan to cover the 6 Principles during the Internal Audit and the objective to assess the compliance of the organisation's operations at MS2530:2013 Part 3 Oil Palm Estates. Also mentioned in the plan is the auditor: Noorwina binti Jingkol.			
<a href="#">4.1.2.2</a>	The internal audit procedures and audit results shall be documented and evaluated, followed by the identification of strengths and root causes of nonconformities, in order to implement the necessary corrective action	Conformity	

<p>The management has established the internal audit procedure which is purposely to evaluate the identification of strength and weak point in management system for further improvement. Sighted the evidence:</p> <p>1.Document: SOP Internal Audit Doc. No.: AMSB-P1C9-REC-02-01 Date: 1/9/2022</p> <p>Sighted in the procedure is the flowchart process from start to end of the internal audit process.</p> <p>2. Document: Internal Audit Checklist and Finding Doc. No.: AMSB-P1C9-REC-02-02 Date: 29 AUG 2023</p>		
4.1.2.3	Report shall be made available to the management for their review.	Conformity
<p>Sighted that the management has conducted the internal audit, which to determine the ability of their management system and also to improve their management system so that their implementation is effective. Sighted the evidence as below:</p> <p>1. Document: Audit Summary Report Doc. No.: AMSB-P1C9-REP-02-01 Date: 29 Aug 2023</p> <p>Finding: Total number of major NC; nil, Total number of minor NC; nil, OFI; 0: Document Control.</p> <p>Overall comment: Overall audit was conducted with commitment by estate management and management's representative, Ms. Cecilia and Mr. Yeoh. It is highly appreciated.</p> <p>Report prepared by: Noorwina binti Jingkol, Lead Auditor.</p>		
Criterion 3	Management Review	
Indicator	Requirement	Findings
4.1.3.1	The management shall periodically review the continuous suitability, adequacy and effectiveness of the requirements for effective implementation of MSPO and decide on any changes, improvement and modification.	Conformity
<p>Review of the "Management Meeting Report" indicated that the management expresses heavy emphasize on the company's compliance towards MSPO and relevant legal requirements, apart from discussing other matters including financial and administrative aspects of the company. Available documents are as below:</p> <p>1. Document: Management Review – Minutes of Meeting Doc. No.: AMSB-P1C10-REC-02-01 Date: 22-Sept-2023</p> <p>Minutes of meeting prepared by: Cecilia Ling Jee Yun Venue: Abadi Moden Sdn. Bhd.</p> <p>Attendees: Cecilia Ling Jee Yun, Mr. Yeoh Kim Tak, Chia Song Kooi</p> <p>Sighted on the minutes that they were discussed on matters related to:</p> <ol style="list-style-type: none"> <li>1. Previous issues.</li> <li>2. Policies: Its objective achievement and suitability - The policies had been communicated to all stakeholder.</li> <li>3. Internal audit results: Internal audit results; no NCR had been raised. Commitment of management during the audit is highly appreciated. There was 1 OFI raised during the audit, which is regarding housing. Management will look into it, and action plan has been established for the Continual Improvement.</li> <li>4. Stakeholder complaints and grievances / feedback.</li> <li>5. Safety findings: MSPO Coordinator was remained to ensure all workers contractor wear PPE.</li> <li>6. Environment matters: Management commit to comply with biodiversity policy and take part in "Pemuliharaan Alam Sekitar".</li> <li>7. SIA findings.</li> <li>8. Corrective action status</li> <li>9. Meeting legal requirements status: MPOB license, Scheduled Waste and others - MPOB licenses for all estates updated.</li> <li>10. New statutory and regulatory requirement.</li> <li>11. Availability of resources (manpower and equipment): Current resources to catch-up plantation operational are in place.</li> <li>12. Recommendation for improvement/other matters: Emphasis on the waste management.</li> <li>13. Customer feedback.</li> </ol>		
Criterion 4	Continual improvement	
Indicator	Requirement	Findings
4.1.4.1	The action plan for continual improvement shall be based on consideration of the main social and environmental impact and opportunities of the company.	Conformity

<p>The management has established the document of "Continual Improvement Plan" and verified that some areas of concern were raised in the form to focus on issues related to legal compliance, environment and social. The improvement plan is allocated in the recommendation, action plan and deadline for completion of the action plan. Sighted the evidence:</p> <p>1. Document: Continual Improvement Plan  Doc. No.: AMSB-P1C10-REP-02-01  Date: 1/9/2022</p> <p>i. Isu: Pemantauan Terhadap Penggunaan Bahan Kimia - Racun Serangga dan Baja  Pelan Tindakan: Merekodkan penggunaan bahan kimia  Estimate to Complete: Jun 2023  PIC: MSPO Coordinator</p> <p>ii. Isu: Kawalan Dokumen MSPO Menggunakan Web Sistem i-palm  Pelan Tindakan: Memasukkan data MSPO dan laporan bulanan aktiviti ke dalam sistem i-palm  Estimate to Complete: Jun 2023  PIC: MSPO Coordinator</p>		
4.1.4.2	The company shall establish a system to improve practices in line with new information and techniques or new industry standards and technology, where applicable, that are available and feasible for adoption.	Conformity
<p>It was noted and verified that any intentions or plans to adopt new information, techniques, industry standards or technology are incorporated into the above-mentioned plan for consideration and deliberation. Interview with the Management Representative indicated that due to financial prudence and low level of operational sophistication, the top-level Management is in the view that adopting new methodologies, techniques or technologies is economically and practically not feasible at present. However, the Company is open and ready to accept such assimilation once the situation deems fit.</p>		
4.1.4.3	An action plan to provide the necessary resources including training, to implement the new techniques or new industry standard or technology (where applicable) shall be established.	Conformity
Per findings made in 4.1.4.2, there is no training being made available at present.		
<b>P2: Transparency</b>		
Criterion 1	Transparency of information and documents relevant to MSPO requirements	
Indicator	Requirement	Findings
<a href="#">4.2.1.1</a>	The management shall communicate the information requested by the relevant stakeholders in the appropriate languages and forms, except those limited by commercial confidentiality or disclosure that could result in negative environmental or social outcomes.	Conformity
<p>The management has established the "Stakeholder Consultation and Communication Procedure", Doc. No: SOP-01-P2C2/SCC, Rev.: 00, dated 1/5/2021, approved by Chia Song Kooi. The management has adopted an open and transparent method of communication and consultation when dealing with relevant parties such as its workers, government agencies, contractors by personal invitation to attend the internal and externals' consultation meetings. Languages used in written communications are in Bahasa Malaysia and English, coupled with verbal native dialects.</p>		
<a href="#">4.2.1.2</a>	Management documents shall be publicly available, except where this is prevented by commercial confidentiality or where disclosure of information would result in negative environmental or social outcomes.	Conformity
<p>The management has established the document that publicly available such as:</p> <ol style="list-style-type: none"> <li>1. MSPO Policy</li> <li>2. MSPO Organization Chart</li> <li>3. HIRARC</li> <li>4. Stakeholder Consultation and Communication Procedure</li> <li>5. Aspect Impact Assessment</li> <li>6. List of Stakeholders</li> </ol> <p>Stated in the MSPO Organization Chart:  Director: Chia Song Kooi  Estate Supervisor: Yeoh Kim Tak  Document Controller: Cecilia Ling Jee Yun</p>		

Harvesting and Transportation: Contractor Maintenance: Contractor		
Criterion 2	Transparent method of communication and consultation	
Indicator	Requirement	Findings
4.2.2.1	Procedures shall be established for consultation and communication with the relevant stakeholders	Conformity
The management has established the document of "Stakeholder Consultation and Communication Procedure", Doc. No: SOP-01-P2C2/SCC, Rev.: 00, dated 1/5/2021, approved by Chia Song Kooi.		
4.2.2.2	A management official shall nominated officials at the operating unit responsible for issues related to indicator 1 (4.2.2.1)	Conformity
Verified that the management had appointed Ms. Cecilia Ling Jee Yun as MSPO Coordinator as stated in the document of "Appointment Letter as MSPO Coordinator", Doc. No: AMSB-P1C1-Letter/01, dated 1/9/2022.		
As Communication Officer, Ms. Cecilia is responsible to:		
1. Support, implement and maintain continual improvement of MSPO system		
2. Liaise with external and internal stakeholders		
3. Responsible to report of the performance for continual improvement		
4.2.2.3	List of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders should be properly maintained.	Conformity
Sighted that the management has established the document of "List of Stakeholder" with stakeholders been identified and listed by the management as shown in the following evidence: Document: List of Stakeholders Document No.: AMSB-P2C1-REC-02-01 Authorities: Jab. Perhilitan Teluk Intan, MPOB Cawangan Teluk Intan, Perkeso Teluk Intan Contractor Harvesting: Ban Boon Teng Sawit (M) Sdn. Bhd. Contractor Plantation Maintenance: Satees Enterprise Suppliers: Ban Boon Teng Sawit (M) Sdn. Bhd. (FFB Collector), Lim Kian Seng (Fertilizer & Rodenticide), Loo Soon Kok (Apply Fertilizer), Mah Siew Seng & Co. (Company Auditor), MSS Tax Management Sdn. Bhd. (Company Tax Agent), QL Corporate Services Sdn. Bhd. (Company Secretary), Satees Enterprise (Plantation Maintenance), Tan Beng Swee (Supply Material for work)		
Also sighted the document of "Stakeholders Minutes of Meeting", Doc. No.: AMSB-P2C1-Stakeholder Minutes of Meeting, prepared by Cecilia Ling Jee Yun, approved by Chia Song Kooi. Date of Stakeholder Meeting: 16/8/2023 Venue: HQ Office Attendance: Mr. Naidu, Ms. Boon, Mr. Yeoh, Ms. Cecilia Agenda: i. MSPO Requirement: Feedback from external stakeholder regarding plantation activities that operated by AMSB Group. ii. Safety and health: Ms. Cecilia informed that workers safety and health is crucial in MSPO, same goes to worker welfare. iii. Social: Ms. Cecilia remind each contractor to follow minimum wages.		
Criterion 3	Traceability	
Indicator	Requirement	Findings
4.2.3.1	The management shall establish, implement and maintain a standard operating procedure to comply with the requirements for traceability of the relevant product(s).	Conformity
The management has established the procedure of traceability. The objective of the procedure is to ensure the origin of palm product can be documented, verified and information maintained across the supply chain. Sighted the evidence: Document: SOP Traceability DOc. No.: AMSB-P2C2-SOP-02-01 Effective Date: 1/9/2022 Content: Harvesting programme (Estate Supervisor) - Harvesting round for months (Contractor) - Harvesting of FFB (Contractor) - Loading of FFB into lorry (Contractor) - Transport to ramp (Contractor) - Transport to Collecting Centre (Contractor) - FFB recorded (Estate Supervisor).		



4.2.3.2	The management shall conduct regular inspections on compliance with the established traceability system	Conformity
The management had keep track of FFB produced by maintaining several records such as external weighbridge ticket and monthly sales record. Seen that those records were verified, available and maintained accordingly by the management.		
4.2.3.3	The management should identify and assign suitable employees to implement and maintain the traceability system	Conformity
Verified that the management had appointed Ms. Cecilia Ling Jee Yun as Traceability Officer as stated in the appointment letter, dated 1/9/2022.		
4.2.3.4	Records of sales, delivery or transportation of FFB shall be maintained.	Conformity
<p>The management has maintained the record of traceability such as weighbridge ticket, delivery note and record of "FFB Monthly Sales". This is to ensure their traceability on tracking the FFB was monitored, recorded and maintained. Sighted the evidence:</p> <p>1. Document: FFB Monthly Sales  Month: October 2023  Buyer: Ban Boon Teng Sawit (M) Sdn. Bhd.  Date: 1/11/2023  PV No.: PV-8413  Total Weight: 257.14 MT</p> <p>2. Document: FFB Monthly Sales  Month: September 2023  Buyer: Ban Boon Teng Sawit (M) Sdn. Bhd.  Date: 1/10/2023  PV No.: PV-8324  Total Weight: 289.09 MT</p> <p>3. Document: FFB Monthly Sales  Month: August 2023  Buyer: Ban Boon Teng Sawit (M) Sdn. Bhd.  Date: 11/9/2023  PV No.: 6506  Total Weight: 363.32 MT</p>		
<b>P3: Compliance to legal requirements</b>		
Criterion 1	Regulatory requirements	
Indicator	Requirement	Findings
<a href="#">4.3.1.1.</a>	All operations are in compliance with the applicable local, state, national and ratified international laws and regulations	Observation
<p>MPOB Licence:  Ref no: 619528002000  Valid until: 31 August 2023 - Under Hectarage Amendment Process  Area: 71.12ha</p> <p>Quit rent payment:  Lot no: 5264,  Date: 24 October 2022  Payment via: cheque  Ref no: 081302GRN0005643</p> <p>Workers KWSP #:  1) 21972122  2) 24425463</p> <p>The management also had conducted Noise Risk Assessment (NRA) as shwon in evidence below:</p>		

Document: Noise Risk Assessment  
 Prepared by: Ms Soo Ai Kheng  
 Verified by: Ms Cecilia Ling  
 Date: 7 November 2022

OBS

4.3.1.1.

Estate management is in the process of increasing the land area. There is a new land consisting of the following information:

1)

Document Name: Management Service Agreement

Parties Involved:

i) Abadi Moden and Mesra Prima (22.374 Ha)

ii) Abadi Moden and Citra Jernih SB (24.095 Ha)

Services Provided: All Field Works (FFB Harvesting, Transporting, Labor Supply, Upkeep, etc.)

Date: 1/07/2023

2)

Document Name: Land Title

State: Perak

District: Bagan Datuk

County: Hutan Melintang

HSD #: 23578

P.T. #: PT12056

Area Size: 86.042 Ha

Owner Name:

i) Citra Jernih (14/50 Bhgn)

ii) Mesra Prima (13/50 Bhgn)

iii) QL Prima (23/50 Bhgn)- Not Applicable for MSPO Certification- Industrial Area

Date: 17 November 2022

3) Document Name: Sijil Lembaga Tanah Ladang

Content: Ownership Transfer from The Straits Plantation to Citra Jernih, Mesra Prima and QL Prima

Serial #: 000465

Issuer: Lembaga Tanah Ladang Perak, Pejabat Tanah dan Galian Perak

Date: 09/05/2023

4)

Document Name: MPOB License Details Amendment Request

Content: Hectarage Amendment from 71.12 Ha to 117.589 Ha

Date: 06/11/2023

This matter will be finalized in the near future. Will be verified during the next audit.

4.3.1.2	The management shall list all laws applicable to their operations in a legal requirements register	Conformity
<p>The management had updated the list of legal which stated the applicable list and regulation applicable to their estate operation. The list was dated on 1 July 2022 and sample of applicable laws as followed:</p> <ol style="list-style-type: none"> <li>1. Occupational Safety and Health Act 1994</li> <li>2. Environmental Quality Act 1974</li> <li>3. Occupational Safety and Health (Use and Standards of Exposure of Chemicals Hazardous to Health) Regulation 2000</li> <li>4. Prevention and Control of Infectious Diseases Act 1988</li> <li>5. Fire Services Act 1988</li> <li>6. Wildlife Conservation Act 2010</li> <li>7. Windfall Profit Levy Act 1998</li> </ol>		
4.3.1.3	The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force.	Conformity

Review of the legal register as cited in 4.3.1.2 confirms that all legal requirements are updated and enforceable.		
4.3.1.4	The management should assign a person responsible to monitor compliance and to track and update the changes in regulatory requirements.	Conformity
The management had retained the appointment of Ms. Cecilia as a person responsible to monitor compliance and update the changes in regulatory requirements. Sighted her letter of appointment dated on 1 May 2021		
Criterion 2	Land used right	
Indicator	Requirement	Findings
<a href="#">4.3.2.1</a>	The management shall ensure that their oil palm cultivation activities do not diminish the land use rights of other users	Conformity
It was noted that the Management is aware of its legal boundary marking surrounding its establishment. As observed during site visit, the company sets a perimeter trenches and terrain boundary as marker to segregate their lands from surrounding neighbours.		
4.3.2.2	The management shall provide documents showing legal ownership or lease, history of land tenure and the actual use of the land.	Conformity
The management had provided a land title that showed the ownership of the and as seen below: Lot no: 5264 Area: 71.1234ha  Land use: Coconut and Cocoa The management had provided a land title for lot no 5264 that give an area of 71.1234ha. It was found that the land use for this land is for Coconut and Cocoa. However, seen the receipt of payment to Land Department dated 11 November 2021 to apply for change of land use to oil palm.  Additional Progress: Document Name: Letter from Land Department Ref: Bil (12) dlm PTG PK 40/189 SJ .710 (D) Content: Approval for land use Change to Palm Oil Date: 14 August 2023		
4.3.2.3	Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable.	Conformity
It was noted that the Management is aware of its legal boundary marking surrounding its establishment. As observed during site visit, the company sets a perimeter trenches and terrain boundary as marker to segregate their lands from surrounding neighbours.		
4.3.2.4	Where there are, or have been, disputes, documented proof of legal acquisition of land title and fair compensation that have been or are being made to previous owners and occupants; shall be made available and that these should have been accepted with free prior informed consent (FPIC).	Conformity
An interview with the Management Representative and verification of complaints / communication records indicated that no land ownership dispute arose thus far.		
Criterion 3	Customary rights	
Indicator	Requirement	Findings
<a href="#">4.3.3.1</a>	Where lands are encumbered by customary rights, the company shall demonstrate that these rights are understood and are not being threatened or reduced.	Conformity
Not applicable as the estate is not encumbered by customary rights issues.		
<a href="#">4.3.3.2</a>	Maps of an appropriate scale showing extent of recognized customary rights shall be made available	Conformity

Not applicable as the estate is not encumbered by customary rights issues.		
4.3.3.3	Negotiation and FPIC shall be recorded and copies of negotiated agreements should be made available.	Conformity
Not applicable as the estate is not encumbered by customary rights issues.		
<b>P4: Social Responsibility, Health, Safety and Employment Condition</b>		
Criterion 1	Social impact Assessment (SIA)	
Indicator	Requirement	Findings
<a href="#">4.4.1.1</a>	Social impacts should be identified and plans are implemented to mitigate the negative impacts and promote the positive ones	Conformity
<p>The company has established and maintained the document of "Social Impact Assessment Report", Doc. No.: AMSB-P4C1-REP-02-01, dated 1/9/2022. The social criterias as reported in the documents are:</p> <ol style="list-style-type: none"> <li>1. Pekerja Kanak-kanak: Impak Sosial - Kesihatan dan keselamatan kanak-kanak</li> <li>2. Buruk Paksa: Impak - Menyimpan pengenalan diri pekerja (passport), membenarkan pekerja bertukang</li> <li>3. Keselamatan dan Kesihatan: Impak - Kawasan kerja yang sihat dan selamat, latihan keselamatan, kebersihan fasiliti</li> <li>4. Diskriminasi: Impak - Penderaan, ugutan dan memalukan pekerja, hak sama rata</li> <li>5. Tindakan Disiplin: Impak - Penderaan secara mental, fizikal dan lisan, denda dengan memotong gaji</li> <li>6. Waktu Bekerja: Impak - 48 jam seminggu, 1 hari cuti dalam seminggu, kerja lebih masa dengan persetujuan tidak lebih dari 104 jam sebulan, pembayaran gaji lebih masa kurang dari SLO, sistem rekod waktu kerja</li> <li>7. Gaji dan Wang Saraan: Impak - Mematuhi keperluan undang-undang, tiada penangguhan gaji, tiada potongan gaji, pembayaran gaji yang tepat secara tunai atau cek, tiada skim penipuan</li> <li>8. Skim Pengurusan</li> </ol>		
Criterion 2	Complaints and grievances	
Indicator	Requirement	Findings
<a href="#">4.4.2.1</a>	A system for dealing with complaints and grievances shall be established and documented	Conformity
<p>The complaint and grievances had been referred to the procedure as referred to the document with Doc. No: AMSB-SOP-02-P4C2/SCG established by the management which any complaint or grievance be to be submitted through form or verbally which will be recorded and addressed in the complaint form.</p>		
4.4.2.2	The system shall be able to resolve disputes in an effective, timely and appropriate manner that is accepted by all parties.	Conformity
During the assessment, there is no any complaint and grievance reported.		
4.4.2.3	A complaint form should be made available at the premises, where employees and affected stakeholders can make a complaint.	Conformity
<p>Sighted that the management has discussed to stakeholders regarding complaint and suggestion medium during Stakeholder Meeting on 16/8/2023. Verified the sample of "Complaint and Grievances Form" is available. During the assesment there is no complaint and grievance reported. As per interview with sample stakeholders, no complaint has been lodged to the management.</p>		
4.4.2.4	Employees and the surrounding communities should be made aware that complaints or suggestions can be made any time	Conformity
<p>Referred to 4.4.2.3, sighted the document of "Stakeholders Minutes of Meeting", Doc. No.: AMSB-P2C1-Stakeholder Minutes of Meeting, prepared by Cecilia Ling Jee Yun, approved by Chia Song Kooi. Date of Stakeholder Meeting: 16/8/2023 Item that have been discussed such as:</p> <ol style="list-style-type: none"> <li>1. Policy</li> <li>2. Complaint and Grievances procedure</li> </ol>		

3. Safety and Health 4. Social 5. Environment		
4.4.2.5	Complaints and resolutions for the last 24 months shall be documented and made available to affected stakeholders upon request.	Conformity
During the assessment, there is no complaints lodged by stakeholders. However, management has established the procedure of complaint and grievances as referred to the procedure with the Doc. No: AMSB-SOP-02-P4C2/SCG, which been used to ensure the complaints and resolutions will be kept for the last 24 months.		
Criterion 3	Commitment to contribute to local sustainable development	
Indicator	Requirement	Findings
<a href="#">4.4.3.1</a>	Growers should contribute to local development in consultation with the local communities.	Conformity
During the site visit it was found that the management has allowed the local residents to use the land in the oil palm for banana integration cultivation without any charge.		
Criterion 4	Employees safety and health	
Indicator	Requirement	Findings
<a href="#">4.4.4.1</a>	An occupational safety and health policy and plan shall be documented, effectively communicated and implemented	Conformity
Sighted that the management has established the document of "Polisi Keselamatan dan Kesihatan", Doc. No: AMSB-MSPO-01 P1-C1/Policy01, dated 1/5/2021. The communication of the policy has been carried out on 19/3/2023 as referred to the attendance record, Doc. No: AMSB-P1C5-REC-02-14 Training Attendance Record which was attended by clerk, admin, contractor and manager.		
4.4.4.2	The occupational safety and health plan shall cover the following:	
a) A safety and health policy, which is communicated and implemented		Conformity
Sighted that the management has established the document of "Polisi Keselamatan dan Kesihatan", Doc. No: AMSB-MSPO-01 P1-C1/Policy01, dated 1/5/2021. The communication of the policy has been carried out on 19/3/2023 as referred to the attendance record, Doc. No: AMSB-P1C5-REC-02-14 Training Attendance Record which was attended by clerk, admin, contractor and manager.		
b) The risks of all operations shall be assessed and documented		Conformity
Risk assessment of all operations had been established and documented through "HIRARC", Doc.No: AMSB-P4-C2-REC-02-01, prepared by Cecilia Ling Jee Yun, approved by Chia Song Koo. Among the work activities been accessed is: Activity: Unloading of pesticides containers & fertilizer bags Hazard: Chemical contact, which can cause skin burnt, irritation/dermatitis Existing control: Proper PPE Likelihood: 1, Severity: 3, Risk rating: 3, Risk level: L		
Also sighted that the management has conducted the CHRA assessment as reported in the document of "CHRA Report", Doc. No: HQ/15/ASS/00/3-2021/114, assessment date: 21/12/2021, assessor's name: Mohd. Azuan bin Kahamis, DOSH Registration No.: HQ/15/ASS/00/3 from Sigma Pharma Solution.		
Chemical Register is available in the CHRA Report dated 21/12/2021. Listed chemicals used in the estate such as Ecomax, Ally 20DF and NPK. Confirmed that no changes were made as at auditing day.		
c) An awareness and training programme which includes the following requirements for employees exposed to pesticides: i) all employees involved shall be adequately trained on safe working practices; and ii) all precautions attached to products shall be properly observed and applied.		Conformity
i) Sighted and verified that the management has established "Program Latihan Tahunan 2023" and sighted the records of training on Chemical Handling dated 25/7/2023 attended by Ms. Cecilia, Mr. Naidu, Ms. Ban, Mr. Yeoh		
ii) Verified during the site visit that there is no chemical store at the estate operation. Spraying activities was fully conducted by appointed contractor. However, management has provide safety signage at main entrance area for awareness.		

d) The management shall provide the appropriate personal protective equipment (PPE) at the place of work to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC).	Conformity
<p>Verified that the employee of the contractor has been provided with PPE, sighted the document of "Rekod PPE Pekerja", Doc. No: AMSB-REC-02-P4C4/03, dated 1/9/2022, as sampled:  Name of Worker: Vegnesh a/I Ramnaidu  Job: Tolak Buah  PPE: Safety helmet (yellow), Safety Vest, Wellington Boot, Dust Mask, Cotton Glove, Wheelbarrow, Basket, Loading Hook, Pensil, Loading Spikes.</p>	
e) The management shall establish Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labeling) Regulation 1997 and Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000.	Conformity
<p>Verified that the management has established and documented the procedure of "Handling of Used Chemicals Procedure", Doc. No: AMSB-SOP-IU-P5C3/HUSC, dated 1/5/2021. Verified during the site visit that there is no Chemical Store at the estate operation where the spraying and chemical handling activities were managed by contractor.</p> <p>Also sighted that the management has conducted the CHRA assessment as reported in the document of "CHRA Report", Doc. No: HQ/15/ASS/00/3-2021/114, assessment date: 21/12/2021, assessor's name: Mohd. Azuan bin Kahamis, DOSH Registration No.: HQ/15/ASS/00/3 from Sigma Pharma Solution.</p> <p>Chemical Register is available in the CHRA Report dated 21/12/2021. Listed chemicals used in the estate such as Ecomax, Ally 20DF and NPK. Confirmed that no changes were made as at auditing day.</p>	
f) The management shall appoint responsible person(s) for workers' safety and health. The appointed person(s) of trust must have knowledge and access to latest national regulations and collective agreements.	Observation
<p>The responsible person of Safety and Health matter in AMSB as referred to the document of "Appointment Letter as MSPO Coordinator" to Ms. Cecilia Ling Jee Yun, dated 21/9/2022, there was a responsibilities listed in the appointment letter that been acknowledged by the appointed person.</p> <p>It is confirmed that the management has Safety Officer which OSH Coordinator is not required. Sighted evidence as follows:  Name: Kamaraj A/L Krisnan  Reg No: HQ/15/SHO/00/8241  Validity: 25/10/2023 - 24/10/2026</p>	
g) The management shall conduct regular two-way communication with their employees where issues affecting their business such as employee's health, safety and welfare are discussed openly. Records from such meetings are kept and the concerns of the employees and any remedial actions taken are recorded.	Conformity
<p>It is confirmed that the management has only one employee which is Mr. Yeoh Ken Tak. Communication on safety was carried out during the stakeholder meeting on 16/8/2023.</p>	
h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.	Conformity
<p>The management has adequately documented the procedure of "SOP Accident &amp; Emergency Response", Doc. No: AMSB-P42-SOP-02-09. Included in the procedure are the handling procedures of fire emergency, injury/illness of employees, chemical/oil spill, a person in contact with chemical, a person swallowed a chemical, a person suffering from an electric shock.</p>	
i) Employees trained in First Aid should be present at all field operations. A First Aid Kit equipped with approved contents should be available at each worksite	Conformity
<p>Noted that the management has prepared first aid kit as sighted in the document of "Senarai First Aid", Doc. No: AMSB-P4-C2-REC-02-15, First Aid No.: FAP/2980-SD, where the location is at Supervisor's vehicle, Person-in-charge: Supervisor.</p> <p>The content of the first aid box was verified to be adequate, as sighted in the document of "First Aid Content", Doc. No: AMSB-P4C2-REC-02-17, updated on April 2023. Also sighted that the "First Aid Training" has been conducted on 16-17/5/2022. Training records and attendance list was sighted and verified.</p>	

j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.		Observation
<p>OBS Indicator 4.4.4.2 (j) There is no accident reported for the calendar year 2022. There is evidence of submitted JKPP 8 for calendar year 2022 on 7/11/2022 with reference number JKPP 8/116963/2022. The report is considered inaccurate because it was submitted in November 2022 where the year 2022 has not ended yet.</p>		
Criterion 5	Employment conditions	
Indicator	Requirement	Findings
4.4.5.1	The management shall establish policy on good social practices regarding human rights in respect of industrial harmony. The policy shall be signed by the top management and effectively communicated to the employees	Conformity
Sighted that the management has established and maintained the document of "Polisi Buruh", Doc. No: AMSB-MSPO-01-P1C1/POLICY04, dated 1/5/2021, approved by Director, Chia Song Kooi. Verified that the company has practicing the human right and not support any discrimination. The communication of the policy has been carried out on 19/3/2023 as referred to the attendance record, Doc. No: AMSB-P1C5-REC-02-14 Training Attendance Record which was attended by clerk, admin, contractor and manager.		
4.4.5.2	The management shall not engage in or support discriminatory practices and shall provide equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics.	Conformity
Sighted that the management has established and maintained the document of "SOP Sexual Harrassment", Doc. No: AMSB-P4C3-SOP-02-01, dated 1/9/2022. The policy has mentioned and not support discriminatory practices and provide equal opportunity and treatment regardless of race, color, sex, religion, political opinion, nationality, social origin etc.		
4.4.5.3	Management shall ensure that employees' pay and conditions meet legal or industry minimum standards and as per agreed Collective Agreements. The living wage should be sufficient to meet basic needs and provide some discretionary income based on minimum wage.	Conformity
Sighted and verified the payslips for the following employees, and noted that the payment are done fairly and transparently manner and complying to the industry's minimum requirement. Sighted the documents of payment voucher, as per following: Name: Yeoh Kim Tak Position: Supervisor Payslip Month: October 2023 Net pay: RM3,500.00		
The payslip has mentioned on the deduction of EPF, SOCSO, EIS.		
4.4.5.4	Management should ensure employees of contractors are paid based on legal or industry minimum standards according to the employment contract agreed between the contractor and his employee	Conformity
Sighted the available payslip payment for employees of the contractor and attached with record of EPF, SOCSO and SIP. It was verified that the contractor has provided minimum wage requirement as per sample record: 1. Document: Payment Voucher from Satees Enterprise to Miah Shajahan (Harvester) Month: Aug 2023 Net Pay: RM2,987.71  2. Document: Payment Voucher from Satees Enterprise to Ajim Mohammad (Harvester) Month: Aug 2023 Net Pay: 2,829.54  Sighted and verified payment of SOCSO from the Satees Enterprise and details as follows: No Resit:20230004599206 Month: August 2023 Total: RM997.20 Total employees: 6		

4.4.5.5	The management shall establish records that provide an accurate account of all employees (including seasonal workers and subcontracted workers on the premises). The records should contain full names, gender, date of birth, date of entry, a job description, wage and the period of employment.	Conformity
Sighted the available record for employees and employees of the contractor which include details of name, gender, date of birth, date of entry, job description, wage etc.		
4.4.5.6	All employees shall be provided with fair contracts that have been signed by both employee and employer. A copy of employment contract is available for each and every employee indicated in the employment records	Conformity
<p>The management has provided fair employment agreement to all workers, as the following samples. It was confirmed that both parties are aware of the agreement they are in and that all terms and conditions are done fairly and transparently. Interview with the sampled workers confirmed this findings.</p> <p>1. Document: Offer Letter as Account Assistant  Name: Soo Ai Kheng  Commencement Date: 1/8/2022  Working Hour: Monday to Friday (0830 am - 0515 pm), Lunch Hour (45 minutes), Saturday (0830 am - 1230 pm), Sunday (Rest Day)  Others: Medical benefit, EPF, SOCSO, EIS  The document was mutually agreed between Soo Ai Kheng and Cecilia Ling Jee Yun.</p> <p>2. Document: Kontrak Perkhidmatan Sebagai Penyelia Ladang  Name: Yeoh Kim Tak  Commencement Date: 8/12/2020  Working Hour: Monday to Friday (0730 am - 0430 pm), Lunch Hour (1230 pm - 0200 pm), Sunday (Rest Day)  Others: Medical benefit, EPF, SOCSO, EIS  The document was mutually agreed between Yeoh Kim Tak and Cheah Juw Teck.  Also sighted the letter of "Salary Increment Yeoh Kim Tak", dated 1/7/2022 for the salary increase of RM400.00 per month starting from 1/7/2022 to recognize his effort, commitment and dedication.</p>		
4.4.5.7	The management shall establish a time recording system that makes working hours and overtime transparent for both employees and employer.	Conformity
During the assessment, estate operation activities were handled by contractor's employee. As per interview with supervisor estate and contractor, the work is calculated by piece rated and no overtime.		
4.4.5.8	The working hours and breaks of each individual employee as indicated in the time records shall comply with legal regulations and collective agreements. Overtime shall be mutually agreed and shall always be compensated at the rate applicable and shall meet the applicable legal requirement	Conformity
<p>Sighted the document of "Jadual Waktu Bekerja", Doc. No: AMSB-P4-C3-REC-02-01 states the working hours as per following:</p> <p>1. Ladang: Isnin - Sabtu (0700 am - 0400 pm), Ahad: Cuti umum  2. Waktu Pejabat: Isnin - Jumaat (0900 am - 0600 pm)  3. Sabtu - Ahad: Cuti umum</p>		
4.4.5.9	Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements	Conformity
Noted that the management has adequately monitored working hours and that the employee's attendance are recorded via punch card system and recorded within the HR Checkroll System. Sighted the samples payslip and confirmed that overtime payments are calculated in a transparent and fair manner. Interview with the sampled workers confirmed this findings.		
4.4.5.10	Other forms of social benefits should be offered by the employer to employees, their families or the community such as incentives for good work performance, bonus payment, professional development, medical care and health provisions	Conformity
Benefit offered to all employees are as the following:		
<p>1. Medical treatment  2. Annual leave</p>		



3. Training and development		
4.4.5.11	In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities in compliance with the Workers' Minimum Standards Housing and Amenities Act 1990 (Act 446) or any other applicable legislation.	Conformity
It is confirmed that no on-site living quarters is provided by the management. Contract workers live in the nearest residential area.		
4.4.5.12	The management shall establish a policy and provide guidelines to prevent all forms of sexual harassment and violence at the workplace	Conformity
The company has established the document of "Polisi Pencegahan dan Pembasmian Gangguan Seksual di Tempat Kerja", Doc. No: AMSB-MSP0-01-P1C1/POLICY05, dated 1/5/2021, approved by Director, Chia Song Kooi, which shown the company committed to prevent any kind of sexual harrasment and violence at workplace.		
4.4.5.13	The management shall respect the right of all employees to form or join trade union and allow workers own representative(s) to facilitate collective bargaining in accordance with applicable laws and regulations. Employees shall be given the freedom to join a trade union relevant to the industry or to organize themselves for collective bargaining. Employees shall have the right to organize and negotiate their work conditions. Employees exercising this right should not be discriminated against or suffer repercussions.	Conformity
The company has established the document of "Polisi Buruh", Doc. No: AMSB-MSP0-01-P1-C1/POLICY04, dated 1/5/2021, approved by Director, Chia Song Kooi, where company has respects the worker union and do not employ young or child in the estate.		
4.4.5.14	Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation. Work by children and young persons is acceptable on family farms, under adult supervision, and when not interfering with their education. They shall not be exposed to hazardous working conditions.	Conformity
As referred to the document of "List of Employee", there is no children and young person been employed, as verified with the list of workers document established by the company.		
Criterion 6	Training and competency	
Indicator	Requirement	Findings
<a href="#">4.4.6.1</a>	All employees, contractors and relevant smallholders are appropriately trained. A training programme (appropriate to the scale of the organization) that includes regular assessment of training needs and documentation, including records of training shall be kept.	Conformity
The training has been planned as referred to the training plan established. While the record of the training was available and maintained by the management. Sighted the evidence: Document: Annual Training Plan Do. No: AMSB-P1-C5-REC-02-01 Training: MSPO Policy, MSPO Awareness Training, Environmental, Scheduled Waste, PPE Application		
4.4.6.2	Training needs of individual employees shall be identified prior to the planning and implementation of the training programmes in order to provide the specific skill and competency required to all employees based on their job description.	Conformity
The management has documented the document of "Training Needs Analysis", Doc. No: AMSB-P1-C5-REC-02-02 for all employees as observed within 4.4.6.1 and 4.4.6.2, which adequately demonstrates the management's commitment for continuous training programme, as per following: 1. MSPO Training: Clerk, Supervisor, Contractor 2. Chemical Spillage: Supervisor, Contractor 3. First Aid: Clerk, Supervisor, Contractor 4. Harvesting: General Worker		
4.4.6.3	A continuous training programme should be planned and implemented to ensure that all employees are well trained in their job function and responsibility, in accordance to the documented training procedure.	Conformity

Sighted that the management had documented the "Program Latihan Tahunan 2023" and seen available record training that have been conducted, sampled as below: 1. Training - MSPO Policies and Awareness dated 19/3/2023 2. Training - Chemical Handling dated 25/7/2023 3. Training - Environmental dated 25/7/2023 4. Training - Operation SOP dated 25/5/2023 5. Training - PPE on 25/5/2023		
<b>P5 Environment, Natural Resources, Biodiversity and Ecosystem Services</b>		
Criterion 1	Environmental management plan	
Indicator	Requirement	Findings
<a href="#">4.5.1.1</a>	An environmental policy and management plan in compliance with the relevant country and state environmental laws shall be developed, effectively communicated and implemented.	Conformity
The company had established and maintained the documented Environmental Policy, ref no: AMSB-MSPO-01-P1C1/ POLICY03 dated on 1st May 2021 and signed by Director Chia song Kooi. Based on the policy, the management committed to: 1. responsible on environmental conservation 2. review the environmental objectives 3. provide actions and commit to continual improvement on environment 4. implement environmental conservation program No changes from previous assessment. The policy has been communicate to employees and stakeholders during stakeholder consultation dated on 4 October 2021. Based on the interview session with the sample employees, they have awareness on the Company Environmental policy.		
<a href="#">4.5.1.2</a>	The environmental management plan shall cover the following: a) An environmental policy and objectives. b) The aspects and impacts analysis of all operations	Conformity
a) As per 4.5.1.1 b) The management had reviewed their Environmental Aspect Impact Assesment (EAIA) dated on 1 May 2022, ref no: AMSB-P5C1-REC-02-02. Some of the estate activities covered include replanting, manuring, spraying, Storage, harvesting and Schedule waste.		
4.5.1.3	An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, effectively implemented and monitored.	Conformity
Seen that the management had developed a environmental management plan prepared by management as shown in evidence below: Document: Environmental Management Plan Date: 1 May 2022 (Reviewed in 2023) Action plan: 1. Monitor the usage of non renewable energy 2. Record any sighted wildlife animals in the estate 3. Conduct environmental meeting at least once a year		
4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan	Conformity
As per 4.5.1.3. Review of the EAIA form indicated no positive impacts being identified during the assessment. Therefore no such programme has been made thus far.		
4.5.1.5	An awareness and training programme shall be established and implemented to ensure that all employees understand the policy and objectives of the environmental management and improvement plans and are working towards achieving the objectives.	Conformity
It was noted that the Management has conducted a training related to environment as shown below: Document: Training record Date: 25 July 2023 Time: 9am Topic: Environmental training Attendees: 4		

4.5.1.6	Management shall organize regular meetings with employees where their concerns about environmental quality are discussed	Conformity
<p>The management had carried out a meeting to discuss on environmental matters as seen below:  Record: Minutes of meeting  Date: 21-Julai-2023  Chairman: Ms Cecilia  Attendees: 3</p>		
Criterion 2	Efficiency of energy use and use of renewable energy	
Indicator	Requirement	Findings
<a href="#">4.5.2.1</a>	Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within an appropriate timeframe. There should be a plan to assess the usage of non-renewable energy including fossil fuel, electricity and energy efficiency in the operations over the base period.	Conformity
<p>The management had monitor the consumption of non-renewable energy for diesel usage by maintaining the baseline value on monthly basis. The average of actual consumption by management as shown below:  Baseline value: 1.873l/mt  Actual:  July: 1.1.65 l/mt  August: 1.4415 l/mt  September: 1.4788 l/mt</p>		
<a href="#">4.5.2.2</a>	The oil palm premises shall estimate the direct usage of nonrenewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations. This shall include fuel use by contractors, including all transport and machinery operations.	Conformity
<p>Based on non-renewable energy recorded and monitored during audit day, management had estimated the diesel usage FY2023 at 450 l/month.</p>		
4.5.2.3	The use of renewable energy should be applied where possible	Conformity
<p>Visual observation and document review confirm that the Management does not harness any forms of renewable energy as of the day of audit.</p>		
Criterion 3	Waste management and disposal	
Indicator	Requirement	Findings
4.5.3.1	All waste products and sources of pollution shall be identified and documented.	Conformity
<p>The management had developed and documented the Waste Management Plan dated on 1 September 2022 as shown in sample below:  (i) Types of waste: Recyclable Waste  Source: estate operation  Item Description: chemical spraying  Action to be taken: appointed contractor to handle chemical operation and reuse whenever possible  (ii) Types of waste: Agricultural Waste  Source: estate operation  Item Description: oil palm fronds  Action to be taken: stacked accordingly in the estate</p>		
4.5.3.2	A waste management plan to avoid or reduce pollution shall be developed and implemented. The waste management plan should include measures for: a) Identifying and monitoring sources of waste and pollution. b) Improving the efficiency of resource utilization and recycling of potential wastes as nutrients or converting them into value-added by-products.	Conformity
<p>As per 4.5.3.1. Sighted resource utilization and recycling of potential waste as nutrients are from waste generated from harvesting activities.</p>		

4.5.3.3	The management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal.	Conformity
The management had established and maintained the SOP Waste Management Plan, ref no: AMSB-SOP-02-P5C3/WMP rev 00, SOP Disposal of Empty Fertilizer Beg ref no: AMSB-SOP-02-P5C4/BBK and SOP Disposal of Empty Pesticide Container ref no: AMSB-SOP-02-P5C4/PGK approved by the Director. It was noted during site visit that the chemical activity in the estate was carried out by the appointed contractor		
4.5.3.4	Empty pesticide containers shall be punctured and disposed in an environmentally and socially responsible way, such that there is no risk of contamination of water sources or to human health. The disposal instructions on manufacturer's labels should be adhered to. Reference should be made to the national programme on recycling of used HDPE pesticide containers.	Conformity
As per 4.5.3.3. The Management Representative advised that the contractors procure, apply, manage and dispose all spent chemical containers accordingly.		
4.5.3.5	Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourses.	Conformity
It was noted that the Management does not establish any forms of waste disposal site in its establishment since no labour quarters are being provided to the contract workers.		
Criterion 4	Reduction of pollution and emission	
Indicator	Requirement	Findings
<a href="#">4.5.4.1</a>	An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, scheduled wastes, solid wastes and effluent	Conformity
It was noted that EAIA report has extensively described all potential polluting activities in the estate. Refer to 4.5.1.2.		
4.5.4.2	An action plan to reduce identified significant pollutants and emissions shall be established and implemented	Conformity
Refer to EAIA form, sighted the action plan taken by the management to reduce pollution which was stated in EAIA report such as. 1. Ensuring all the vehicles are serviced periodically 2. Ensuring Waste Management Plan are properly being implemented		
Criterion 5	Natural water resources	
Indicator	Requirement	Findings
<a href="#">4.5.5.1</a>	The management shall establish a water management plan to maintain the quality and availability of natural water resources (surface and ground water). The water management plan may include:	
a) Assessment of water usage and sources of supply.		Conformity
It is noted that there is no onsite living quarters at the estate as contractor's workers are living outside of the estate area.		
b) Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the estate's current activities		Conformity
Observed during site visit and based on the interview session with the management representatives confirms that no natural waterways traverse through the estate		
c) Ways to optimize water and nutrient usage to reduce wastage (e.g. having in place systems for re-use, night application, maintenance of equipment to reduce leakage, collection of rainwater, etc.).		Conformity

The establishment of silt pits in the Estate was dedicated predominantly to collect rainwater for effective palm tree irrigation, nutrient uptake and soil moisture conservation. The maintenance of softgrasses also was seen to serve similar functions.		
d) Protection of water courses and wetlands, including maintaining and restoring appropriate riparian buffer zones at or before planting or replanting, along all natural waterways within the estate.		Conformity
Observed during site visit and based on the interview session with the management representatives confirms that no natural waterways traverse through the estate.		
e) Where natural vegetation in riparian areas has been removed, a plan with a timetable for restoration shall be established and implemented.		Conformity
Per findings in 4.5.7.1 (d), a restoration plan/schedule was not established.		
f) Where bore well is being use for water supply, the level of the ground water table should be measured at least annually.		Conformity
There is no bore well in use.		
4.5.5.2	No construction of bunds, weirs and dams across main rivers or waterways passing through an estate.	Conformity
Per findings in 4.5.7.1 (d), construction of such structures was not observed.		
4.5.5.3	Water harvesting practices should be implemented (e.g. water from road-side drains can be directed and stored in conservation terraces and various natural receptacles).	Conformity
The establishment of the water drainage system in the Estate was dedicated predominantly to collect rainwater for effective palm tree irrigation, nutrient uptake and soil moisture conservation.		
Criterion 6	Status of rare, threatened, or endangered species and high biodiversity value area	
Indicator	Requirement	Findings
4.5.6.1	Information shall be collated that includes both the planted area itself and relevant wider landscape-level considerations (such as wildlife corridors). This information should cover:	
a) Identification of high biodiversity value habitats, such as rare and threatened ecosystems, that could be significantly affected by the grower(s) activities.		Conformity
The management had maintained and documented the Biodiversity Record, ref no: AMSB-REC-IU-P5C5-02 dated 1 March 2021. The wildlife identified such as:		
1. Kera 2. Wild boar 3. Ayam Hutan 4. Snake		
Based on the 4.5.6.1a, the wildlife identified are classied according to the Wildlife Conservation Act 2010.		
b) Conservation status (e.g. The International Union on Conservation of Nature and Natural Resources (IUCN) status on legal protection, population status and habitat requirements of rare, threatened, or endangered species), that could be significantly affected by the grower(s) activities.		Conformity
The Biodiversity Report has incorporated the management plan to conserve the biodiversity. The plan was sighted and reviewed during the audit.		
4.5.6.2	If rare, threatened or endangered species, or high biodiversity value, are present, appropriate measures for management planning and operations should include:	
a) Ensuring that any legal requirements relating to the protection of the species are met		Conformity
A management plan was developed, established and effectively implemented. Document relating to the above was available. Refer to 4.5.6.2 (a)		

b) Discouraging any illegal or inappropriate hunting, fishing or collecting activities and developing responsible measures to resolve human-wildlife conflicts		Conformity
Based on the interview session with the management representatives, no any discouraging illegal or inappropriate hunting, fishing or collecting activities was carried out in the estate. Seen also the signboard of No hunting was placed in the estate to discouraging illegal hunting.		
4.5.6.3	A management plan to comply with Indicator 1 shall be established and effectively implemented, if required.	Conformity
Verified the management plan and plan for the discouraging the illegal hunting and fishing activity by display the signanges.		
Indicator 7	Zero burning practices	
Indicator	Requirement	Findings
4.5.7.1	Use of fire for waste disposal and for preparing land for oil palm cultivation or replanting shall be avoided except in specific situations, as identified in regional best practice.	Conformity
The management has established Zero Burning Policy which incorporated the management's comittement to zero burning practice.		
4.5.7.2	A special approval from the relevant authorities shall be sought in areas where the previous crop is highly diseased and where there is a significant risk of disease spread or continuation into the next crop.	Conformity
No open burning approval has been sought by the management. Not applicable during the time of audit assessment.		
4.5.7.3	Where controlled burning is allowed, it shall be carried out as prescribed by the Environmental Quality (Declared Activities) (Open Burning) Order 2003 or other applicable laws.	Conformity
Controlled burning is not allowed in the Estate		
4.5.7.4	Previous crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched.	Conformity
Not applicable, no special approval requested and no required by estate management.		
<b>P6: Best Practices</b>		
Criterion 1	Site management	
Indicator	Requirement	Findings
<a href="#">4.6.1.1</a>	Standard operating procedures shall be appropriately documented and consistently implemented and monitored.	Conformity
The management had established and maintained the documented Standard Operating Procedures for estate operation such as manuring, spraying, harvesting and FFB loading. The field operation was closely implemented and monitored by the estate management.		
Observed during site visit, there was no estate operation was conducted as it was rainy condition.		
<a href="#">4.6.1.2</a>	Where oil palm is grown within permitted levels on sloping land, appropriate soil conservation measures shall be implemented to prevent both soil erosion as well as siltation of drains and waterways. Measures shall be put in place to prevent contamination of surface and groundwater through runoff of either soil, nutrients or chemicals.	Conformity
Noted the estate topography is flat area. As observed during site vist, it was found that the estate management has maintained good agricultural practices such as: 1. Maintenance of soft grass along the harvesting path 2. Circle spraying around palm base 3. Selective spray in most of the estate area 4. Proper frond stacking		
4.6.1.3	A visual identification or reference system shall be established for each field.	Conformity

Observed during site visit, the management had established plot marking reference sytem displayed on signboard such as Plot A, Plot B and Plot C.		
Criterion 2	Economic and financial viability plan	
Indicator	Requirement	Findings
<a href="#">4.6.2.1</a>	A documented business or management plan shall be established to demonstrate attention to economic and financial viability through long-term management planning.	Conformity
The management had prepared a estate operation budget for a long term onward (2021 - 2025). Sighted evidence as below: Document : Budget Financial year: Apr 2023 - Mac 2024 Content of the financial estimation included item of estimation: 1. Mature/Immature Hectarage 2. Total Planting Area 3. FFB Production 4. Yield 5. P&L 6. Cost/Tonne/Year 7. Cost/Ha/Year		
4.6.2.2	Where applicable, an annual replanting programme shall be established. Long term replanting programme should be established and review annually, where applicable every 3-5 years	Conformity
It was noted that there was no replanting programme at point of audit		
4.6.2.3	The business or management plan may contain: a) Attention to quality of planting materials and FFB. b) Crop projection: site yield potential, age profile, FFB yield trends. c) Cost of production: cost per tonne of FFB. d) Price forecast. e) Financial indicators: cost benefit, discounted cash flow, return on investment.	Conformity
The management had prepared a estate operation budget for a long term onward (2021 - 2025). Sighted evidence as below: Document : Budget Financial year: Apr 2023 - Mac 2024 Content of the financial estimation included item of estimation: 1. Mature/Immature Hectarage 2. Total Planting Area 3. FFB Production 4. Yield 5. P&L 6. Cost/Tonne/Year 7. Cost/Ha/Year		
4.6.2.4	The management plan shall be effectively implemented and the achievement of the goals and objectives shall be regularly monitored, periodically reviewed and documented.	Conformity
The management had monitored and reviewed the estate goals and performance as shown in the evidence below: Document: Management Review – Minutes of Meeting Doc. No.: AMSB-P1-C10-REC-02-01 Date: 21/9/2023 Minutes of meeting prepared by: Cecilia Ling Jee Yun Venue: Abadi Moden Sdn. Bhd. Attendees: Cecilia Ling Jee Yun, Mr. Yeoh Kim Tak, Chia Song Kooi		
Criterion 3	Transparent and fair price dealing	
Indicator	Requirement	Findings
<a href="#">4.6.3.1</a>	Pricing mechanisms for the products and other services shall be documented and effectively implemented.	Conformity

The management had appointed a contractor to carry out estate activities. Checked and verified the contract agreement between management and Satees Enterprise for maintenance work in the estate such as harvesting, circle spraying, fertilizer and pruning. This agreement is valid from 1/7/2023 until 30/6/2024. Details of the pricing mechanism are clearly stated in the contract agreement. It was found that the contract agreement was agreed by both parties and proved by the signatures of both parties on the last page.		
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner	Conformity
As per details in 4.6.3.1, verified that all contract is fair, legal, transparent and agreed by both parties. Sighted evidence of payment to the contractor as follows: Document: Payment voucher Pay to: Satees Enterprise Payment date: 13/10/2023		
Criterion 4	Contractor	
Indicator 1	Requirement	Findings
4.6.4.1	Where contractors are engaged, they shall understand the MSPO requirements and shall provide the required documentation and information	Conformity
Verified the training attendance record date on 19/3/2023 for stakeholders the contractor representative with item trained such MSPO requirement, company document & etc.		
4.6.4.2	The management shall provide evidence of agreed contracts with the contractor.	Conformity
Checked and verified the contract agreement between management and Satees Enterprise for maintenance work in the estate such as harvesting, circle spraying, fertilizer and pruning. This agreement is valid from 1/7/2023 until 30/6/2024. Details of the pricing mechanism are clearly stated in the contract agreement. It was found that the contract agreement was agreed by both parties and proved by the signatures of both parties on the last page.		
4.6.4.3	The management shall accept MSPO approved auditors to verify assessments through a physical inspection if required	Conformity
As per 4.6.4.1, No obstruction by management, where auditor has undergone site visit during audit session assisted by estate representatives. As per agreement, the management accepted MSPO approved auditors to verify assessments through certification body.		
4.6.4.4	The management shall be responsible for the observance of the control points applicable to the tasks performed by the contractor, by checking and signing the assessment of the contractor for each task and season contracted	Conformity
Noted that the management monitored the contractors task by monitoring the tonnage of FFB harvesting. The monitoring was by visually and verified in the harvesting record book and monitored by Estate Manager and Account Manager.		
<b>P7: Development of new plantings</b>		
Criterion 1	High biodiversity value	
Indicator	Requirement	Findings
<a href="#">4.7.1.1</a>	Oil palm shall not be planted on land with high biodiversity value unless it is carried out in compliance with the National and/or State Biodiversity Legislation.	Select
Not Applicable		
4.7.1.2	No conversion of Environmentally Sensitive Areas (ESAs) to oil palm as required under Peninsular Malaysia's National Physical Plan (NPP) and the Sabah Forest Management Unit under the Sabah Forest Management License Agreement. For Sabah and Sarawak, new planting or replanting of an area 500ha or more requires an EIA. For areas below 500ha but above 100ha, a Proposal for Mitigation Measures (PMM) is required	Select
Not Applicable		



Criterion 2	Peat Soil	
Indicator	Requirement	Findings
<a href="#">4.7.2.1</a>	New planting and replanting may be developed and implemented on peat land as per MPOB guidelines on peat land development or industry best practice.	Select
Not Applicable		
Criterion 3	Social and Environmental Impact Assessment (SEIA)	
Indicator	Requirement	Findings
<a href="#">4.7.3.1</a>	A comprehensive and participatory social and environmental impact assessment shall be conducted prior to establishing new plantings or operations.	Select
Not Applicable		
<a href="#">4.7.3.2</a>	SEIA shall include previous land use or history and involve independent consultation as per national and state regulations, via participatory methodology which includes external stakeholders.	Select
Not Applicable		
<a href="#">4.7.3.3</a>	The results of the SEIA shall be incorporated into an appropriate management plan and operational procedures developed, implemented, monitored and reviewed.	Select
Not Applicable		
<a href="#">4.7.3.4</a>	Where the development includes smallholder schemes of above 500ha in total or small estates, the impacts and implications of how each scheme or small estate is to be managed should be documented and a plan to manage the impacts developed, implemented, monitored and reviewed.	Select
Not Applicable		
Criterion 4	Soil and topographic information	
Indicator	Requirements	Findings
<a href="#">4.7.4.1</a>	Information on soil types shall be adequate to establish the long-term suitability of the land for oil palm cultivation	Select
Not Applicable		
<a href="#">4.7.4.2</a>	Topographic information shall be adequate to guide the planning of planting programmes, drainage and irrigation systems, roads and other infrastructure	Select
Not Applicable		
Criterion 5	Planting on steep terrain, marginal and fragile soils	
Indicator	Requirements	Findings
<a href="#">4.7.5.1</a>	Extensive planting on steep terrain, marginal and fragile soils shall be avoided unless permitted by local, state and national laws.	Select
Not Applicable		
<a href="#">4.7.5.2</a>	Where planting on fragile and marginal soils is proposed, plans shall be developed and implemented to protect them and to minimize adverse impacts (e.g. hydrological) or significantly increased risks (e.g. fire risk) in areas outside the plantation.	Select
Not Applicable		
<a href="#">4.7.5.3</a>	Marginal and fragile soils, including excessive gradients and peat soils, shall be identified prior to conversion	Select
Not Applicable		

Criterion 6		
Indicator	Requirements	Findings
4.7.6.1	No new plantings are established on recognised customary land without the owners' free, prior and informed consent, dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions	Select
Not Applicable		
4.7.6.2	Where new plantings on recognised customary lands are acceptable, management plans and operations should maintain sacred sites.	Select
Not Applicable		
4.7.6.3	Where recognized customary or legally owned lands have been taken-over, the documentary proof of the transfer of rights and of payment or provision of agreed compensation shall be made available	Select
Not Applicable		
4.7.6.4	The owner of recognised customary land shall be compensated for any agreed land acquisitions and relinquishment of rights, subject to their free prior informed consent and negotiated agreement.	Select
Not Applicable		
4.7.6.5	Identification and assessment of legal and recognised customary rights shall be documented.	Select
Not Applicable		
4.7.6.6	A system for identifying people entitled to compensation and for calculating and distributing fair compensation shall be established and implemented.	Select
Not Applicable		
4.7.6.7	The process and outcome of any compensation claims shall be documented and made publicly available.	Select
Not Applicable		
4.7.6.8	Communities that have lost access and rights to land for plantation expansion should be given opportunities to benefit from the plantation development.	Select
Not Applicable		