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|----------------------|--------------------------|
| Assessment Report | Date: 27 JUNE To 27 JUNE |
| | 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 | ASIAN REGAL HOLDINGS SDN BHD (KUALA SELANGOR GROUP OF ESTATE) |
| MSPO CERTIFICATE NO & VALIDITY | MYMS11195634; VALID THRU 24/11/2024 |
| MAIN ADDRESS | BATU 4, JALAN TANJUNG KARANG, 45500, TANJUNG KARANG, SELANGOR |
| REPORT NO | MS23SM293 |
| TYPE OF CERTIFICATION | SINGLE |
| TYPE OF AUDIT | ON-SITE VERIFICATION (FIELD VISIT DOCUMENTATION) |
| AUDIT STAGE | SURVEILLANCE If surveillance No.4 |

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 | W. Hidney | Company stamp |
| Date | 27/6/2023 | |
| Email | w.hidney@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 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 2 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 |
| W. HIDNEY (HN) | MR TAN WEI HAU | ASSISTANT MANAGER |
| Team member | MS KALAISELVI A/P RATNAM | CHIEF CLERK |
| MUHAMMAD ZAHIN ZAIDI (ZH) | | |
| Trainee auditor | | |
| NIL | | |
| Observer | | |
| NIL | | |

Section E Audit Process Matrix

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

| Planned month & year | 7/2019 | 7/2020 | 7/2021 | 7/2022 | 6/2023 |
|--|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Internal Audits | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Stakeholder consultation / survey | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Use of logo | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Follow-up from previous audit finding | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4.1 Management Commitment & Responsibility | | | | | |
| 4.1.1 MSPO Policy | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4.1.2 Internal audit | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4.1.3 Management Review | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4.1.4 Continual Improvement | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4.2 Transparency | | | | | |
| 4.2.1 Transparency of information and documents relevant to MSPO requirements | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4.2.2 Transparent method of communication and consultation | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4.2.3 Traceability | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4.3 Compliance to legal requirements | | | | | |
| 4.3.1 Regulatory requirements | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4.3.2 Land use rights | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4.3.3 Customary rights | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4.4 Social responsibility, health, safety and employment condition | | | | | |
| 4.4.1 Social impact assessment (SIA) | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4.4.2 Complaints and grievances | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 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"/> |
| 4.5 Environment, natural resources, biodiversity and ecosystem services | | | | | |
| 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"/> |

| 4.6 Best Practices | | | | | |
|---|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| 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"/> |
| 4.7 Development of new planting | | | | | |
| 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 | <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 |
| Group Member Audit Matrix (SINGLE Certification) | 7/2019 | 7/2020 | 7/2021 | 7/2022 | 6/2023 |
| ASIAN REGAL HOLDINGS 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"/> |

Assessment man days for the next assessment: 3 md. Recertification: 2024

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 |
| HN, ZH | 27/6/2023 | 0930 |
| <p>Opening Meeting</p> <ul style="list-style-type: none"> 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 |
| HN, ZH | 27/6/2023 | 1700 |
| <p>Closing Meeting</p> <ul style="list-style-type: none"> 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 27/6/2023. The audit plan is included as Appendix 2 of this report. The approach to the audit was to treat the ASIAN REGAL HOLDINGS 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.

Audit Findings

| | | |
|---|--|--------------------|
| 1 | <p>MNNC01 – 4.3.1.1: The following exclusions were observed during the audit:</p> <ol style="list-style-type: none"> 1. Review of the sampled payslips confirmed that the Management imposed a salary deduction for the individual household water consumption for all residents. Such enforcement deviates from Act 446 which requires for free water supply to the employees residing on-site. There is no evidence to prove that the Management has applied any forms of legal consents or permits for such nature of deduction. 2. The Management currently employs more than 40 personnels in its establishment. There is no evidence to prove that the Management has established a proper OSH Committee pursuant the OSH Committee Regulations 1996; OSHA 2022. 3. By the virtue of employing more than 40 personnels, OSHA 2022 requires for the appointment of a certified OSH Coordinator. There is no evidence to prove that the Management has appointed such personnel in its establishment. | MINOR NONCONFORMIT |
| 2 | <p>MNNC02 – 4.4.4.2 (j): Document reviews confirmed that there has been no incidence occurred in FY2022. However, it was noted that the JKPP8 submission has been made on 3/2/2023 and that the declaration for the submission was made for 2023 instead of 2022. This is not consistent with that of Notification of Accident, Dangerous Occurrence, Occupational Poisoning and. Occupational Disease Regulations 2004</p> | MINOR NONCONFORMIT |
| 3 | <p>OBS01 – 4.3.1.3: It was noted that the Management has yet to update its legal register as of to date. Several legal requirements need to be updated include, but not limited to, the following:</p> <ol style="list-style-type: none"> 1. Minimum Wages Order 2022 2. OSHA 2022 3. Employment Act 2022 <p>The Management shall therefore consider revising its legal compliance management system so as to avoiding the risks of not being able to comply with the MSPO standard requirements.</p> | OBSERVATION |
| 4 | <p>OBS02: – 4.4.1.1: Sighted the social impact assessment had been conducted and seen the Social Impact Assessment (SIA) Plan, meant to address and recommend the management action plan reduce the negative impact towards the management's daily operations. However, it was noted that there has been no evidence that the management has updated, implement and monitored the plan</p> | OBSERVATION |
| 5 | OBS03 – 4.6.4.3: | OBSERVATION |

| | | |
|--|---|--------|
| | Refer to 4.6.4.1. Noted that the management has appointed Jian Sing Plantation Management Sdn Bhd for harvesting operation. The agreement does not stated the contractor's agreement to comply with MSPO requirements | |
| | | Select |
| | | Select |
| | | Select |
| | | Select |
| <p>During the assessment_____nonconformities were identified.</p> <p>All Non-conformance will be further detailed in CAR Form # CCI-QP-07-3B</p> <p>Note: <i>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.</i></p> | | |

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 NA estates were randomly sampled for this round of assessment. This is SINGLE Certification.

(i) Main Assessment Visit (MAV):

- = - √-

(ii) Surveillance Assessment Visit (SAV):

- = - √- x -

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) | - | - | - | - | - | - | - |
| Minor Nonconformity (Minor NCR) | - | - | 1 | 4 | - | - | - |
| Observation (OBS) | - | - | 1 | 1 | - | 1 | - |
| Opportunity for improvement (OFI) | - | - | - | - | - | - | - |

| | |
|--------------------|--|
| PRINCIPLE 1 | The client has demonstrated an acceptable degree of commitment in embracing the MSPO standard requirements in its entirely through continuous internal compliance assessment as well as bolstering managerial and operational improvements continually |
| PRINCIPLE 2 | 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 |
| PRINCIPLE 3 | 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 |
| PRINCIPLE 4 | The client has demonstrated its ability in providing substantial amount 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 |
| PRINCIPLE 5 | 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 |
| PRINCIPLE 6 | 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 |
| PRINCIPLE 7 | The Client is able to ensure that its new planting exercise is being carried out lawfully and taking into account the surrounding social and environmental aspects [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 | <ol style="list-style-type: none"> 1. Poh Lim Enterprise Sdn Bhd 2. Sin Huat Hin Palm Oil Mill (Kuala Selangor) Sdn Bhd 3. Balasarasbathy Perumal 4. Jodiyamma Nallan 5. Mariyai Mahamuni 6. Muniamah Muniandy 7. Latchimmi Rerumal 8. Jian Sing Plantation Management Sdn Bhd | Position | <ol style="list-style-type: none"> 1. FFB purchaser 2. FFB purchaser 3. General worker 4. General worker 5. General worker 6. General worker 7. General worker 8. Contractor |
| Inputs | No complaints were raised during the stakeholder consultation. All stakeholders are aware of the grievances procedure introduced by the Management. All stakeholders complemented the Management for its good rapport and relationship with the stakeholders. All stakeholders were able to demonstrate their understanding towards the relevant MSPO standard requirements made applicable to them | | |
| Management Response | The estate management will continue enhancing its rapport with the stakeholders | | |
| Audit Team Conclusion | The stakeholder consultation was successfully conducted. No complaints or any matters worth of concerns/attention being raised by the stakeholders. The stakeholders were able to demonstrate substantial understanding towards the MSPO standard requirements | | |
| <p>NOTE: <i>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.</i></p> | | | |
| 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 diploma/degree in one of the following i. Agriculture; ii. Science & Technology (e.g., Environmental Sciences, Life Sciences, Geological Sciences, Natural Sciences,); iii. Engineering, Process Technology; iv. Energy Management, Quality Management; v. Social Sciences and/or Anthropology; vi. Business Management; or vii. Other relevant related fields | Diploma in Plantation Industry and Management (DPIM), MARA University of Technology, Kota Samarahan | Mr Muhammad Zahin bin Zaidi. He graduated from the Australian National University with Bachelor of Biotechnology |
| Work Experience | Lead: At least five (5) years of work experience in the oil palm sector or related fields such as social, health, safety and environment Auditor: Post Secondary education: At least ten (10) years of work experience in the oil palm sector or related fields such as social, health, safety and environment Tertiary education: At least three (3) years of work experience in the oil palm sector or related fields such as social, health, safety and environment | More than 20 years of experience in oil palm operation specializing in quality management, occupational safety & health, food safety and CSR; in Sime Darby Plantations Bhd, Tradewinds Plantation Bhd and BOH Plantation Sdn Bhd | His past working experience includes 5 years in oil palm plantation, taking charge in field operations, corporate governance as well as strategic business development |
| Training | i) Attended the MS 2530 series of standards training or other auditor competency trainings endorsed by MPOCC or MPOB (pre-2016). | Successfully attended Integrated ISO 9001:2015 & ISO 14001:2015 Lead Auditor Course (PSV) and MSPO Auditor Course (OSH-ISIS) in January 2019 | Apart from MSPO, he also holds auditor certificates for ISO9001 and ISO14001. He was also appointed as internal auditor (financial |

| | | | |
|---------------------|--|--|--|
| | ii) shall have undergone 40 hours of accredited OR 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) | | and operational) for several oil palm estates |
| 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> | Conducted more than 100 mandays of MSPO audit under the capacity of Lead Auditor and Auditor with several Certification Bodies in Malaysia | Conducted more than 100 mandays of MSPO audit under the capacity of Lead Auditor and Auditor with several Certification Bodies in Malaysia |
| 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 communicate and understand Bahasa Malaysia and English well | Able to communicate and understand Bahasa Malaysia and English well |

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) |
|------------------------------|-------------------|--------------------------------------|-------------------------|----------------------|--------------------|
| Asian Regal Holdings Sdn Bhd | 5660 1800 2000 | Tanjong Karang, Selangor Malaysia | 3.395008, 101.223636 | 406.32 | 398.73 |
| | | | | | |
| | | | | | |
| | | | | | |

Other Sustainability Certification NIL

Note:

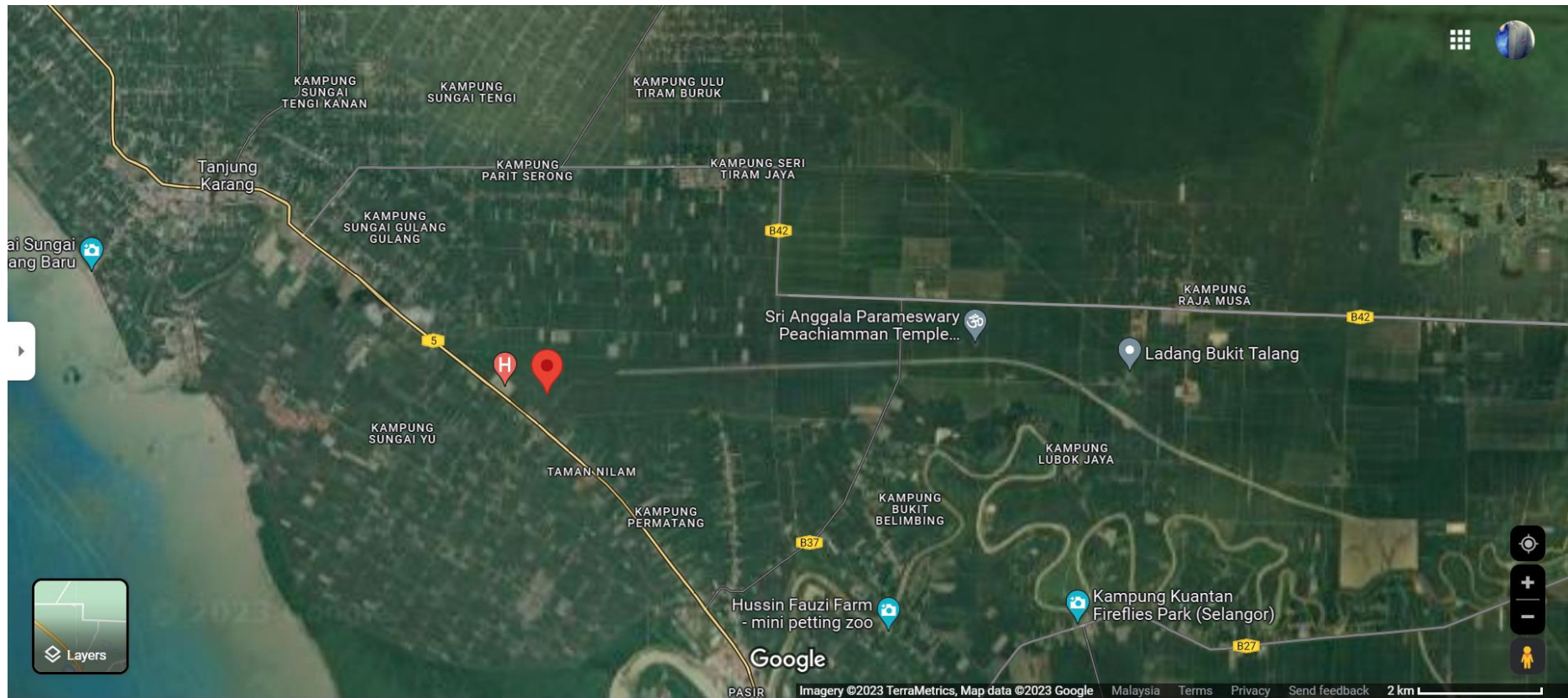
- (i) Maps showing geographical location, with close-up of the certified estates are attached as in Appendix 1 of this report.
- (ii) With reference to Circular MPOCC dated 2 April 2021.

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 |
|------------------------------|---------------------|-------------------|--------------------|-----------------|
| Asian Regal Holdings Sdn Bhd | 406.32 | 398.73 | 2,569.96 | 6.45 |
| | | | | |
| | | | | |
| TOTAL | 406.32 | 398.73 | 2,569.96 | 6.45 |

Appendix 1: Location and Field Map



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 : Mr Tan Wei Hau / Ms Kalaiselvi (016-978 1181 / 03-3289 2933)
 Client name : Asian Regal Holdings Sdn Bhd
 HQ Address : Batu 4, Jalan Tanjung Karang, 45500, Tanjung Karang, Selangor



Audit Plan for: First/Main/Surveillance 4/Recertification Assessment Visit

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 | MS23SM293 | Lead auditor | Mr Hidney Wahid (HN) |
| Scope of cert. | Part 3 : Provision Of Planting And Harvesting Of Fresh Fruit Bunches (FFB) By Oil Palm Plantation | Team member | Mr Zahin Zaidi (ZH) |
| Management std | MS2530:2013 Part 3 | Observer | - |
| Revised No. | - | 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 |
|-----------------------|------|----------|---|--|--------|
| 27 June 2023 Day 1 | 0930 | All | Introduction by client Opening meeting | | |
| | 1000 | All | Site Visit | Fertiliser store, SW Store, Chemical store, harvesting, spraying, line site. Office, stakeholder premises | |

| | | | | | |
|--|------|-----|---|----------------------|---|
| | | All | Stakeholder consultation | Office | |
| | | HN | Document review: Principle 1: Management commitment & responsibility - 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 |
| | | ZH | Principle 2: Transparency - 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 | Stakeholder consultation | Stakeholder premises | |
| | | HN | Principle 3: Compliance to legal requirement - 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 |
| | | ZH | Principle 4: Social responsibility, health, safety and employment condition - 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 |
| | | HN | Principle 5: Environment, natural resources, biodiversity and ecosystem services - 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 | Office | 4.5 4.5.1 4.5.2 4.5.3 4.5.4 |

| | | | | | |
|--|------|-----|--|--------|--|
| | | ZH | gas - Criterion 5: Natural water resources Criterion 6: Status of rare, threatened, or endangered species and high biodiversity value area - Criterion 7: Zero burning practices Principle 6: Best practices - Criterion 1: Site management - Criterion 2: Economic and financial viability plan - Criterion 3: Transparent and fair price dealing - Criterion 4: Contractor | 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 | HN | 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 (flaming@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 | |

| 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 | Mr Tan Wei Hau |
| Alternate contacts | Ms Kalaiselvi A/P Ratnam |
| Management Representative contact no. | 016-9781181 |
| E-mail address | asianregal2933@gmail.com |
| Fax Number | 03-32892933 |
| Fixed Line Number | 03-32892933 |
| No of Group Members / SPOC | 1 |

| Risk Assessment (Applicable for Remote Audit ONLY) | | | | | |
|--|---|--------------------------|--------------------------|--------|--------|
| Date of Remote Audit: NA | | | Name of Auditor/s: NA | | |
| A. Management Responsibility | | No = 1 Yes = 0 | | | |
| 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"/> | | NA |
| 2 | Has the company conducted the internal audit? | <input type="checkbox"/> | <input type="checkbox"/> | | NA |
| 3 | Has the company organized Management review meeting? | <input type="checkbox"/> | <input type="checkbox"/> | | NA |
| 4 | Has the company provided transparent information on the company's operations for the public access? | <input type="checkbox"/> | <input type="checkbox"/> | | NA |
| 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"/> | | NA |
| B. Social Aspect | | No = 1 Yes = 0 | | | |
| 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"/> | | NA |
| 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"/> | | NA |
| 3 | Has the company resolved any complaints or grievances received from the stakeholder? | <input type="checkbox"/> | <input type="checkbox"/> | | NA |
| 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"/> | | NA |
| | | No = 0 Yes = 1 | | | |
| No | Questionnaire | No | Yes | Rating | Remark |
| 5 | Has the company received any complaint from stakeholder? | <input type="checkbox"/> | <input type="checkbox"/> | | NA |
| 6 | Is there is any COVID 19 cases in the premise area? | <input type="checkbox"/> | <input type="checkbox"/> | | NA |
| C. Economic Aspect | | No = 1 Yes = 0 | | | |
| No | Questionnaire | No | Yes | Rating | Remark |

| | | | | | |
|------------------------------|---|--------------------------|--------------------------|---------------|---------------|
| 1 | Has the company have long term financial management plan? | <input type="checkbox"/> | <input type="checkbox"/> | | NA |
| 2 | Is there a system in place to monitor the implementation of the management plan? | <input type="checkbox"/> | <input type="checkbox"/> | | NA |
| D. Environment Aspect | | No = 0 Yes = 1 | | | |
| 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"/> | | NA |
| 2 | If yes, is there any effort to protect it? | <input type="checkbox"/> | <input type="checkbox"/> | | NA |

| | | | | | |
|--|--|-----|--------------------------|------|--------------------------|
| Additional Verification for operational sites: | | | | | |
| <i>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.</i> | | | | | |
| 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"/> |

| | | | |
|--------------------------------|----|--------------------|----|
| Decision/ Justification | NA | Total Score | NA |
|--------------------------------|----|--------------------|----|

| | | |
|--|--|--|
| Total score between 0-4 : Low Risk | Total score between 5-9: Medium Risk | Total score between 10 and above: High Risk |
|--|--|--|

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 | MYMS11195634 | Expiry Date | 24/11/2024 |
| Stage of Previous Audit | Surveillance Year 3 | Date of Audit | 12/7/2022 |
| No of Findings | 0 Non-Conformance/s | 3 Observation/s | |
| Status/ Remark | No nonconformities have been raised during last assessment. OBS identified during last previous audit has been corrected and the corrective action continuous to be effective | | |
| Verification of MSPO Logo | | | |
| Noted that there has been no usage of MSPO logo observed at the moment | | | |
| P1: Management Commitment & Responsibility | | | |
| Criterion 1 | Malaysian Sustainable Palm Oil (MSPO) Policy | | |
| Indicator | Requirement | Findings | |
| 4.1.1.1 | A policy for the implementation of MSPO shall be established | Conformity | |
| The Management has established the MSPO Policy, signed by the Director on 1/6/2019. The document expresses the Company's commitment towards providing resources and initiatives in upholding the sustainability of its oil palm plantation business through the compliance of the MSPO standard requirements made applicable to them. It was also noted that all policies are being expressed bi-lingually (Bahasa Melay and English). There has been no changes made towards the policy thus far. | | | |
| 4.1.1.2 | The policy shall also emphasize commitment to continual improvement. | Conformity | |
| It was noted that the policy as cited in 4.1.1.1 also dedicate heavy emphasis towards continual improvement by providing sufficient resources in manpower, processes and technology in order to ensure the continuous production of oil palm products in a sustainable manner. | | | |
| Criterion 2 | Internal Audit | | |
| Indicator | Requirement | Findings | |
| 4.1.2.1 | Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for further improvement. | Conformity | |
| Document name: Internal Audit Procedure Document reference number: PR-1 Key content: Internal audits shall be conducted annually. Satus of Internal Audit for the year 2022 cycle: Internal audit date: 15/5/2023 Internal auditors: Tan Wei Hau, Kalaiselvi Audit report: Available - sighted, reviewed and verified Findings: 0 NCR, 0 OBS, 0 OFI | | | |

| | | |
|---|--|------------|
| 4.1.2.2 | The internal audit procedures and audit results shall be documented and evaluated, followed by the identification of strengths and root causes of nonconformities, in order to implement the necessary corrective action | Conformity |
| Findings from the internal audit were documented in the MSPO Internal Audit Report dated 15/5/2023. Citing 4.1.2.1, no identification of root causes were being made since no NCR's being raised during the audit. | | |
| 4.1.2.3 | Report shall be made available to the management for their review. | Conformity |
| All findings arising during the audit were tabulated and presented in the Management Review Meeting that was held on 18/5/2023. | | |
| 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 |
| It was noted that the Management has organised a Management Review Meeting on 18/5/2023. Its meeting minutes were reviewed and verified, The meeting was chaired by the Director and attended by a total of 6 meeting members. Review of the minutes confirmed that apart from internal audit report, the Chairman also discussed about the Company's business and operational performance for the year 2022. | | |
| 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 |
| The Company's Continual Improvement Plan was reviewed and verified. It was noted that the document is inclined towards promoting and embracing the values of MSPO as a whole; as well as putting a heavy emphasis to continual improvement in the Estate's daily operations. | | |
| 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 |
| 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. | | |

| | | |
|--|--|------------|
| 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. | | |
| P2: Transparency | | |
| Criterion 1 | Transparency of information and documents relevant to MSPO requirements | |
| Indicator | Requirement | Findings |
| 4.2.1.1 | The management shall communicate the information requested by the relevant stakeholders in the appropriate languages and forms, except those limited by commercial confidentiality or disclosure that could result in negative environmental or social outcomes. | Conformity |
| <p>Noted that the management has established and maintained a Communication & Consultation Procedure, dated 01/06/2019. Noted that the management has adopted an open and transparent method of communication and consultation when interacting with relevant parties e.g. its workers, government agencies, contractors by personal invitation to attend the internal and external stakeholders' consultation meetings. Languages used in written communications are in Bahasa Malaysia and English, coupled with verbal native dialects. The management has outlined the following information which can be requested by relevant parties:</p> <ol style="list-style-type: none"> 1. Policies 2. CIP 3. Related ESH registration 4. Rules & responsibility 5. HIRARC 6. Estate aspect impact 7. Other information requested by stakeholders | | |
| 4.2.1.2 | Management documents shall be publicly available, except where this is prevented by commercial confidentiality or where disclosure of information would result in negative environmental or social outcomes. | Conformity |
| <p>Noted that the management has established and maintained a Communication & Consultation Procedure, dated 01/06/2019. It is noted and verified that the management has adopted an open and transparent method of communication and consultation when interacting with relevant parties e.g. its workers, government agencies, contractors by personal invitation to attend the internal and external stakeholders' consultation meetings. Languages used in written communications are in Bahasa Malaysia and English, coupled with verbal native dialects.</p> <p>Information requested by the relevant stakeholders must be made through the Estate Manager and the stakeholders are required to fill up Complaint Form. As of the time of review, no information requests were made by the stakeholder.</p> | | |

| 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 |
| Noted that the management has established and maintained a Communication & Consultation Procedure, dated 01/06/2019. It has been confirmed that the management has established procedures and mechanisms to conduct stakeholders consultations, manage complaints and grievances through stakeholders meetings and complaint form | | |
| 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 |
| Noted that official management representative as a nominated responsible for issue related to stakeholder; sighted the appointment letter for Mdm Kalaiselvi dated 1/6/2019 | | |
| 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 |
| <p>The list of stakeholders were sighted and verified. It was noted that the list comprises individuals/organisations from different segments such as customers, government authorities, and contractors. The following parties have been interviewed during this audit assessment, and it has been confirmed that the details from the list are updated:</p> <ol style="list-style-type: none"> 1. Poh Lim Enterprise Sdn Bhd - FFB purchaser 2. Sin Huat Hin Palm Oil Mill (Kuala Selangor) Sdn Bhd - FFB purchaser 3. Jian Sing Plantation Management Sdn Bhd - Contractor | | |
| 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 |
| <p>Sighted and verified the Traceability Procedure, dated 1/6/2019, where the traceability procedure are comprehensively demonstrated by process flow to ensure the origin of oil palm product can be documented, verified and information maintained across the supply chain. The following documents are used to monitor the traceability system by the management:</p> <ol style="list-style-type: none"> 1. Harvesting Chit 2. FFB Daily Internal Evacuation 3. Weighing Ticket 4. Supply of FFB monthly | | |
| 4.2.3.2 | The management shall conduct regular inspections on compliance with the established traceability system | Conformity |
| <p>Refer to 4.2.3.1. Noted that the management has maintained its traceability system accordingly, based on the following supporting documents:</p> <ol style="list-style-type: none"> 1. Harvesting Chit 2. FFB Daily Internal Evacuation 3. Weighing Ticket | | |

| | | |
|---|---|---------------|
| 4. Supply of FFB monthly | | |
| 4.2.3.3 | The management should identify and assign suitable employees to implement and maintain the traceability system | Conformity |
| The management has appoint Mr Tan Wei Hau as personnel in charge for traceability. Noted the jon description Mr. Yusof Kamarudin dated 1/6/2019 is to ensure the FFB flow as per traceability system | | |
| 4.2.3.4 | Records of sales, delivery or transportation of FFB shall be maintained. | Conformity |
| The following documents of a single FFB sales consignment were being sampled, reviewed, tested and verified: | | |
| <p>1. Date: 23/6/2023, Ticket no: 1931, Receiving party: Sin Huat Hin Palm Oil Mill (Kuala Selangor) Sdn Bhd, Vehicle no: BCW2494, Weight: 5,620 kg</p> <p>2. Date: 24/6/2023, Ticket no: 1941, Receiving party: Sin Huat Hin Palm Oil Mill (Kuala Selangor) Sdn Bhd, Vehicle no: BCW2494, Weight: 4,860 kg</p> <p>3. Date: 25/6/2023, Ticket no: 1942, Receiving party: Sin Huat Hin Palm Oil Mill (Kuala Selangor) Sdn Bhd, Vehicle no: BCW2494, Weight: 4,490 kg</p> <p>4. Date: 26/6/2023, Ticket no: 1944, Receiving party: Sin Huat Hin Palm Oil Mill (Kuala Selangor) Sdn Bhd, Vehicle no: BCW2494, Weight: 5,260 kg</p> | | |
| P3: Compliance to legal requirements | | |
| Criterion 1 | Regulatory requirements | |
| Indicator | Requirement | Findings |
| 4.3.1.1. | All operations are in compliance with the applicable local, state, national and ratified international laws and regulations | Nonconformity |
| The following legal documents were reviewed and verified during the audit: | | |
| <p>MPOB Licence (estate): No: 5660180002000 Owner: Asian Regal Holdings Sdn Bhd Validity: 31/10/2023 Premise: Pekan Tanjong Karang, 45500 Kuala Selangor, Selangor Total Area: 381.06ha</p> <p>Windfall tax payment remitted accordingly</p> <p>Quit Rent payment remitted accordingly</p> <p>Review of OBS raised during SAV3 cycle: The Management has deliberated the landholding planted area changes in its MPOB license. The previous license indicated the planted area was being declared as 400.62Ha.</p> <p>MNNCO1: The following exclusions were observed during the audit:</p> | | |

1. Review of the sampled payslips confirmed that the Management imposed a salary deduction for the individual household water consumption for all residents. Such enforcement deviates from Act 446 which requires for free water supply to the employees residing on-site. There is no evidence to prove that the Management has applied any forms of legal consents or permits for such nature of deduction.
2. The Management currently employs more than 40 personnels in its establishment. There is no evidence to prove that the Management has established a proper OSH Committee pursuant the OSH Committee Regulations 1996; OSHA 2022.
3. By the virtue of employing more than 40 personnels, OSHA 2022 requires for the appointment of a certified OSH Coordinator. There is no evidence to prove that the Management has appointed such personnel in its establishment.

| | | |
|----------------|--|-------------------|
| 4.3.1.2 | The management shall list all laws applicable to their operations in a legal requirements register | Conformity |
|----------------|--|-------------------|

List of legal requirement register was being made available during the assessment.

Seen the List of Laws and registered for: -

1 Safety & Health

- Akta Keselamatan Dan Kesihatan Pekerjaan, 1994
- Fire Services Act 1988
- Akta Kilang Dan Jentera 1967 (Akta 139)

2 Employee

- Employment Act 1955
- Minimum Wages Order 2018
- Workers Minimum Standard of Housing and Amenities Act 1990
- Employee Provident Fund Act 1991

3 Environment

- Akta Kualiti Alam Sekitar 1974 (Akta 127)
- Akta Solid and Public Cleasing Management Act 2007
- Akta Perkhidmatan Bomba 1988 (Akta 341)

4. Pesticides

- Pesticides Act 1974
- Pesticides (Labelling) Regulations 1984)

5. Others

- Akta Kerajaan Tempatan 1976, (Akta 171)
- Undang-Undang Kecil Bangunan Seragam 1984
- Malaysian Laws On Poisons And Sale Of Drugs
- National Land Code 1965.
- Akta Pencegahan dan Pengawalan Penyakit Berjangkit 1988

| | | |
|---|---|-------------|
| 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. | Observation |
| <p>OBS01:</p> <p>It was noted that the Management has yet to update its legal register as of to date. Several legal requirements need to be updated include, but not limited to, the following:</p> <ol style="list-style-type: none"> 1. Minimum Wages Order 2022 2. OSHA 2022 3. Employment Act 2022 <p>The Management shall therefore consider revising its legal compliance management system so as to avoiding the risks of not being able to comply with the MSPO standard requirements.</p> | | |
| 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 |
| <p>The management has appointed Mr. Tan Wei Hau as the Legal Officer. The appointment letter dated 1/6/2019 was available and verified during the audit. Based on the interview with the PIC, it was concluded that he is aware of the appointment and able to describe his duties.</p> | | |
| Criterion 2 | Land used right | |
| Indicator | Requirement | Findings |
| 4.3.2.1 | The management shall ensure that their oil palm cultivation activities do not diminish the land use rights of other users | Conformity |
| <p>Review of the field map indicated the Management does not operate beyond it's establishment limits of legal boundaries. Field walkabout confirms the finding.</p> | | |
| 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 |
| <p>It was noted that the Management holds a total of 24 land titles for its oil palm operations; bringing up to a total of 406.32 Ha landholding area.</p> <p>Details of several sampled land titels are summarised as follows:</p> <ol style="list-style-type: none"> 1. Land Title: Lot 4831, Size: 1.855 ha, Expressed Condition: Oil Palm 2. Land Title: Lot 1684, Size: 0.7082 ha, Expressed Condition: Oil Palm 3. Land Title: Lot 693, Size: 2.0487 ha, Expressed Condition: Oil Palm | | |
| 4.3.2.3 | Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable. | Conformity |
| <p>It was noted that the Management is aware of its legal boundary marking surrounding its establishment. Company sets a perimeter trenches and terrain boundary as marker to segregate their lands from surrounding neighbours. Observation during the field walkabout confirms this finding.</p> | | |
| 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 |
| <p>An interview with the Management Representative and verification of complaints / communication records indicated that no land ownership dispute arose thus far.</p> | | |

| Criterion 3 | Customary rights | |
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| Indicator | Requirement | Findings |
| 4.3.3.1 | Where lands are encumbered by customary rights, the company shall demonstrate that these rights are understood and are not being threatened or reduced. | Conformity |
| Estate operation is not under customary right land. | | |
| 4.3.3.2 | Maps of an appropriate scale showing extent of recognized customary rights shall be made available | Conformity |
| Estate operation is not under customary right land. | | |
| 4.3.3.3 | Negotiation and FPIC shall be recorded and copies of negotiated agreements should be made available. | Conformity |
| Estate operation is not under customary right land. | | |
| P4: Social Responsibility, Health, Safety and Employment Condition | | |
| Criterion 1 | Social impact Assessment (SIA) | |
| Indicator | Requirement | Findings |
| 4.4.1.1 | Social impacts should be identified and plans are implemented to mitigate the negative impacts and promote the positive ones | Observation |
| OBS02: Sighted the social impact assessment had been conducted and seen the Social Impact Assessment (SIA) Plan, meant to address and recommend the management action plan reduce the negative impact towards the management's daily operations. However, it was noted that there has been no evidence that the management has updated, implement and monitored the plan | | |
| Criterion 2 | Complaints and grievances | |
| Indicator | Requirement | Findings |
| 4.4.2.1 | A system for dealing with complaints and grievances shall be established and documented | Conformity |
| Sighted and verified the Complaint Procedure, dated 1/6/2019. The procedure appropriately outlined a flow chart to address matter pertinent to arising internal and external grievances. Noted that there is no complaint received by the management as of yet | | |
| 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 |
| Review of the document as cited in 4.4.2.1 indicated that a set of procedures and associated timelines were being enforced in resolving disputes. As of the day of audit, it was noted that no complaints have been made by the public and employees thus far | | |
| 4.4.2.3 | A complaint form should be made available at the premises, where employees and affected stakeholders can make a complaint. | Conformity |
| Verified all the complaint and issued arising by the stakeholder will be updated inside the complaint/grievances book. The complaint form were sighted available at the office premise. Interview with the sampled stakeholders confirmed that they are aware of the system established by the management and that complaints may be lodged to the management at any given time | | |

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| 4.4.2.4 | Employees and the surrounding communities should be made aware that complaints or suggestions can be made any time | Conformity |
| Interview with the sampled stakeholders confirmed that they are aware of the system established by the management and that complaints may be lodged to the management at any given time | | |
| 4.4.2.5 | Complaints and resolutions for the last 24 months shall be documented and made available to affected stakeholders upon request. | Conformity |
| Sighted and verified the Complaint Procedure, dated 1/6/2019. The procedure appropriately outlined a flow chart to address matter pertinent to arising internal and external grievances. Noted that there is no complaint received by the management as of yet | | |
| Criterion 3 | Commitment to contribute to local sustainable development | |
| Indicator | Requirement | Findings |
| 4.4.3.1 | Growers should contribute to local development in consultation with the local communities. | Conformity |
| It is noted and verified that the Management of each sampled estates has contributed to the local communities monetarily throughout the years 2019, 2020, 2021 and 2022. The following proofs of transaction were sighted and verified: | | |
| <ol style="list-style-type: none"> 1. Contribution to Sri Maha Mariamman Temple - 6/5/2023 2. Bayaran bas sekolah anak pekerja - RM40/monthly | | |
| Criterion 4 | Employees safety and health | |
| Indicator | Requirement | Findings |
| 4.4.4.1 | An occupational safety and health policy and plan shall be documented, effectively communicated and implemented | Conformity |
| Sighted and verified that the established the Occupational Safety & Health Policy on 1/6/2019. The policy has been sighted displayed at main notice board. Interview with the sampled stakeholders confirmed that they are aware of the safety policy established by the management and that the management is operating within the required legislations | | |
| 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 |
| Refer to 4.4.4.1. Sighted and verified that the established the Occupational Safety & Health Policy on 1/6/2019. The policy has been sighted displayed at main notice board. Interview with the sampled stakeholders confirmed that they are aware of the safety policy established by the management and that the management is operating within the required legislations | | |
| b) The risks of all operations shall be assessed and documented | | Conformity |
| Noted that the management has established a Hazard Identification, Risk Assessment and Risk Control (HIRARC) for the vital estate's operations as the following: | | |
| <ol style="list-style-type: none"> 1. Loading unloading FFB 2. Pruning 3. Transport of workers to workplace 4. Exposure of chemical 5. Transfer of diesel | | |

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| Sighted the Chemical Health Risk Assessment (CHRA) was carried out by the Assessor, DOSH Registration, HQ/17/ASS/00/26 dated on 13/7/2020 | |
| 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 |
| Sighted and verified the Annual Training Plan for 2023. The following were concluded within the training plan: 1. MSPO awareness, ;policies, legal requirements 2. Briefing on occupational safety and health 3. Fertilising SOP 4. PPE briefing 5. Chemical handling 6. First aid training Records for trainings conducted prior to this audit assessment have been sighted and verified accordingly | |
| 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 |
| It is observed from the PPE issuance record that each sampled estate management are consistent in ensuring that every PPE distribution is implemented correctly and more importantly understood by every employee who accepts to use it. Adequate evidence obtained from the PPE distribution record are: 1. PPE given were base on work activities. 2. Appropriate PPE given were shown in the PPE issuance record. 3. Notes regarding the understanding of how to use PPE by each recipient are created and marked in the record book. It is confirmed during an interview with management that all workers must notify or show damaged or torn PPE to be replaced with new PPE. It is noted that it is at management's priority that all employees must obtain new PPE if required upon request confirmation made by a responsible person. | |
| 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 |
| Sighted the management has established the Chemical Handling, dated 1/6/2019. Verified the procedure were display at the chemical store area and premix area. Evidence verified adequate for each sampled estates. | |
| 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. | Conformity |
| Noted that the management has appointed Mr. Tan Wei Hau as the safety and health as responsible person as referred to appointment letter dated 1/6/2019 | |

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| 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 |
| Noted that the management is hosting more than 40 personnel within its operation. Verified that OSH meeting has been conducted in accordance to the Occupational Safety and Health (Safety and Health Committee) Regulations 1996. Minutes of meeting is available and verified accordingly | | |
| h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees. | | Conformity |
| Sighted and verified the Emergency And Accident Procedure, dated 1/6/2019. Site walkabouts confirmed that all safety precautions and safety signages has been adopted and maintained accordingly | | |
| 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 |
| Sighted and inspected the First Aid box located at the field sites. The contents of the First Aid box were deemed adequate. No oral medications being kept in the box. First aid kit issuance and inspection record is available | | |
| j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals. | | Nonconformity |
| MNNC02: Document reviews confirmed that there has been no incidence occurred in FY2022. However, it was noted that the JKKP8 submission has been made on 3/2/2023 and that the declaration for the submission was made for 2023 instead of 2022. This is not consistent with that of Notification of Accident, Dangerous Occurrence, Occupational Poisoning and. Occupational Disease Regulations 2004 | | |
| 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 the Social Policy dated 1/6/2019. The policy mention commitment company on the requirement to comply with the followings: <ol style="list-style-type: none"> 1. Complying with Employment Act 1955, Undustrial Relation Act 1967 etc 2. Providing equal opportunity and teatment to all employees 3. Providing remuneration and employment terms and conditions to all workers 4. Preventing all forms of sexual harrasment at workplace Noted that the policy displayed in front of office notice board. Interview with the sampled stakeholders confirmed that they are aware of the safety policy established by the management and that the management is operating in a socially responsible manner | | |
| 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 |
| Noted that the management's commitment towards prevention of discriminatory practices and support equal opportunity to all workers is evident within the Social Policy. Refer to 4.4.5.1. | | |

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| 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 |
| <p>Verified the workers payslip randomly selected during the audit at each sampled estates found that all sampled workers had been paid as per Minimum Wage Order 2022. Sample taken as following:</p> <ol style="list-style-type: none"> 1. Balasarasbathy Perumal 2. Jodiyamma Nallan 3. Mariyai Mahamuni 4. Muniamah Muniandy 5. Latchimmi Rerumal | | |
| 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 |
| <p>Noted that the management has appointed Jian Sing Plantation Management Sdn Bhd for work operation. Noted that the management is maintaining payment slips for the contractor's workers</p> | | |
| 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 |
| <p>It is observed during audit that employee records can be viewed in the employment records. It is confirmed that the record contains information such as Name, Nationality, Date of birth, Date of entry, Date of employment, Passport number, Expiry date of passport, etc</p> | | |
| 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>Sighted and verified the employment agreement between the management and the following sampled workers. It is verified that the agreement has been documented in a fair and transparent manner. Both parties have endorsed the agreements, indicating their consent and understanding for the terms and conditions they are in:</p> <ol style="list-style-type: none"> 1. Balasarasbathy Perumal 2. Jodiyamma Nallan 3. Mariyai Mahamuni 4. Muniamah Muniandy 5. Latchimmi Rerumal | | |
| 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 |
| <p>Verified that the management has appropriately monitor the attendance through punch card system. Noted that the working hours are in accordance to the employment agreement. Refer to the payment slips sampled in 4.4.5.3</p> | | |

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| 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 |
| It was noted that the in-field working hours are stipulated at 6.30 am to 2.30pm, on Mondays till Saturdays. Restday being on every Sundays. The time recording were kept in the checkroll book, maintained by the manager, then sent to town office to summarized in checkroll sheet for the salary payment calculation | | |
| 4.4.5.9 | Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements | Conformity |
| Per findings made in 4.4.5.3 and 4.4.5.4, the workers and employees of the contractors are being paid lawfully. | | |
| 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 |
| Other social benefits offered to employee such Annual incentive, special gratitue for harvester, free electricity, fresh water, claimable medical treatment & housing ammenities | | |
| 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 |
| Verified that the housing living quarters are provided with all basic amenities and facilities comply with Workers' Minimum Standard Housing and Amenities Act 1990. Based on the onsite visit and housing inspection records, it was found that the houses were in good condition. Observe the weekly housing inspection records by the management | | |
| 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 |
| Noted that the management's commitment towards prevention of sexual harassment and violence at workplace is evident within the Social Policy. Refer to 4.4.5.1. | | |
| 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 |
| Noted that the management's commitment to respect employees' right for bargaining power is evident within the Social Policy. Refer to 4.4.5.1. | | |
| 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 |
| Noted that the management's commitment to not engage children and young person in its operation is evident within the Social Policy. Refer to 4.4.5.1. In reference to the employee register list database, it is confirmed that the Management does not employ workers of 18 years of age and below. Interview with several workers confirms this finding | | |

| Criterion 6 | Training and competency | |
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| Indicator | Requirement | Findings |
| 4.4.6.1 | All employees, contractors and relevant smallholders are appropriately trained. A training programme (appropriate to the scale of the organization) that includes regular assessment of training needs and documentation, including records of training shall be kept. | Conformity |
| Sighted and verified the Annual Training Plan for 2023. The following were concluded within the training plan: | | |
| <ol style="list-style-type: none"> 1. MSPO awareness, policies, legal requirements 2. Briefing on occupational safety and health 3. Fertilising SOP 4. PPE briefing 5. Chemical handling 6. First aid training 7. Harvesting SOP 8. Weeding SOP | | |
| Records for trainings conducted prior to this audit assessment have been sighted and verified accordingly | | |
| 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 |
| Sighted that the sampled estates management had plan training to all their employee and evidence that the management had execute specific training based on employee's competency on the purpose of their specific task | | |
| 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 |
| The continuous training programme were been planned base on training matrix requirement for the workers description. Verified for year 2023 certain training is spotted as continuos training which included aspect of safety and health, environment and best practices for the operation work | | |
| P5 Environment, Natural Resources, Biodiversity and Ecosystem Services | | |
| Criterion 1 | Environmental management plan | |
| Indicator | Requirement | Findings |
| 4.5.1.1 | An environmental policy and management plan in compliance with the relevant country and state environmental laws shall be developed, effectively communicated and implemented. | Conformity |
| It was noted and verified that the Company has established the Environmental Policy on 1/6/2019 and approved by the Director. No changes were being made towards the policy thus far. The gist of the policy is as follows: | | |
| <ol style="list-style-type: none"> a) Comply with all legal requirements b) Increasing awareness in environmental consideration when exercising field works c) Improve efficiency in energy use and waste generation | | |
| Review of SAV3 OBS: | | |

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| <p>The Management has extended its "Pelan Pengurusan Air" so as to address the flooding issues. Additionally, the Management has also lodged a complaint to Jabatan Pengairan dan Saliran Daerah Kuala Selangor on 27/1/2023 in regards to the flooding matter.</p> | | |
| 4.5.1.2 | <p>The environmental management plan shall cover the following:</p> <p>a) An environmental policy and objectives.</p> <p>b) The aspects and impacts analysis of all operations</p> | Conformity |
| <p>The management has documented an Environmental Aspects and Impact Assessment (EAIA) for its oil palm plantation operations, developed by its consultant.</p> <p>It was noted that the assessment covers a total of 10 locations/activities including the following:</p> <ol style="list-style-type: none"> 1. Replanting 2. Harvesting 3. Manuring 4. Linesite <p>Review of the document confirms that the Management identifies various types of environmental aspects and impacts attributed to each of the 10 locations/activities. Details of a sampled entry are summarised as follows:</p> <p>Aktiviti - Kerja Meracun Aspek - Semburan racun pada tumbuhan dan berhampiran sumber air Impak - Leaching menyebabkan pencemaran tanah Isu - Tiada Keperluan pematuhan - Akta Kualiti Alam Sekeliling 1976 Risiko - kematian tumbuhan yang berfaedah Kawalan sedia ada - SOP Meracun Penilaian Risiko - Frekuensi 4, Keterukan 4 Bilangan Kes 2, Skor 32 Penentuan Kawasalan - Tahap 1, "Ketara", Penilaian NIL</p> | | |
| 4.5.1.3 | <p>An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, effectively implemented and monitored.</p> | Conformity |
| <p>Per finding in 4.5.1.2, the EAIA form has incorporated the mitigative measures to address all environmental aspects-impacts identified earlier.</p> | | |
| 4.5.1.4 | <p>A programme to promote the positive impacts should be included in the continual improvement plan</p> | Conformity |
| <p>Review of the EAIA form indicated no positive impacts being identified during the assessment. Therefore no such programme has been made thus far.</p> | | |
| 4.5.1.5 | <p>An awareness and training programme shall be established and implemented to ensure that all employees understand the policy and objectives of the environmental management and improvement plans and are working towards achieving the objectives.</p> | Conformity |
| <p>It was noted that the Management has conducted the Chemical Handling Training on 24/5/2023. The training report was reviewed and verified.</p> | | |

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| 4.5.1.6 | Management shall organize regular meetings with employees where their concerns about environmental quality are discussed | Conformity |
| It was noted that the Management has organised the "Environment, Safety & Health Meeting" on 24/5/2023. Minutes of the meeting were reviewed and verified. The Meeting was chaired by Mr Tan Wei Hau and attended by another 4 members. The key salient points of the discussion were mainly revolving around environmental consideration when carrying out duties in the field. | | |
| Criterion 2 | Efficiency of energy use and use of renewable energy | |
| Indicator | Requirement | Findings |
| 4.5.2.1 | Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within an appropriate timeframe. There should be a plan to assess the usage of non-renewable energy including fossil fuel, electricity and energy efficiency in the operations over the base period. | Conformity |
| A record on consumption of non-renewable energy has been adequately maintained by the management. Records were available since FY2019. Review of the document indicated that the Management charts and communicate the data in forms of tabulation as well as graph. | | |
| 4.5.2.2 | 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 |
| Discussion with the Management Representative indicated that the Company computed the consumption estimates based on the average consumption in the past months and years. | | |
| 4.5.2.3 | The use of renewable energy should be applied where possible | Conformity |
| Visual observation and document review confirm that the Management does not harness any forms of renewable energy as of the day of audit | | |
| 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 |
| It was noted and verified that the waste product and source of pollution has been identified and recorded in waste management plan (scheduled waste, Domestic waste and Waste from estate) | | |
| 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 |
| Sighted resource utilization and recycling of potential waste as nutrients are from waste generated from harvesting activities | | |
| 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 Handling Empty Containers Procedure was reviewed and verified. It was noted that the procedure was being made in line with the EQ(SW) Reg 2005, EQA 1974 | | |

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| 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 |
| It was noted that all empty pesticide containers are being reused for chemical spraying activities through the means of triple-rinsing | | |
| 4.5.3.5 | Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourses. | Conformity |
| All domestic waste generated from the estate complex are disposed off at a dedicated landfill area within the estate; located at least 600m away from the labour quarters | | |
| Criterion 4 | Reduction of pollution and emission | |
| Indicator | Requirement | Findings |
| 4.5.4.1 | 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. | | |
| <ol style="list-style-type: none"> 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 |
| 4.5.5.1 | The management shall establish a water management plan to maintain the quality and availability of natural water resources (surface and ground water). The water management plan may include: | |
| a) | Assessment of water usage and sources of supply. | Conformity |
| The management has established "Pelan Pengurusan Air", in which the management has outlined methods for water optimisation, identified main water sources and its usage in the estate. It was also noted that the Management sources its domestic water supply from SYABAS | | |
| 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 |
| Review of the field maps and other official documents confirms that no natural waterways traverse through the estates or its legal boundaries. Visual observation during the field walkabout confirms this finding. Therefore, no such programme has been planned nor executed thus far. | | |

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| 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 monsoon drains 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 |
| Review of the field maps and other official documents confirms that no natural waterways traverse through the estates or its legal boundaries. Visual observation during the field walkabout confirms this finding. Therefore, no such programme has been planned nor executed thus far. | | |
| 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), such 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 |
| No bore well is used for water supply. | | |
| 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 |
| It was noted that the Management has assessed its biodiversity profile in its establishment. In a Biodiversity Assessment report, the Management has identified all types faunas present or passing by its estate. The faunas' corresponding conservation statuses according to IUCN Red List were being incorporated into the report as well | | |
| 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 wildlife identified as cited in 4.5.6.1a are classified according to the Wildlife Conservation Act 2010 and IUCN Status. | | |

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| 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 |
| The management has taken appropriate measures to control any illegal activities by displaying signages that prohibit hunting which were verified during field visit. The signages have been satisfactorily maintained. | | |
| b) | Discouraging any illegal or inappropriate hunting, fishing or collecting activities and developing responsible measures to resolve human-wildlife conflicts | Conformity |
| A management plan was developed, established and effectively implemented. Document relating to the above was available. Refer to 4.5.6.2 (a) | | |
| 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. | Observation |
| <p>OBS03:</p> <p>The management has established Zero Burning Policy which incorporated the management's comittement to zero burning practice. However, several signs of waste burning were spotted during the field walkabout at the linesite. Though it was seen as controlled burning, the Management shall consider revising its environmental management system so as to eliminating the risks of violating the Company's zero-burning commitments.</p> | | |

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| 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 |
| No open burning approval has been sought by the management. Not applicable during the time of audit assessment. | | |
| 4.5.7.4 | Previous crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched. | Conformity |
| No open burning approval has been sought by the management. Not applicable during the time of audit assessment. | | |
| P6: Best Practices | | |
| Criterion 1 | Site management | |
| Indicator | Requirement | Findings |
| 4.6.1.1 | Standard operating procedures shall be appropriately documented and consistently implemented and monitored. | Conformity |
| Sighted Manual Operation documents on estates operation including harvesting, spraying and manuring. During site visit to observe harvesting activities performed by the harvester, it was noted that the harvesters has some knowledge on company SOP. The FFB harvested were found to be as per ripeness standard and harvesters were wearing PPE accordingly | | |
| 4.6.1.2 | Where oil palm is grown within permitted levels on sloping land, appropriate soil conservation measures shall be implemented to prevent both soil erosion as well as siltation of drains and waterways. Measures shall be put in place to prevent contamination of surface and groundwater through runoff of either soil, nutrients or chemicals. | Conformity |
| Document and map review confirmed that the estate is established on flat to undulating terrain. No area of more than 25-degree elevation are noted within the estate's operations | | |
| 4.6.1.3 | A visual identification or reference system shall be established for each field. | Conformity |
| All fields are marked and identified. Information like year planting (field no) and the total hectare is shown in all markers. There are both stenciled at the palm trees and also displayed in signage at the boundary/corners of every field and the map of block number was linked with the visual identification indicator | | |
| Criterion 2 | Economic and financial viability plan | |
| Indicator | Requirement | Findings |
| 4.6.2.1 | A documented business or management plan shall be established to demonstrate attention to economic and financial viability through long-term management planning. | Conformity |
| The management had established a Business/Management Plan that demonstrate to attention to economic and financial viability through long term management planning from year 2019-2023. The plan consist of: | | |
| <ol style="list-style-type: none"> 1. FFB Production 2. OER% 3. Cost of production 4. Operational cost | | |

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| 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 |
| There is no replanting programme to be carried out by management at near future | | |
| 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 |
| As per 4.6.2.1 | | |
| 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 monitoring of the goals was through monthly progress report. Seen evidence of monthly progress report of every month were available | | |
| Criterion 3 | Transparent and fair price dealing | |
| Indicator | Requirement | Findings |
| 4.6.3.1 | Pricing mechanisms for the products and other services shall be documented and effectively implemented. | Conformity |
| Verified agreement between the management and United Bell Mill. Verified pricing mechanism for contract work were stated inside the contract agreement. Seen the agreement had been mutually agreed by both parties. All contract was valid for 1-year period and renewed on annual basis | | |
| 4.6.3.2 | All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner | Conformity |
| Verified agreement between the management and Sin Huat Hin Palm Oil Mill (Kuala Selangor) Sdn Bhd. Verified pricing mechanism for contract work were stated inside the contract agreement. Seen the agreement had been mutually agreed by both parties. All contract was valid for 1-year period and renewed on annual basis | | |
| 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 |
| Noted that the management has appointed Jian Sing Plantation Management Sdn Bhd for harvesting operation. Verified pricing mechanism for contract work were stated inside the contract agreement. Seen the agreement had been mutually agreed by both parties. All contract was valid for 1-year period and renewed on annual basis | | |
| 4.6.4.2 | The management shall provide evidence of agreed contracts with the contractor. | Conformity |
| Refer to 4.6.4.1. Noted that the management has appointed Jian Sing Plantation Management Sdn Bhd for harvesting operation. Verified pricing mechanism for contract work were stated inside the contract agreement. Seen the agreement had been mutually agreed by both parties. All contract was valid for 1-year period and renewed on annual basis | | |

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| 4.6.4.3 | The management shall accept MSPO approved auditors to verify assessments through a physical inspection if required | Observation |
| <p>OBS:</p> <p>Refer to 4.6.4.1. Noted that the management has appointed Jian Sing Plantation Management Sdn Bhd for harvesting operation. The agreement does not stated the contractor's agreement to comply with MSPO requirements</p> | | |
| 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 |
| <p>The management is monitoring the tasks performed by the appointed contractor through monthly pay invoices and FFB sales records</p> | | |

| P7: Development of new plantings | | |
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| Criterion 1 | High biodiversity value | |
| Indicator | Requirement | Findings |
| 4.7.1.1 | Oil palm shall not be planted on land with high biodiversity value unless it is carried out in compliance with the National and/or State Biodiversity Legislation. | 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 |
| 4.7.2.1 | New planting and replanting may be developed and implemented on peat land as per MPOB guidelines on peat land development or industry best practice. | Select |
| Not Applicable | | |
| Criterion 3 | Social and Environmental Impact Assessment (SEIA) | |
| Indicator | Requirement | Findings |
| 4.7.3.1 | A comprehensive and participatory social and environmental impact assessment shall be conducted prior to establishing new plantings or operations. | Select |
| Not Applicable | | |
| 4.7.3.2 | 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 | | |
| 4.7.3.3 | The results of the SEIA shall be incorporated into an appropriate management plan and operational procedures developed, implemented, monitored and reviewed. | Select |
| Not Applicable | | |
| 4.7.3.4 | Where the development includes smallholder schemes of above 500ha in total or small estates, the impacts and implications of how each scheme or small estate is to be managed should be documented and a plan to manage the impacts developed, implemented, monitored and reviewed. | Select |
| Not Applicable | | |
| Criterion 4 | Soil and topographic information | |
| Indicator | Requirements | Findings |
| 4.7.4.1 | Information on soil types shall be adequate to establish the long-term suitability of the land for oil palm cultivation | Select |

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| Not Applicable | | |
| 4.7.4.2 | Topographic information shall be adequate to guide the planning of planting programmes, drainage and irrigation systems, roads and other infrastructure | Select |
| Not Applicable | | |
| Croterion 5 | | |
| Planting on steep terrain, marginal and fragile soils | | |
| Indicator | Requirements | Findings |
| 4.7.5.1 | Extensive planting on steep terrain, marginal and fragile soils shall be avoided unless permitted by local, state and national laws. | Select |
| Not Applicable | | |
| 4.7.5.2 | Where planting on fragile and marginal soils is proposed, plans shall be developed and implemented to protect them and to minimize adverse impacts (e.g. hydrological) or significantly increased risks (e.g. fire risk) in areas outside the plantation. | Select |
| Not Applicable | | |
| 4.7.5.3 | 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 | | |

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| 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 | | |