



Assessment Report

Date: 17th to 20th February

2020


[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**

Company name	Abid Emas Group
Address	Abid Emas Group, MDLD 3908, Lot 15, Taman Mewah, Jln Dam, 91100, Lahad Datu, Sabah
Report no	MS20SM045
Status of audit	Surveillance 1

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 may 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 requirements.

To ensure the next assessment will be carry out in compliance to the ISO 17021, 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	 <hr/>	
Name	Roni Bin Paulus	Company stamp
Date	17-20/02/2020	
Email	ronzgl@yahoo.com	
Fax no	038073 2688	

Section A 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 third years of implementation is in accordance to the standards adopted. <input type="checkbox"/> Other, (please specify)
Integrate Assessment	No
Issue of certificate	Yes

Scope of Certification	
Scope of certification in English	The Provision of Planting and Harvesting of Fresh Fruit Bunch (FFB) By Organised 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
Other Sustainability Certification (RSPO, ISCC, CoGAP or Others)	NIL

Contact Details	
Management Representative	Quake Pau Siew
Alternate contacts	Chee Teng Heng
Management Representative contact no.	012-8137227
E-mail address	abid_emas@yahoo.com
Fax Number	089-880172
Fixed Line Number	089-880171
NO OF SPOC/ GROUP MEMBERS	19

Section B Previous Audit Result

The result of the last audit system have 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 checked="" 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 C 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 NIL 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 D (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
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 E Auditor and Auditees Names

CCI Assessors	Attendance during opening and closing meeting	
Team leader	Name	Designation
Roni Bin Paulus (RO)	Mr. Quake Pau Siew	Management Executive
Team member	En. Musliadi Suma	Estate In-Charge Klebang Plantation 1
Nurdini Mohd Jobly (DN)	En. Jaapar Lamilu	Supervisor TrendSkyline
Trainee auditor	En. Ali Mahmud	Manager Foremost Dynamic 1
NA	En. Baharul Baco	Asst. Manager P Mark Plantation
Observer	En. Baharuddin Bolong	Manager Atlas Kew 1
NA	En. Amin badari	Manager Abid Emas 1
	En. Haris Tamsir	Manager Atlas Kew 2
	En. Laladi Latari	Sr. Field Conductor Atlas Kew 3
	En. Sakka Risi	Sr. Field Conductor Atlas Edible Ice
	En. Mohd Ashari Malik	MSP0 In-Charge Foremost Dynamic 2
	En. Arbain Mohammad	Estate In-Charge Bukit Emas Oil Palm
	En. Acho Patiroy	Estate In-Charge Klebang Plantation 2
	En. Yaris Syam Shjabudin	Manager TSC Plantation
	En. Supardi Rahman	Estate In-Charge Abid Emas 2
	En. Jainuddin Yodoling	Field Conductor Abid Emas 1
	En. Samsu Alam Malakangen	Manager Foremost Dynamic 2
	En. Zainuddin Abdullah	Manager Adcojaya
	En. Rosli Ladena	Estate In-Charge Atlas Kew 3
	Mr. Jonatan Terong	MSP0 Officer

Section F Audit Process Matrix

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

Planned month & year	12/2019	12/2020	12/2021	12/2022	12/2023
Internal Audits	☒	☒	☒	☒	☒
Stakeholder consultation / survey	☒	☒	☒	☒	☒
Use of logo	☒	☒	☒	☒	☒
Follow-up from previous audit finding	☒	☒	☒	☒	☒
4.1 Management Commitment & Responsibility					
4.1.1 MSPO Policy	☒	☒	☒	☒	☒
4.1.2 Internal audit	☒	☒	☒	☒	☒
4.1.3 Management Review	☒	☒	☒	☒	☒
4.1.4 Continual Improvement	☒	☒	☒	☒	☒
4.2 Transparency					
4.2.1 Transparency of information and documents relevant	☒	☒	☒	☒	☒

to MSPO requirements					
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					
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					
4.7 Development of new planting					
4.7.1 High biodiversity value	<input type="checkbox"/> NA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.7.2 Peat land	<input type="checkbox"/> NA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.7.3 Social and Environmental Impact Assessment (SEIA)	<input type="checkbox"/> NA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.7.4 Soil and topographic information	<input type="checkbox"/> NA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.7.5 Planting on steep terrain, marginal and fragile soils	<input type="checkbox"/> NA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.7.6 Customary land	<input type="checkbox"/> NA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Group member audit matrix	Initial Audit	Surv 1	Surv 2	Surv 3	Surv 4
Abid Emas Sdn Bhd (Div 1)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Abid Emas Sdn Bhd (Div 2)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Atlas Edible Ice Sdn Bhd	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Atlas Kew Estate Sdn Bhd (Div1)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Atlas Kew Estate Sdn Bhd (Div2)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Atlas Kew Estate Sdn Bhd (Div 3)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Bukit Emas Oil Palm Sdn Bhd	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bunga Emas (SBH) Sdn Bhd	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Byzantine Holdings Sdn Bhd (Div 1)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Byzantine Holdings Sdn Bhd (Div 2)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Klebang Plantation Sdn Bhd (Div 1)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Klebang Plantation Sdn Bhd (Div 2)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
P. Mark Plantation S/B (Div. Tungku)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
P. Mark Plantation S/B (Div Tambisan)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Adcojaya Sdn Bhd	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Foremost Dynamic Sdn Bhd (Div1)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Foremost Dynamic Sdn Bhd (Div2)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Foremost Dynamic Sdn Bhd (Div 3)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Foremost Dynamic Sdn Bhd (Div 4)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Foremost Dynamic Sdn Bhd (Div 5)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
TSC Plantations Sdn Bhd (Div 1)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
TSC Plantations Sdn Bhd (Div 2)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
YWH Plantations Sdn Bhd	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Assessment man days for the next assessment : 2_md. Recertification: 2023

Note: Recertification should be carry out minimum 2 months prior to the expiry of the certificate

Section G Audit Summary

Summary of Area Audited

BUSINESS AREAS	DETAILS OF AUDITED SUMMARY	
Auditor	Date	Time
RO / DN	17-20/02/2020	9.00am
<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. <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

Organisation Information

Abid Emas Group of Companies was established in Melaka and Sabah Region office located at Jalan Dam Lahad Datu. The company has 12 estates which covered Lahad Datu and Beluran district. The estate are as follows:

- 1). Adcojaya Sdn.Bhd
- 2). Abid Emas Sdn.Bhd
- 3). Atlas Kew Estates Sdn.Bhd
- 4). Atlas Edible Ice Sdn.Bhd
- 5). Bunga Emas (sbh) Sdn.Bhd
- 6). Byzantine Holdings Sdn.Bhd
- 7). Bukit Emas Oil Palm Sdn.Bhd
- 8). Foremost Dynamic Sdn.Bhd
- 9). Klebang Plantation Sdn.Bhd
- 10). P. mark Plantations Sdn Bhd
- 11). TSC Plantations Bdn.Bhd
- 12). YWH Plantations Sdn.Bhd

Assessment Process

Abid Emas Group Of Companies has commissioned CARE Certification International (M) Sdn Bhd to conduct SAV (Surveillance Assessment Visit) for its 4 oil palm estates according to the requirements of MS 2530-3:2013 General Principles for Oil Palm Plantations and Organized Smallholders commencing 17-20/02/2020 covers the following activities but not limited to below:

- Onsite visit, observations and inspections of estate facilities and field activities
- Interview operation personnel and field workers for understanding for the work assigned
- Reviewed revised and updated documentation established and implemented
- Operating records;
- Training records;
- Reports established;
- Work plans established;
- Stakeholders consultation meeting;
- Review and closed out of non-conformance raised during MAV (Main Assessment Visit) audit;
- Assessment reporting;

In this Surveillance Assessment Visit (SAV), the calculation of the sample size determination was based on formula $S = \sqrt{n(RF)}$ S= sample size, n= number of estates, RF= Risk Factor which is in accordance to MSPO certification procedure. $S = \sqrt{12(1.0)} = 3.464$. Thus, after a round up to the nearest decimal point, a total of 4 estates were selected for the onsite assessment and inspection as per listed below:

- 1). Atlas Edible Ice Sdn Bhd (AEI)
- 2). Bunga Emas Sdn Bhd (BE)
- 3). Bukit Emas Oil Palm Sdn Bhd (BES)
- 4). YWH Plantations Sdn Bhd (YWH)

Based on the findings of this assessment, it was found that company had complied with all the requirements of the MSPO (Part 3). This assessment had resulted in the issuance of 6 Non-Conformities (NCR), 4 Observations. Non-conformance shall be addressed and responded within 90 days from date of audit and OBS will be reviewed and verified during the next audit. Verified MAV Assessment Report # MS18MM0023 with 3 Non-Conformities arising from the exercise. All findings have been properly attended by the client and the submitted corrective actions plan were acceptable by the team members. No sign use of accreditation logo at the point of review.

CARE Certification International (M) Sdn Bhd has employed a risk-based approach in the audit, focusing on the identification of significant risks and reliability of the assessment and reporting. In addition, the following reference was used as part of the assessment; the compliance of the requirements out of the guidelines applied was checked.

1. Malaysian Sustainable Palm Oil Part 3: General Principles for Plantation and Organised Smallholders audit guidance;

The scope of this assessment was limited to the Abid Emas Group Of Companies management system and practices against the MSPO requirements. This assessment has been conducted by two team members comprising of:

- 1). Roni Bin paulus (Team Leader)
- 2). Nurdini Binti Mohammad Jobly (Team Member)

A certification team consisting of one team leader was appointed. CARE Certification International (M) Sdn Bhd holds copies of educational qualifications, certificates and audit logs for each of the audit team members. This assessment has been conducted by 2 approved assessors which hold sufficient qualification and experiences to conduct MSPO Assessment. The onsite team members contributed to the review of documents, the assessment of the project activity and to the preparation of this report under the leadership of the team leader.

Audit Team

The audit team was lead by Mr. Roni Bin Paulus. Post graduate qualification in Bachelor at University Malaysia Sabah with 9 years working experience as Assistant Estate Manager. Fully trained in similar agriculture certification programmes such as RSPO, MSPO, ISCC, SCCS, CoPN and etc. Completed and certified MSPO Auditor Course in August 2018 conducted by OSH Isis. Course Quality and Environment Management System Requirement (ISO 9001:2015 & ISO 14001:2015) on Dec 2018 by Platinum Shauffmantz Veritas (PSV) and obtained MSPO Supply Chain Certification Standard Auditor Course (SCCS) competency on June 2019 conducted by SIRIM STS. Current achievement he had completed certification for Peer Reviewer Course endorsed by MPOCC on April 2019. Expertise in oil palm plantation management and good agriculture practice. Able to speak and understand in Bahasa Malaysia and English.

Co-Auditor is Ms. Nurdini Binti Mohammad Jobly. Graduated in BBA (Hons) Plantation and Agrotechnology Management from Universiti Teknologi MARA. She has 5 years experience in oil palm sector with Sustainability Department of Sime Darby Plantation Berhad. Attended MS 2530 series of standards training in 2019. She obtained internal MSPO training from Sime Darby and collected total of 121 of Integrated Management Systems audit Team Leader.

Stakeholder Consultation

Stakeholder consultation has been conducted by Mr. Roni Bin Paulus on 17-20/02/2020.

Internal stakeholder

- 1). Marlin Binti Umar
- 2). Rohana Binti Umar
- 3). Mathias Bin Utan
- 4). Umar Bin Seyang
- 5). Rusni Binti Abdullah
- 6). Darma Binti Sainuddin
- 7). Jaini Bin Jahari

Contractor

- 1). Jaafar Bin lamido
- 2). Leo Ben Cayulao

Estates Information

LIST OF GROUP MEMBERS

1. ESTATE INFORMATION

NAME OF ESTATE	LOCATION	COORDINATE
ADCOJAYA SDN.BHD	BELURAN,SANDAKAN	5° 53'3183.33"N 117° 45'2742.65"E
ABID EMAS SDN.BHD – DIV 1	TUNGKU,LAHAD DATU	5° 06'38"N 118° 49'58"E

ABID EMAS SDN.BHD – DIV2	TUNGKU,LAHAD DATU	5°0'36"N 118°48'14"E
ATLAS KEW ESTATES SDN.BHD – DIV 1	TUNGKU,LAHAD DATU	5°04'30.4"N 118°51'04.5"E
ATLAS KEW ESTATES SDN.BHD – DIV 2	TUNGKU,LAHAD DATU	5°0'36"N 118°48'14"E
ATLAS KEW ESTATES SDN.BHD – DIV 3	TUNGKU,LAHAD DATU	5°07.949"N 118°44.399"E
ATLAS EDIBLE ICE SDN.BHD	TUNGKU,LAHAD DATU	5°07.949"N 118°44.399"E
BUNGA EMAS (SBH) SDN.BHD	TUNGKU,LAHAD DATU	5°07.949"N 118°44.399"E
BYZANTINE HOLDINGS SDN.BHD – DIV 1	TUNGKU,LAHAD DATU	5°07.949"N 118°44.399"E
BYZANTINE HOLDINGS SDN.BHD – DIV 2	TUNGKU,LAHAD DATU	5°09'29"N 118°53'27"E
BUKIT EMAS OIL PALM SDN.BHD	TUNGKU,LAHAD DATU	5°21'26"N 119°12'10"E
FOREMOST DYNAMIC SDN.BHD – DIV 1	TUNGKU,LAHAD DATU	5°10'4.06"N 118°52'4.26"E
FOREMOST DYNAMIC S/B – DIV 2,3,4,5	TUNGKU,LAHAD DATU	5°05'27.0"N 119°00'18.7"E
KLEBANG PLANTATION SDN.BHD – DIV 1	TUNGKU,LAHAD DATU	5°09'29"N 118°53'27"E
KLEBANG PLANTATION SDN.BHD – DIV 2	TUNGKU,LAHAD DATU	5°08'07"N 118°52'10.89"E
P. MARK PLANTATIONS S/B (TAMBISAN)	TUNGKU,LAHAD DATU	5°21'26"N 119°12'10"E
TSC PLANTATIONS SDN.BHD	TUNGKU,LAHAD DATU	5°04'18.2"N 119°01'16.6"E
YWH PLANTATIONS SD.BHD	TUNGKU,LAHAD DATU	5°05'27.0"N 119°00'18.7"E

2. AREA STATEMENT AND FFB FORECAST

ESTATE	TOTAL AREA (HA)	PLANTED AREA (HA)	FFB TON/ YEAR (as per 2019)	YIELD TON/ha/ YEAR
ADCOJAYA SDN.BHD	284.67	214.80	2,954.40	13.75
ABID EMAS SDN.BHD – DIV 1	482.78	413.96	7,656.06	18.50
ABID EMAS SDN.BHD – DIV2	430.57	387.31	8,011.61	21.20
ATLAS KEW ESTATES	871.36	786.76	18,416.12	23.40

SDN.BHD - DIV 1				
ATLAS KEW ESTATES SDN.BHD - DIV 2	576.60	527.46	12,736.47	24.14
ATLAS KEW ESTATES SDN.BHD - DIV 3	608.66	522.90	1,184.06	3.81
ATLAS EDIBLE ICE SDN.BHD	458.57	407.38	6,513.09	15.99
BUNGA EMAS (SBH) SDN.BHD	151.80	138.86	2,166.78	15.62
BYZANTINE HOLDINGS SDN.BHD - DIV 1	295.27	266.59	5,571.48	20.90
BYZANTINE HOLDINGS SDN.BHD - DIV 2	196.33	176.33	524.98	2.98
BUKIT EMAS OIL PALM SDN.BHD	137.30	121.05	3,036.19	25.08
FOREMOST DYNAMIC S/B - DIV 1,2,3,4,5	1,273.08	1,117.72	15,847.80	14.10
KLEBANG PLANTATION SDN.BHD - DIV 2	204.41	190.95	3,450.33	18.08
P. MARK PLANTATIONS S/B (TAMBISAN)	121.90	121.90	1,001.79	8.23
P. MARK PLANTATIONS S/B (TUNGKU)	169.77	159.10	3,152.97	19.83
TSC PLANTATIONS SDN.BHD	299.2	282.39	5,933.40	19.83
YWH PLANTATIONS SD.BHD	208.98	185.29	1,607.53	8.67
TOTAL	6,771.25	6,020.75	99,765.06	16.55

Audit Checklist

Verification of previous audit findings		
Verified observation from last audit has been closed.		
Verification of MSPO logo		
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	
AEI/BE/BES/YWH		
Sighted Abid Emas Group has established "Polisi Pelaksanaan Komitement MSPO" dated 11/10/2018, approved by General Manage. Verified the policies and sighted the commitment of the management on the compliances to all 7 MSPO principles.		
Communication of the policy sighted done by display at the notice board, briefing during operation meeting and explain the policy to the stakeholder during the stakeholder meeting.		
Verified the policy had been display in office wall, row call area, line site etc. Verified the policy had been briefed to all employee during row call.		
4.1.1.2	The policy shall also emphasize commitment to continual improvement.	
AEI/BE/BES/YWH		
Sighted in the Abid Emas Group policy has established had shown emphasize towards commitment for continual improvement for principle 1 until principle 7.		
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.	
Abid Emas Group have established Internal Audit (IA) plan dated 27/01/2020 and sighted planned IA at AEI/BE/BES/YWH on 27/01/2020, audit by Team A and Team B. Refer to the audit plan for this year the internal audit was conducted at AEI/SBH/BES/YWH. Sighted the audit was covered all the MSPO principle.		
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	
AEI/BE/BES/YWH		
Abis Emas Group establish the Internal Audit as per "Prosedur Audit Dalaman (MSPO/AE) dated 14/09/2018. Refer to the procedure and sighted the detail of the audit process such as the audit report, root cause analysis of non conformity and the Internal Audit Flow Chart. For AEI and Bunga Emas (SBH) there is 6 OBS and 1 OFI.		
4.1.2.3	Report shall be made available to the management for their review.	
AEI/BE		
Sighted the Internal Audit Assesment Report Review #MS006 (AEI) and #MS008 (Bunga Emas Sbh Sdn Bhd. The		

report verified and adequate Observation and OFI were raised during the internal audit. All the matter was discussed during assessment Report review meeting dated 30/01/2020. Aside, AEG has organized 'Minit Mesyuarat Semakan Pengurusan ' date 11/02/2020 at Pejabat Lahad Datu.		
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.	
AEI/BE/BES/YWH		
Verified the MSPO Management Review Meeting, dated 11/02/2020, held at Pejabat Lahad Datu. The estate conducted group MRM meeting. Sighted the meeting agenda and name list of attendance. The agenda discussed all elements of MSPO requirement from principle 1 until principle 7. Sighted the Assessment Report Review dated 30/01/2020. The agenda discussed all elements of MSPO requirement from principle 1 until principle 7.		
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.	
AEI/BE/BES/YWH		
Abid Emas Group Sighted and verified the management plan was established as below: a) Pelan Pengurusan Alam Sekitar Tahun 2019 b) Pelan Impak Sosial Tahun 2019 c) Pelan Pengurusan Air Tahun 2019 d) Pelan Penggunaan Tenaga Yang Tidak Boleh Di Perbaharui Tahun 2019 Verified in the Plan above, all issue with action and monitoring every 3 months		
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.	
AEI/BE/BES/YWH		
Sighted there is no new technique was established during site assesment.		
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.	
AEI/BE/BES/YWH		
Refer to 4.1.4.2		
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.	
AEI/BE/BES/YWH		
Communication Procedure has established doc ref no: MSPO/AE rev.00 dated 14/09/2018 as a guide for information request by the relevant stakeholder. Management has no restriction in providing information to any of its stakeholder, except those limited by commercial confidentiality or disclosure that could result in negative environmental or social outcomes. For internal stakeholder, the communication mechanism was executed via the morning briefing, memorandum, notice board and monthly meeting. For external stakeholder, information has been communicated via grouping stakeholder meeting dated 12/02/2020 at Atlas Edible Ice Estate (AEI).		

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.				
<p>AEI/BE/BES/YWH</p> <p>Management has adopted an open and transparent method of communication and consultation when dealing with relevant parties i.e employees, government agencies, contractors, neighbouring plantations and local communities. Management still practiced documentation with filing system and publicly available. There is list of publicly available document for Abid Emas Group as per shown below:</p> <ol style="list-style-type: none"> 1). Company policy, procedure and SOP 2). Land Title 3). Estate Map 4). Licence and Permit 5). Organization chart 6). Emergency Response Plan 7). Continuous improvement plan 8). Environment, social impact and action plan 9). Meeting minutes 10). Internal and external memorandum 11). List of stakeholders 					
Criterion 2	Transparent method of communication and consultation				
Indicator	<table border="1" style="width: 100%;"> <thead> <tr> <th data-bbox="373 976 815 1010">Requirement</th> <th data-bbox="815 976 1426 1010">Findings</th> </tr> </thead> <tbody> <tr> <td data-bbox="137 1010 373 1111">4.2.2.1</td> <td data-bbox="373 1010 1426 1111">Procedures shall be established for consultation and communication with the relevant stakeholders</td> </tr> </tbody> </table>	Requirement	Findings	4.2.2.1	Procedures shall be established for consultation and communication with the relevant stakeholders
Requirement	Findings				
4.2.2.1	Procedures shall be established for consultation and communication with the relevant stakeholders				
<p>AEI</p> <p>Verified Communication Procedure has established doc ref no: MSP0/AE rev.00 dated 14/09/2018. The procedure has been communicated to internal and external stakeholders during stakeholder meeting dated 12/02/2020 at Atlas Edible Ice Estate (AEI).</p>					
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)				
<p>AEI & BE</p> <p>Verified appointment letter for En. Riduan Bin Ladiri dated 06/08/2019 as person in-charge for communication and consultation.</p> <p>BES</p> <p>Verified appointment letter for En. Arbain Bin Muhd dated 19/02/2020 as person in-charge for communication and consultation.</p> <p>YWH</p> <p>Verified appointment letter for En. Mohd Nor Faizal Bin Mikal dated 01/02/2019 as person in-charge for communication and consultation.</p>					
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.				
<p>AEI</p> <p>List of stakeholders which is relevant to the estate operation and surrounding landscape was made available during the assessment was carried out. Verified the list of stakeholders which total of 56 (15 Government/statutory bodies, 34 contractor and supplier, 3 neighboring estate, 4 palm oil mills). Verified record of communication and consultation were kept in traceability file. There is no complaint from</p>					

stakeholders at this time of review.		
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).	
AEI/BE/BES/YWH		
<p>Procedure for Traceability has been established doc ref no: MSPO/AE rev. 00 dated 14/09/2019. A clear procedure and proper guideline to trace the FFB production from harvesting to palm oil mill. Refer to the procedure flow chart, each stage comprises with documented evidence i.e harvester details, ffb grading record, ffb chit and weighbridge ticket.</p>		
4.2.3.2	The management shall conduct regular inspections on compliance with the established traceability system	
AEI/BE/BES/YWH		
<p>Stated in the procedure, regular inspection which is once a month was fully implemented to all documented evidence. The appointed responsible person will monitor the traceability system by sign all the documentation required for traceability and approval of the document was performed by Estate Manager before payment were released. The responsible person will also conduct an inspection based on visual and physical.</p>		
<p>AEI</p> <p>CAR 001: Noted that traceability procedure has been established. Refer to procedure, inspection was conducted once a month. However, documentation review found that no evidence monitoring has been executed by person in-charge since there is no intial or official signature made available for some of the document i.e “Daily FFB Loading and Transporting Chit”.</p>		
<p>BES</p> <p>CAR 001: Noted that traceability procedure has been established. Refer to procedure, inspection was conducted once a month. However, documentation review found that estate not carried out average bunch weight quantification to verify the tonnage variance between estate vs mill weighing as part of monitoring and inspection.</p>		
4.2.3.3	The management should identify and assign suitable employees to implement and maintain the traceability system	
<p>AEI & BE Verified appointment letter for En. Eqkhnur Ahmadatul Bin Ahamad dated 24/09/2018 as person in-charge to implement and maintain the traceability system.</p> <p>BES Verified appointment letter for En. Arbain Bin Muhd dated 19/02/2020 as person in-charge to implement and maintain the traceability system.</p> <p>YWH Verified appointment letter for En. Mohd Nor Faizal dated 01/02/2019 as person in-charge to implement and maintain the traceability system.</p>		

4.2.3.4	Records of sales, delivery or transportation of FFB shall be maintained.	
<p>AEI</p> <p>Verified ffb payment voucher from Takon Palm Oil Mill with total tonnage 116.00mt worth RM61,712.00 dated 16/01/2020. Verified weighbridge ticket from Takon Palm Oil Mill doc ref no: 000058 dated 23/01/2020 with total nett weight 14.97mt.</p> <p>BES</p> <p>Verified ffb sales report from Sankina Oil Mills with total tonnage 185.40mt worth RM99,879.44 dated 31/12/2019. Verified weighbridge ticket from Sankina Oil Mills doc ref no: FFB20001675W dated 17/02/2020 with total nett weight 12.63mt.</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	
<p>AEI/BE/YWH</p> <p>Verified all license and permit required for the operation as below:</p> <p>a) MPOB License- Lesen #601080002000 Atlas Edible Ice Sdn Bhd valid until 31/07/2020 - Menjual dan Mengalih</p> <p>- MPOB License #504544702000 Atlas Kew Estates Sdn Bhd valid until 31/08/2020 - Menjual dan Mengalih</p> <p>- MPOB License #601083002000 Bunga Emas SBH Sdn Bhd valid until 31/07/2020 - Menjual dan Mengalih</p> <p>- MPOB License #609791002000 Byzantine Holdings Sdn Bhd valid until 31/03/2020- Menjual dan Mengalih</p> <p>- MPOB License #504085202000 Bukit Emas Oil Palm Sdn Bhd valid until 31/12/2020-Menjual dan Mengalih</p> <p>- MPOB License #593003002000 YWH Plantations Sdn Bhd valid until 3/01/2021-Menjual dan Mengalih</p> <p>b) Atlas Kew Estates Sdn Bhd #KPDNHEP.LDT.900.3/1 (072018) P, No. Siri P: S000906 valid until 11/11/2020 Foremost Dynamic Sdn Bhd (share with YWH Plantation) #KPDNHEP.LDT.900.3/1(14/2012)SK,No. Siri #S000890 valid until 30/10/2020</p> <p>c) Perakuan Penentuan Timbang dan Sukat #B1494268 dated 01/03/2019.</p> <p>d) Akta Lembaga Minyak Sawit Malaysia 1998 (Akta 582, Peraturan- Peraturan Lembaga Minyak Sawit Malaysia (perlesanan) 2005Pearturan 21(1) #AA617982</p> <p>e) Lesen untuk Menggaji Pekerja Bukan Pemastautin [Seksyen 118, Ordinan Buruh (Sabah BB 67)] #198860X valid until 24/09/2020 - Atlas Edible Ice Sdn Bhd, Philipines: 32 Indonesia: 18 sample workers:</p> <p>- Passport Erasmus Benu #AT970750 valid until 22/05/2022, Visit Pass- 14/08/2020 'Rehiring 2017'</p> <p>- For Passport Philippine workers in progress under 'Program Regularisasi Pati 2019'.</p> <p>Lesen Menggaji Pekerja Bukan Pemastautin [Seksyen 118, Ordinan Buruh (Sabah Bab 67)]- ABID EMAS SDN BHD, No Lesen: #290626D, Philipines:4, Indonesia: 27</p>		
4.3.1.2	The management shall list all laws applicable to their operations in a legal requirements register	
<p>AEI/BE/BES/YWH</p> <p>List of Legal document sighted that has been covered all the related palm oil industry. In the Scheme manager level sighted that operation supervisor are nominated as Person who are responsible with the changing of the law requirement. There are laws and regulations identified in the legal register. Some of applicable laws sighted includes:</p> <ul style="list-style-type: none"> • OSHA and regulations 1994 • Employees Social Security Act 1969 • Labor Ordinance 1950 (Amended (Sabah) • Workers' Minimum Standard Of Housing and Amnities Act 1990 		
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.	
<p>AEI/BE/BES/YWH</p> <p>CAR 002: There is no updated legal register for year 2020 and no date to identify Legal register has been reviewed if there are any changes.</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.	

AEI/SBH/BES/YWH		
Abid Emas Group been nominated as Legal Requirement Register Officer as below :		
i) Atlas Edible Ice Sdn Bhd PIC-Mr. Sakka Bin Risi dated 01/01/2020 ii) Bunga Emas Sabah Sdn Bhd PIC- Mr. Darus Tamsil dated 11/03/2019 iii) Bukit Emas Sdn Bhd PIC- Mr. Arbain dated 19/02/2020 iv) YWH Plantations Sdn Bhd - Mr. Salip Audy Bin Marop dated 02/01/2020		
To monitor compliance of regulatory requirement, track and update the changes in regulatory requirement, perform any further function that may be required by employer to enable the implementation of MSPO. Function as follow:		
1. Ensuring LRR up to date and amend any new regulation coming into force		
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	
AEI Sighted management establish the map detailed survey for estate as per Map Detail Survey: 113072383 #532 dated 14/02/2006 BE Bunga Emas Sbn Sdn Bhd management establish the map survey for estate as per Map Detail Survey :1606 date 19th May 2017 BES Sighted management establish map detailed Sighted survey for estate as per Map Detail Survey: No File #532 dated 13/12/2008		
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.	
AEI/BE/BES/YWH		
AESB The legal owners ship was support by 106 Native Title as per Schedule X (Section 67) as below: a) Native Title# 113073797- Owner: A. Halim b. Jutur, Reg Memo# 111001120- Permission Sub-Lease to Abid Emas Sdn Bhd dated 03/03/2006 b) Native Title# 113073939- Owner: Bainah bt Kangoh, Reg Memo#111001130- Sub-lease to Abid Emas dated 03/03/2006 c) Native Title# 113074034- Owners: Dolmen b Kiamting, Reg Memo# 111001026- Sub-Lease to Abid Emas dated 19/01/2006 AKSB a) Schedule VIII (Section 48 and 57) Form of lease #CL115414885 b) Schedule VIII (Section 48 and 57) Form of lease #CL115323147 KPSB a) Schedule VIII (Section 48 and 57) Form of lease #CL115354259 - Agriculture Prupose b) Tittle No: #CL115342197 FDSB a) Schedule VIII (Section 48 and 57) Form of lease #CL115418347 - cultivation of oil palm TSCSB a) Schedule VIII (Section 48 &57) Form of lease #CL115406918- Agricultural Crops of economic value b) Schedule VIII (Section 48 &57) Form of lease #CL115349294- Agricultural Crops of economic value c) Schedule VIII (Section 48 &57) Form of lease #CL115349267- Agricultural Crops of economic value AEISB Ownership was support by 23 land tittle, sample as below: a) Schedule VIII (Section 48 and 57) Form of lease #CL 115360702 - Agricultural crops of economic value b) Schedule VIII (Section 48 and 57) Form of lease #CL 115360720 - Agricultural crops of economic value c) Schedule VIII (Section 48 and 57) Form of lease #CL 115360748 - Agricultural crops of economic value d) Schedule VIII (Section 48 and 57) Form of lease #CL 115360739 - Agricultural crops of economic value		

<p>Bunga Emas SBH Sdn Bhd Ownership Bunga Emas Sbn Sdn Bhd only 1 land title as below: a) Schedule VIII (Section 48 and 57) Form of lease #CL 115345474 - Agricultural crops of economic value</p> <p>Bukit Emas Oil Pam S/B Ownership has 1 land title as below: a) CL 115348840 - Agricultural crops of economic value</p> <p>YWH Plantations Sdn Bhd Ownership has 71 land titles as below sample; a) CL 115487735 - The cultivation of oil palm b) CL 115487717 - The cultivation of oil palm c) CL 115487726 - The cultivation of oil palm d) CL 115487753 - The cultivation of oil palm Total: 208.93 ha</p>		
4.3.2.3	Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable.	
<p>YWH</p> <p>Boundary were by boundry roads and trenches are available and visible during site observation. The management establish map close up boundary location. Site visit at Block 1 YWH Plantation Sdn Bhd, there is pegging visibly maintained on the ground</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).	
<p>AEI/BE/BES/YWH</p> <p>There is no land dispute issue as the whole estate block is owned by Abid Emas Group. As of to-date there was no complaint on land matter. No record on FPIC process because there is no community surround of plantation area</p>		
Criterion 3	Customary rights	
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.	
<p>AEI/BE/BES/YWH</p> <p>Refer to document of sub-lease (Shedule X-Section 67) and sighted all the document was valid and approved by Pengarah Tanah Dan Ukur, Sabah Registrar.</p>		
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights shall be made available	
<p>Sighted there is no customary rights as sample below:</p> <p>AESB Sighted management establish the map survey for estate as per Map Detail Survey: 113072383 dated 14/02/2006</p> <p>Bunga Emas Sbn Sdn Bhd management establish the map survey for estate as per Map Detail Survey :1606 date 19th May 2017 - Not Customary right</p> <p>Bukit Emas Oil Palm Sdn Bhd Sighted management establish map detailed survey for estate as per Map Detail Survey: No File #532 dated 13/12/2008.</p>		
4.3.3.3	Negotiation and FPIC shall be recorded and copies of negotiated agreements should be made available.	
Not applicable.		
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	
AEI/BE Management has conducted Social Impact Assessment (SIA) as per report titled 'Social Impact Assessment'. Consultation and discussion slot to the stakeholder have been conducted on 09/01/2019. The purpose is to obtain feedback, response and comment regarding social issue as per current situation within the estate surroundings and in-house communities. The report has identified the positive and negative impact. Continuous improvement plan clearly stated recommendation as follows: 1). Basic amenities - to provide water supply and electricity to all employees for free of charge 2). Employees quarters - to build and construct quarters to accommodate employees current requirement 3). Complaint and grievances - complaint and grievances from employees will be solved within time frame as per stated in procedure and shall be documented. The record will be kept for 24 months and made available upon requested by third party		
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	
AEI/BE/BES/YWH A system for dealing with complaints and grievances has established and well documented. Verified Complaint and Grievances Procedure doc ref no: MSPO/AE rev. 00 page 05 dated 14/09/2018 was established. Refer to the flow chart, it shows that complaints were resolved within 14 working days, depending on the complexity of certain issue. Anonymity of complainants will not be revealed unless permission from management upon requested by any third parties. Noted as to date management has received complaint as per details below: 1). Employee name: Yulius Nahak Details of complaint: pipe line to the main storage tank need to be fixed Action taken: issue has been proceed to the top management and waiting for budget approval Status of complaint: in progress		
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.	
AEI/BE/BES/YWH Verified complaint form were made available to relevant stakeholder. Form can be filled up and submit by drop it into the suggestion box at anytime without any restriction. It shows that the system able to resolve disputes in an effective, timely and appropriate manner which is accepted by all parties.		
4.4.2.3	A complaint form should be made available at the premises, where employees and affected stakeholders can make a complaint.	
AEI/BE/BES/YWH Verified complaint form was made available at estate premise to all stakeholders (internal and external). Suggestion box attached with blank form has readily made available at the office main entrance.		
4.4.2.4	Employees and the surrounding communities should be made aware that complaints or suggestions can be made any time	
AEI/BE/BES/YWH Employees and surrounding communities were aware the implementation of the system. It was verified during interview session with estate employees and via stakeholder meeting records.		

4.4.2.5	Complaints and resolutions for the last 24 months shall be documented and made available to affected stakeholders upon request.	
AEI/BE/BES/YWH Verified record of complaints and resolutions for the last 24 months was kept for verification purpose and readily made available upon requested by relevant stakeholders as well as third party.		
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.	
AEI Sighted contribution to estate community with total amount RM1,260.00 doc ref no: CPV-1906/002 dated 13/06/2019.		
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	
AEI/BE/BES/YWH Verified OSH policy was established on 26/06/2019 and approved by GM. The policy has addressed their commitment of compliance related to occupational health and safety, guidelines as well as law and regulations. It was communicated via morning muster, briefing and displayed at several locations. The policy stated “to achieve the commitment, we are adhere the continual improvement in the term to comply with Occupational Safety and Health 1994 as well as Factories and Machinery Act 1967” as follows: 1). to provide adequate control of the safety and health risk 2). ensure safe handling and use of chemical 3). to maintain safe working condition		
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		
BES Verified the policy has been communicated to all employees via MSPO Policy briefing which conducted on 02/02/2019. It was also displayed at the office notice board. Interview with the employees revealed that they were aware and had understood the OSH policy. It was observed during site visit implementation and practice in line with policy commitment and principle. Observed via visual inspection, manurers at Block 3 wearing proper PPE i.e nitril glove, apron, dust mask and rubber boot.		
b) The risks of all operations shall be assessed and documented		
AEI/BE/BES/YWH Hazard identification, risk assessment, risk control (HIRARC) has been established on November 2018. Management has conducted risk assessment for all its operation to determine their control measures. Verified HIRARC for the following activities: 1). Load and unload seedling -hazard: slippery, heavy seedling bag, repeated routine, seedling bag fall from tractor (likelihood 1 x severity 2 = 2 [low risk]) 2). Movement of estate vehicle -hazard: uneven road surface, coalition at road side, struck oil palm tree (likelihood 1 x severity 3 = 3 [low risk]) 3). Heavy machinery terrace and drain construction -hazard: fracture soil structure (likelihood 1 x severity 3 = 3 [low risk])		

<p>AEI CAR 003: Verified management has established HIRARC for all estate activities. However, no evidence to show that HIRARC for immature maintenance upkeep was established accordingly.</p> <p>YWH CAR 003: Verified management has established HIRARC for all estate activities. However, no evidence to show that HIRARC for working at electric sub station was established accordingly.</p>
<p>c) An awareness and training programme which includes the following requirements for employees exposed to pesticides:</p> <ul style="list-style-type: none"> i) all employees involved shall be adequately trained on safe working practices; and ii) all precautions attached to products shall be properly observed and applied.
<p>AEI/BE</p> <p>i). Verified management conducted SOP training related to pesticide as per shown below: Title: Latihan Prosedur meracun No. of participant: 23 persons Time: 4.00pm Date: 13/01/2020</p> <p>Verified management conducted SOP training related to pesticide as per shown below: Title: Demonstrasi bancuhan racun No. of participant: 29 persons Time: 4.00pm Date: 20/01/2020</p> <p>AEI/BES/YWH</p> <p>ii). Verified SDS as per stated in CHRA were made available in English language during site visit at chemical and fertilizer store.</p>
<p>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).</p>
<p>BE</p> <p>Appropriate PPE were identified via HIRARC exercise and have been provided accordingly to the affected employees i.e sprayers, manurers, store keeper, workshop and genset attendant. Verified via visual inspection and interview session during site visit at Block 1, harvester named Mathias Bin Utan and Umar Bin Seyang wearing appropriate PPE i.e safety helmet, sickle cover and rubber boot. They also aware of all precaution and safety requirement. PPE issuance and replacement records were available via “Rekod Pembekalan Peralatan Perlindungan Diri (PPE) dan Lain-lain Peralatan Kepada Pekerja dan Pengesahan Penerimaan”.</p> <p>BES</p> <p>Appropriate PPE were identified via HIRARC exercise and have been provided accordingly to the affected employees i.e sprayers, manurers, store keeper, workshop and genset attendant. Verified via visual inspection and interview session during site visit at Block 3, manurer named Rusni Binti Abdullah and Darma Binti Sainuddin wearing appropriate PPE i.e apron, dust mask, nitril glove, spectacle and rubber boot. They also aware of all precaution and safety requirement. PPE issuance and replacement records were available via “Rekod Pembekalan Peralatan Perlindungan Diri (PPE) dan Lain-lain Peralatan Kepada Pekerja dan Pengesahan Penerimaan”.</p>
<p>e) The management shall establish Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labeling) Regulation 1997 and Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000.</p>
<p>AEI/BE/BES/YWH</p> <p>Abid Emas Group has established Standard Operating Procedure (SOP) for chemical handling doc ref no: AE/SOP-17 rev no. 01 page 02. The SOP described safe handling and storage of chemical, appropriate PPE usage and SDS.</p>

<p>f) The management shall appoint responsible person(s) for workers' safety and health. The appointed person(s) of trust must have knowledge and access to latest national regulations and collective agreements.</p>
<p>AEI/BE Verified appointment letter En. Sakka Bin Risi dated 01/01/2020 as person in-charge of employees safety and health (OSH).</p> <p>BES Verified appointment letter En. Arbain Bin Mohammad dated 19/02/2020 as person in-charge of employees safety and health (OSH).</p> <p>YWH Verified appointment letter En. Salip Audy Bin Marop dated 02/01/2020 as person in-charge of employees safety and health (OSH).</p>
<p>g) The management shall conduct regular two-way communication with their employees where issues affecting their business such as employee's health, safety and welfare are discussed openly. Records from such meetings are kept and the concerns of the employees and any remedial actions taken are recorded.</p>
<p>AEI/BE Regular safety meetings between the responsible persons and employees regarding safety and health were conducted. Safety Committee Meeting chaired by Estate Manager has been conducted accordingly. Meeting minutes were made available at estate office dated 19/03/2019, 17/06/2019, 05/09/2019 and 26/12/2019.</p> <p>YWH Regular safety meetings between the responsible persons and employees regarding safety and health were conducted. Safety Committee Meeting chaired by Estate Manager has been conducted accordingly. Meeting minutes were made available at estate office dated 04/02/2019, 02/05/2019, 29/07/2019 and 25/10/2019.</p> <p>YWH CAR 003: Verified OSH meeting was conducted in proper and orderly manner. However, during documentation review found that OSH meeting for third quarter dated 29/07/2019 has discussed environmental issue which is against OSHA 1994 part iv reg 26 clearly stated that <i>"only matter relating to safety and health at the place of work shall be discussed at any meeting of a safety and health committee"</i>.</p>
<p>h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.</p>
<p>AEI/BE/BES/YWH Verified Accident and Emergency Preparedness Procedures was available and documented doc ref no: MSPO/AE rev. 01 dated 25/03/2019 page 9. There was formation of Emergency Respon Team (ERT) for all the identified incidences. Important telephone contact numbers were also provided therein.</p>
<p>i) Employees trained in First Aid should be present at all field operations. A First Aid Kit equipped with approved contents should be available at each worksite</p>
<p>AEI/BE/BES/YWH Observed by visual inspection found that first aid kit box was provided to selected employees and also available at estate strategic location. The first aid kit boxes were inspected with item and medicines supplied still can be consumed.</p>

<p>OBS 001: Verified first aider training not yet conducted by competent person. However, quotation from St John Ambulance Malaysia doc ref no: SJAMLD/fat/01/2019 Bil: (01) dated 21/02/2019 was available during documentation review. Refer to the auditee, they will conduct first aider training on the month of July 2020.</p>		
<p>AEI/BES/YWH CAR 003: Documentation review found that no evidence procedure for first aid has been established as per required by MSPO Standard MS 2530-3 dated 17/05/2018 whereby it clearly mentioned that site management prepare guidelines on First Aid in the workplaces.</p>		
<p>YWH CAR 003: During site visit at chemical store, it was found that oral item was available at first aid kit box. Refer to the MSPO Standard MS 2530-3 dated 17/05/2018, it has stated no expired item or oral medicine and refill used items.</p>		
<p>j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.</p>		
<p>AEI/BE/BES/YWH Accident cases were recorded in the JKPP 8 form. Verified submission via DOSH website on January 2020 was found there is no accident report has been captured.</p>		
<p>Criterion 5 Employment conditions</p>		
<p>Indicator</p>	<p>Requirement</p>	<p>Findings</p>
<p>4.4.5.1</p>	<p>The management shall establish policy on good social practices regarding human rights in respect of industrial harmony. The policy shall be signed by the top management and effectively communicated to the employees</p>	
<p>AEI/BE/BES/YWH Verified Abid emas Group has established Social and Human Right Policy approved by the GM on 11/10/2018. The policy has committed it principle via statement as per shown below:</p> <ol style="list-style-type: none"> 1). Free of discrimination or prejudice on race, gender, nationality, religion and political view 2). Comply with relevant Labour law related children and young person 3). Give the employees freedom of speech 4). Fair wages which meet the law requirement 5). Give the employees right to associate and join unions 		
<p>4.4.5.2</p>	<p>The management shall not engage in or support discriminatory practices and shall provide equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics.</p>	
<p>AEI/BE/BES/YWH Verified Abid emas Group has established Social and Human Right Policy approved by the GM dated 11/10/2018. The policy has committed it principle via statement as per shown below:</p> <ol style="list-style-type: none"> 1). Free of discrimination or prejudice on race, gender, nationality, religion and political view 2). Comply with relevant Labour law related children and young person 3). Give the employees freedom of speech 4). Fair wages which meet the law requirement 5). Give the employees right to associate and join unions 		
<p>4.4.5.3</p>	<p>Management shall ensure that employees' pay and conditions meet legal or industry minimum standards and as per agreed Collective Agreements. The living wage should be sufficient to meet basic needs and provide some discretionary income based on minimum wage.</p>	
<p>Verified the employee payslip as per shown below:</p> <p>BES Employee name: Tahang Lamude Passport no: U293727</p>		

<p>Basic Pay: RM32.00/mt Rate type: Piece rated Payslip for the month of Jan=RM1,427.60</p> <p>Employee name: Burhan Bin Ambo Passport no: AT 697773 Basic Pay: RM1,250.00 Rate type: Monthly rated Payslip for the month of Dec=RM1,450.00</p> <p>YWH Employee name: Jaidi Bin Jahari Passport no: AT 625762 Basic Pay: RM3.70/mt Rate type: Piece rated Payslip for the month of Sept=RM1,249.67</p>	
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
<p>Verified the employee payslip as per shown below:</p> <p>BES Employee name: Mohd. Amin Bin Conni Ic no: 610718125661 Basic Pay: RM2.20/mt Rate type: Piece rated Payslip for the month of Jan=RM1,176.22</p> <p>Employee name: Nasruddin Bin Sudin Ic no: 820430126193 Basic Pay: RM2.70/mt Rate type: Piece rated Payslip for the month of Jan=RM1,389.34</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.
<p>AEI/BE/BES/YWH</p> <p>Management has established record that provides an accurate account of all employees. The records contain full names, ic and passport no, permit expired, SIP no, passport expired, nationality and estate.</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
<p>Verified all employees have their contracts of. Details of payments, working hours, deductions, overtime, leave entitlement, reasons for dismissal, etc was clearly stated. Sample of employment contract are as per shown below:</p> <p>YWH Employee name: Jaidi Bin Jahari Passport no: AT 625762 Date of employment: 05/06/2016 Basic Pay: RM3.70/mt Rate type: Piece rated Payslip for the month of Sept=RM1,249.67 Working Hours: 6.30am – 2.30pm (Monday – Thursday and Saturday) 6.30am – 11.30am (Friday) Lunch time: 10.30am – 11.00pm</p> <p>BES Employee name: Mohd. Amin Bin Conni Ic no: 610718125661 Date of employment: 05/01/2015</p>	

<p>Basic Pay: RM2.20/mt Rate type: Piece rated Payslip for the month of Jan=RM1,176.22 Working Hours: 6.30am – 2.30pm (Monday – Thursday and Saturday) 6.30am – 11.30am (Friday) Lunch time: 10.30am – 11.00pm</p> <p>Employee name: Nasruddin Bin Sudin Ic no: 820430126193 Date of employment: 08/04/2019 Basic Pay: RM2.70/mt Rate type: Piece rated Payslip for the month of Jan=RM1,389.34 Working Hours: 6.30am – 2.30pm (Monday – Thursday and Saturday) 6.30am – 11.30am (Friday) Lunch time: 10.30am – 11.00pm</p>	
4.4.5.7	The management shall establish a time recording system that makes working hours and overtime transparent for both employees and employer.
<p>AEI/BE/BES/YWH</p> <p>Management has established a time recording system that makes working hours and overtime transparent for both party which is employees and employers by using the Checkroll Attendance Book. Working hours and breaks also displayed at muster ground notice board.</p>	
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
<p>AEI/BE/BES/YWH</p> <p>Official working hour and breaks for management staff and operation employees was made available and displayed at notice board. Noted that there is an adjustment of break hours on Friday to allow the Muslim male employees to perform Friday prayers.</p> <p>Working Hours: 6.30am – 2.30pm (Monday – Thursday and Saturday) 6.30am – 11.30am (Friday) Lunch time: 10.30am – 11.00pm</p>	
4.4.5.9	Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements
<p>AEI/BE/BES</p> <p>Management records of payment and overtime was documented via monthly payslip. Conditions of pay were stated in employees respective contract agreement. Sample of monthly payslip and contract agreement were made available and reviewed during the assessment was carried out. Each payslip contains employees name, ic and passport no, month of payment, income (basic, overtime, allowances), deductions (statutory i.e EPF and SOCSO), gross and nett salary, paid leave and unpaid leave, etc. Interview with workers reveal that they understand the contents of the payslip and seeks explanation from the office personnel if they need clarification. Sample of payslip show that employees was paid in accordance with the requirements stipulated under Minimum Wages Order (Amendment) 2018 and Employment Act 1955.</p>	
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
<p>AEI/BE/BES/YWH</p> <p>Verified other social benefits offered to the employees are as follows:</p> <ol style="list-style-type: none"> 1). Annual Incentive 2). Labour Quarters (free of charge supplied with water and electricity) 3). Medical Leave 4). Epf 5). Socso 	

6). Muster call incentive		
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.	
AEI/BE/BES/YWH Verified during site visit, management staff and employees were staying at estate on-site living quarters. Observed via visual inspection, the quarters were adequate and in reasonably good condition and comfortable. Each family has been given one unit of quarters equipped with 2 bedrooms, washroom, kitchen and living area. All quarters were supplied with electricity (estate genset and SESB) and water supply. Inspection were regularly carried out by weekly basis to ensure the hygiene and cleanliness of employees quarters was maintained.		
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	
AEI/BE/BES/YWH Verified Abid emas Group has established Sexual Harassment Policy approved by the GM dated 11/10/2018. The policy has committed to ensure the workplace is free of sexual harassment or other forms of violence against the women.		
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.	
AEI/BE/BES/YWH Verified Abid emas Group has established Social and Human Right Policy approved by GM dated 11/10/2018. The policy has committed it principle via statement as per shown below: 1). Free of discrimination or prejudice on race, gender, nationality, religion and political view 2). Comply with relevant Labour law related children and young person 3). Give the employees freedom of speech 4). Fair wages which meet the law requirement 5). Give the employees right to associate and join unions		
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.	
AEI/BE/BES/YWH Verified list of workers contain employees details were available. During site visit, observed via visual inspection and interview with employees has confirmed that there is no person below 18 years old has been employed by management.		
Criterion 6	Training and competency	
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.	

<p>Verified training programmed for FY2019 and record of training (attendance list, photo and training material) available as per details below:</p> <p>BES</p> <ol style="list-style-type: none"> 1). Chemical premix – 20/01/2019 2). Safety Data Sheet – 12/02/2019 <p>AEI/BE</p> <ol style="list-style-type: none"> 1). SOP Spraying – 13/01/2020 2). Chemical premix demonstration – 20/01/2020 		
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.	
<p>YWH/BES</p> <p>Verified management had training plan to all their employee and evidence confirmed that the management had execute specific training based on employees competency on the purpose of their specific task (example: harvesting, spraying, manuring, etc). Sample taken are as follows:</p> <ol style="list-style-type: none"> 1). Manager – OSH policy, HIRARC, accident investigation, OSH committee 2). Staff – company policy, SOP manuring, SOP spraying, SOP harvesting, SDS 3). Mandore – company policy, SOP manuring, SOP spraying, SOP harvesting, SDS 4). Harvester – company policy, SOP harvesting, PPE usage 		
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.	
<p>AEI/BE</p> <p>Verified training programmed for FY2019 was available as per shown below:</p> <ol style="list-style-type: none"> 1). SOP rat baiting (February) 2). Safety Data Sheet (February, November) 3). SOP manuring (April, October) 4). SOP spraying (May, November) 5). PPE usage (Mac, September) 		
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.	
<p>AEI/BE/BES/YWH</p> <p>Sighted Environmental Policy dated 11/10/2018 signed by General Manager Mr. Tan Kong Kok dated 11/10/2018.</p> <p>Verified in the Mesyuarat AJK berkenaan Alam Sekitar (Environment) dated 27/09/2018.</p>		
4.5.1.2	The environmental management plan shall cover the following: <ol style="list-style-type: none"> a) An environmental policy and objectives. b) The aspects and impacts analysis of all operations 	
<p>BES/YWH</p> <ol style="list-style-type: none"> a) Verified the 'Analisis Aspek dan Impak Alam Sekitar' No. Ref: MSPO/AE stated the objectives. b) Verified the "Environmental Aspect Impact Assessment and Evaluation" conducted to all activities such as 		

<p>Penuaian & Pemangkasan Pelepah, stor bahan kimia dan baja and etc. Sighted that Bukit Emas Oil Palm S/B has send Fertiliser Bag to Wui Sheng Lime Sdn Bhd dated 07/09/2019 and send to New Gates Insutires (Borneo) Sdn Bhd dated 07/09/2019.</p> <p>Refer to 'Pelan Pengurusan Alam Sekitar for Ldang Foremost/YWH /P. Mark for year 2020 sample as below (i) 'Aktiviti menyebabkan pencemaran: Tangki Diesel /Skid Tank' Akibat Terhadap Alam Sekitar: Tumpahan minyak ke tanah Pengawai Bertanggungjawab: Penolong Pengurus Langkah Penyelesaian: a) Memastikan minyak tidak diisi berlebihan sehingga berlaku tumpahan'</p>	
4.5.1.3	An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, effectively implemented and monitored.
<p>BES</p> <p>Sighted there is 'Pelan Pengurusan Alam Sekitar' for Ladang Bukit Emas year 2019/20 sample as below: 1. 'Aktiviti menyebabkan pencemaran': Meracun di tepi Sungai /tadahan air Akibat Terhadap Alam Sekitar: Hakisan tanah ke dalam laluan air/tadahan air Bertanggungjawab: Penolong Pengurus Langkah Penyelesaian: Penyemburan hanya dilakukan untuk laluan dan bulatan May- Ogos: Telah menaikkan papan tanda 'Buffer Zone'</p>	
4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan
<p>BES</p> <p>Verified in Environmental Management Plan Year 2019/20, the training/program been included in mitigation measures for the continual improvement plan. Verified the action plan and the progress were in progress and accordingly.</p>	
4.5.1.5	An awareness and training programme shall be established and implemented to ensure that all employees understand the policy and objectives of the environmental management and improvement plans and are working towards achieving the objectives.
<p>BES</p> <p>Briefing environmental policy and awareness for environment dated 18/02/2019 that attend by all workers. To ensure the objective is achieve, management provide environmental plan for contious monitoring.</p>	
4.5.1.6	Management shall organize regular meetings with employees where their concerns about environmental quality are discussed
<p>BES</p> <p>Sighted, management has organized briefing on the Riparian Zone to workers dated 20/03/2019. Aside, there is 'Minit Mesyuarat Alam Sekitar' that discuss regarding environment, recycle program, prohibit open burning in the estate and worker linesite dated 18/02/2020.</p>	
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.
<p>BES</p> <p>Refer to Bukit Emas Oil Palm Sdn Bhd there is 'Pemantauan Tenaga tidak boled diperbaharui' for year 2019 sample as below:</p> <p>January 2019- 1110 Lit February 2019- 890 Lit March 2019- 720 Lit Observation monitoring - Diesel usage over average in Jan 19, Sep 19 and Dec 19 due to peak Crop and rain Season. Baseline value: 1000 Lit</p>	

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.
<p>BES</p> <p>Sighted Bukit Emas Oil Palm Sdn Bhd there is 'Pemantauan Tenaga tidak boled diperbaharui' for year 2019 sample as below:</p> <p>January 2019- 1110 Lit February 2019- 890 Lit March 2019- 720 Lit Observation monitoring - Diesel usage over average in Jan 19, Sep 19 and Dec 19 due to peak Crop and rain season. Estimate usage : 1000 Lit</p>	
4.5.2.3	The use of renewable energy should be applied where possible
<p>During site visit at sample estate AEI, SBH, BES and YWH Plantations, no any renewable energy applied for the estate operation at the period of assessment</p>	
Criterion 3	Waste management and disposal
Indicator	Requirement Findings
4.5.3.1	All waste products and sources of pollution shall be identified and documented.
<p>BES</p> <p>All waste type in the "Pelan Pengendalian Bahan Buangan" such Scheduled waste, domestic waste, industrial waste. The SW generated as per List Of Waste Produced and listed the SW such as SW 305, SW 306, SW 410 etc, Industrial waste such as EFB, scrap metal, tyre & etc.</p> <p>Sighted there is 'Program Pelupusan Bahan Buangan' for Ladang Bukit Emas for year 2019. There is Domestic Waste, Scheduled Waste and etc.</p>	
4.5.3.2	A waste management plan to avoid or reduce pollution shall be developed and implemented. The waste management plan should include measures for: a) Identifying and monitoring sources of waste and pollution. b) Improving the efficiency of resource utilization and recycling of potential wastes as nutrients or converting them into value-added by-products.
<p>BES</p> <p>Management Plan: recycle Frequency: 6 monhts -Domestic Waste: Rubbish Pit, Frequency- every 2 days. a) Verified in the SOP 'Pengendalian Bahan Buangan' dated 14/09/2018 that include: Domestic Waste, Schedule Waste, Industrial Waste and etc. b) Abid Emas Group practice prune frond stacking for prevent soil erosion.</p>	
4.5.3.3	The management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal.
<p>AEG</p> <p>Sighted Procedure of "Prosedur Pengendalian Bahan Buangan Terjadual ". The procedure has mention on the handling, storage, labelling & etc.</p> <p>AEI/BE</p> <p>There is proper handling Scheduled Waste refer to 'Buku Rekod Bahan Buangan Terjadual'. During site visit, there is Scheduled Waste Label that include 'Kod Buangan, Nama Buangan, Tarikh Dihasilkan, Nama Pengeluar, Alamat and No. Tel.</p> <p>BES</p> <p>Sighted there is Scheduled Waste was collected by Pentas Flora (Sabah) Sdn Bhd #S02759 for SW305: 0.050 Mt and SW409: 0.012 Mt. Verified there is 'Borang Inventori Bulanan Buagan Terjadual' for year November 2019, 'Baki' =</p>	

3865 pieces. During site visit at Scheduled Waste, there is proper labelling that include 'Kod Buangan, Nama Buangan, Tarikh Dihasilkan, Nama Pengeluar, Alamat and No. Tel.

OBS 002: Noted that Atlas Edible Ice, Bukit Emas and YWH Plantations in progress to register Scheduled Waste under (DOE) in the system (Notification, Inventory) as per 'Prosedur Pengendalian Bahan Buangan Terjadual'.

YWH

CAR 004: During site visit at Block 1, there is old chemical container (yellow color) left in the field. Refer to Environmental Quality (Schedule Waste) Regulations 2005 was mentioned every waste generator shall ensure that scheduled wastes generated by him are properly stored, treated on-site, recovered on-site for material or product from such scheduled wastes or delivered to and received at prescribed premises for treatment, disposal or recovery of material or product from scheduled wastes.

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.
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AEI

Verified that Abid Emas Group in site visit, the pesticide containers have been punctured. Pentas Flora (Sabah) Sdn Bhd has collected SW305 (0.700M/T), SW410 - 0.060M/T dated 07/09/2019 #S02757. Abid Emas Group has sent to New Gates Industires (Borneo) Sdn Bhd for recycle empty chemical container dated 07/09/2019 520 gallons.

BES

Sighted there is Scheduled Waste was collected by Pentas Flora (Sabah) Sdn Bhd #S02759 for SW305: 0.050 Mt and SW409: 0.012 Mt

CAR 005: Refer to the MSPO guideline, Re - Used empty chemical container must be appropriately re labelled and only use for the same purpose (premix for spraying). Findings as below:

BES

During site visit at Block 1, there is used chemical container was cut and use as fertilizer application tools.

YWH

During site visit at PPE store, there is used chemical container was cut and use as fertlizer application tools.

4.5.3.5	Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourses.
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AEI/BES/YWH

Domestic waste will be managed by Abid Emas Group and the waste will be taken and dispose on every 2 days perweek to dumping into landfill. Below as the block for every estate:

- Block 13 (AEI S/B)
- Block 1 (Bukit Emas Palm Oil S/B)
- Block 6 (YWH Plantations S/B)

Criterion 4	Reduction of pollution and emission
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Indicator	Requirement	Findings
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4.5..4.1	An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, scheduled wastes, solid wastes and effluent	
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BES

Sighted the polluting activities was assess as per Environmental Aspect & Impact for activity risk for pollution as 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
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BES

As per 4.5.3.2 in the 'Penggunaan Secara Maksimum & mengurangkan pembaziran year 2018/2019.

Criterion 5	Natural water resources
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Indicator	Requirement	Findings
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4.5.7.1	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.	
<p>BES</p> <p>As per 'Pengurusan Sungai dan Air minuman #MSPO/AE stated 7 parameter Interim National Water Quality Standard as below: Chemsain Konsultant Sdn Bh, Date Received: 31 st January 2020 - pH Value @ 25 C - 7.28 Status: PASS - Suspended Solid- 30.0 - Biological Oxygen Demand (BOD)- <2.00 Status: Pass - Ammoniacal Nitrogen (AN) - <0.05 Status: Pass - Phosphorus- <0.02</p>	
b) Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the estate's current activities	
<p>BES</p> <p>As per 'Pengurusan Sungai dan Air minuman #MSPO/AE stated 7 parameter Interim National Water Quality Standard and monitoring yearly as below: Chemsain Konsultant Sdn Bhd, Date Received: 31 st January 2020 - pH Value @ 25 C - 7.28 Status: PASS - Suspended Solid- 30.0 - Biological Oxygen Demand (BOD)- <2.00 Status: Pass - Ammoniacal Nitrogen (AN) - <0.05 Status: Pass - Phosphorus- <0.02 Refer to 'Pelan Pengurusan Air- Situasi air Kurang' for year 2020 1. 'Situasi: Pencemaran' Tindakan: Meminta Jabatan Alam Sekitar untuk menyelesaikan masalah'</p> <p>YWH</p> <p>Refer to water sample from Chemsain Konsultant Sdn Bhd, Date Received : 31st January2020 - pH value @25 Celcius: 6.83: Pass - BOD: <2.00: Pass - COD: 10.2: Fail - Ammoniacal- Nitrogen(as NH3-N),mg/L : <0.05: Pass Refer to the Chemical Oxygen Demand (COD) has result fai, yet management has take initiative. Verified 'Pelan Pengurus dan Alam Sekitar' year 2020 as below: Steps improvement: - To install 20 meter peg along buffer zone - Organize stakeholder meeting regarding bufferzone area.</p>	
c) Ways to optimize water and nutrient usage to reduce wastage (e.g. having in place systems for re-use, night application, maintenance of equipment to reduce leakage, collection of rainwater, etc.).	
<p>BES</p> <p>Verified at site visit for ways to optimize water and nutrient usage to reduce wastage such as: i) waste water from mixing area was collected into sump and reuse for mix and spraying usage ii) Rainwater harvesting at the linesite area Refer to 'Pelan Pengurusan Air' year 2018, stated that action plan and plan to mitigate.</p>	
d) Protection of water courses and wetlands, including maintaining and restoring appropriate riparian buffer zones at or before planting or replanting, along all natural waterways within the estate.	
<p>BES</p> <p>Verified during site visit the water catchment and small drain were conserve accordingly by maintain the vegetation and no chemical activities.</p> <p>BES OBS 003: During site visit at Block 3 at Riparian Zone there is certain area has done manual weeding along Sg. Tungku river ways.</p>	

e) Where natural vegetation in riparian areas has been removed, a plan with a timetable for restoration shall be established and implemented.	
BES No natural vegetation in riparian areas has been removed.	
f) Where bore well is being use for water supply, the level of the ground water table should be measured at least annually.	
AEI/BE/BES/YWH No bore was sighted at the estate.	
4.5.5.2	No construction of bunds, weirs and dams across main rivers or waterways passing through an estate.
BES No construction of bunnds, weirs ans fams across main river or waterways that passing through an estate	
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).
AEI/BE/BES/YWH Verified during site visit, water catchment, silt pit terracing is available at site practice.	
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.	
AEG Biodiversity report available conducted by consultant in December 2018. The assessment are based on HCVF (High Conservation Value Forest toolkits for Malaysia. There are 6 HCV need to identified such HCV1- Concentration of biological diversity inclduing endermic species, HCV2 - Large landscape-level exosystems and ecosystem mosaics tahat are significant at global, HCV3 - Rare, threatened pr endangered ecosystems, habitat or refugia, HCV4 - Basic ecosystem services in critial situation, HCV5 - Site and resources funcamental for satisfying the basic necessities of local communities or indigenous people., HCV6 - Site, resources, habitats and landscapes of global or national cultural, ecolovaial & etc. Verified that 'Laporan Penilaian Biodiversiti' on December 2018 that include list of animal and plant that identify based on IUCN and Wildlife Conservation Enacment 1997(Sabah Enact.) -Least Concern- White Nest Whisflet, Javan Pond-Heron, -Endangered - Asia Elephant	
BES Verified there is HCV 4 detected refer to Biodiversity Report.	
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.	
AEG Verified that 'Laporan Penilaian Biodiversiti' on December 2018 that include list of animal and plant that identify based on IUCN and Wildlife Conservation Enacment 1997(Sabah Enact.) -Least Concern- White Nest Whisflet, Javan Pond-Heron, -Endangered - Asia Elephant	
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	
BES Refer to biodiversity report, refer to Protection status of Wildlife Conservation Enacment 1997 (sabah Enact.)	

b) Discouraging any illegal or inappropriate hunting, fishing or collecting activities and developing responsible measures to resolve human-wildlife conflicts		
BES Sighted management discouraging any illegal hunting and fishing activity by display the signage of "No Hunting" and "No Fishing" at the estate entrance, water catchment and boarder area.		
4.5.6.3	A management plan to comply with Indicator 1 shall be established and effectively implemented, if required.	
BES Verified the management plan and plan for the discouraging the illegal hunting and fishing activity by display the signange.		
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.	
AEI Verified the MSPO manual and sighted has stated the zero burning for replanting.		
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.	
AEI Site visit and sighted no any zero burning was practiced at the replanting area.		
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.	
AEI Site visit and sighted no any zero burning was practiced at the replanting area.		
4.5.7.4	Previous crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched.	
AEI Zero burning practice were accordance to the replanting procedure. Activities such as chipping, shredded were sighted in the replanting procedure.		
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.	
BES/YWH Verified SOP on best practices has been established dan documented. The SOP covers planting material, nursery technique, mature upkeep and maintenance, harvesting, weed management in oil palm, etc. It have been appropriately and consistently implemented and monitored. Observed via visual inspection during site visit at Block 3 (BES), found that manurer named Rusni Binti Abdullah and Darma Binti Sainuddin was applying fertilizer as per SOP S7 Mature Upkeep and Maintenance page 118. BES/YWH		

<p>OBS 004: Documentation review found that SOP best practices for Abid Emas Group of Companies not establish document reference number and effective date to ensure that any amendment or revision of company controlled document was applicable based on current practice and implementation.</p>		
<p>YWH</p> <p>CAR 006: Verified during site visit at block 1, it was noted there is pest attack trace at young field planting 2015. No evidence to show that management has carried out pest and disease treatment. Refer to Abid Emas Group SOP S10 Oil Palm Disease page 209, it has mentioned regarding disease incident shall be tackled with sufficient mitigation measure and appropriate treatment.</p>		
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.	
<p>AEI/BE/BES/YWH</p> <p>Verified during site visit, mostly estate terrain was undulating and hilly. Management has implemented soil conservation measures to prevent soil erosion and siltation i.e construct terrace, planted leguminous cover crop (LCC) at steep point and selective spraying to retain soft grasses. No evidence blanket spray has been practiced by management.</p>		
4.6.1.3	A visual identification or reference system shall be established for each field.	
<p>AEI/BE/BES/YWH</p> <p>Verified visual identification system during site visit for reference in respect of each planted field has been established and well maintained. All fields are marked and identified. Information i.e field no, year of planting, total hectare and clone is shown in all markers.</p>		
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.	
<p>AEI/BE/BES/YWH</p> <p>Management has established estimated profit for FY ending September 2020. It consists ffb sale, capital expenditure, general expenditure, land preparation and planting cost, new planting and immature cost, mature palm cultivation and maintenance cost. The information was reviewed by the auditor and briefed by respective Estate Manager. In conclusion, it has demonstrated attention toward sustainable financial and long-term business planning.</p>		
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	
<p>BE</p> <p>Verified the oldest palm planted in year 1997. Its age currently 23 years old. Thus, no requirement to carry out replanting programmed.</p> <p>BES</p> <p>Verified the oldest palm planted in year 2000. Its age currently 19 years old. Thus, no requirement to carry out replanting programmed.</p> <p>YWH</p> <p>Verified the oldest palm planted in year 2015. Its age currently 5 years old. Thus, no requirement to carry out replanting programmed.</p>		

4.6.2.3	<p>The business or management plan may contain:</p> <ul style="list-style-type: none"> a) Attention to quality of planting materials and FFB. b) Crop projection: site yield potential, age profile, FFB yield trends. c) Cost of production: cost per tonne of FFB. d) Price forecast. e) Financial indicators: cost benefit, discounted cash flow, return on investment. 	
<p>AEI/BE/BES/YWH</p> <p>Management estimated profit for FY ending September 2020 has considered as a business plan whereby the information and component consists of total hectareage, mature area, immature area, unplanted area, ffb sale (RM) and expenditure (RM). Management have format as well as guideline to calculate the returns of each estate operation and it was treated as highly confidential document.</p>		
4.6.2.4	<p>The management plan shall be effectively implemented and the achievement of the goals and objectives shall be regularly monitored, periodically reviewed and documented.</p>	
<p>AEI/BES/YWH</p> <p>Progress of business plan has been monitored and recorded by monthly basis to review the status of achievement. Management also provide variance report on the performance with goals were set to achieve the target. General Manager is the person who will regularly monitored and ensure it was effectively implemented. Details of the business management plan are as per 4.6.2.3</p>		
Criterion 3	Transparent and fair price dealing	
Indicator	Requirement	Findings
4.6.3.1	<p>Pricing mechanisms for the products and other services shall be documented and effectively implemented.</p>	
<p>AEI</p> <p>Verified contract agreement was established and available between Atlas Edible Ice Sdn Bhd and Trends Skyline Sdn Bhd to transport ffb to palm oil mill. The pricing mechanism was clearly stated in the agreement. Details are as follows:</p> <p>Ref doc no: -</p> <p>Date: 01/06/18</p> <p>Validity period: -</p> <p>Transport charges rate: 1). to send ffb to Sankina Palm Oil Mill RM26.00/mt 2). to send ffb to Golden Elate Palm Oil Mill RM26.00/mt</p>		
4.6.3.2	<p>All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner</p>	
<p>AEI</p> <p>Verified payment has been made in timely manner and contractor were satisfied with the terms and conditions. Observed payment to the contractor are as per stated in the agreement and sample of evidence as follows:</p> <p>Payment voucher ref no: -</p> <p>Date: 16/01/2020 (payment for December)</p> <p>Total Amount: RM61,712.00</p> <p>Type of work: Transporting ffb from estate to Takon Palm Oil Mill</p>		
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	
AEI Verified management has engaged contractor to transport ffb and verified the contract agreement between Trends Skyline Sdn Bhd and Atlas Edible Ice Sdn Bhd dated 01/06/2018. Page 02 of the agreement clearly stated that Trends Skyline Sdn Bhd will give full cooperation during the MSPO auditors conducting the audit or physical inspection if required. They obtain relevant information pertaining MSPO via stakeholder meeting conducted on 12/02/2020.		
4.6.4.2	The management shall provide evidence of agreed contracts with the contractor.	
AEI Observed payment to the contractor are as per stated in the contract agreement. Signature from both parties were available as an evidence they agreed pertaining terms and condition, pricing mechanism and payment system. Sample taken are as follows: Payment baucer ref no: - Date: 16/01/2020 (payment for December) Total Amount: RM61,712.00 Type of work: Transporting ffb from estate to Takon Palm Oil Mill		
4.6.4.3	The management shall accept MSPO approved auditors to verify assessments through a physical inspection if required	
AEI/BE/BES/YWH Abid Emas Group of Companies has been audited by auditors from Care Certification International (CCI) on 17-20/02/2020 for MSPO surveillance audit process. As per agreement, the company allowed CCI auditors to conduct site visit via visual or physical inspection and documentation review for verification purpose.		
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	
BES Observed all the work perform by the contractor i.e transporting ffb to palm oil mill was monitored and verified by Estate Manager. Contractor Monitoring Checklist has been established to monitor ffb transporter productivity by daily basis. Sample taken from (BES) Estate record for lorry no. SS 8965 K with total tonnage 158.81mt dated 04/01/2020 - 31/01/2020. Those record were kept by management as evidence for payment purpose.		
P7: Development of new plantings		
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.	
NA		
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	
NA		
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.	
NA		
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.	
NA		
4.7.3.2	SEIAs shall include previous land use or history and involve independent consultation as per national and state regulations, via participatory methodology which includes external stakeholders.	
NA		
4.7.3.3	The results of the SEIA shall be incorporated into an appropriate management plan and operational procedures developed, implemented, monitored and reviewed.	
NA		
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.	
NA		
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	
NA		
4.7.4.2	Topographic information shall be adequate to guide the planning of planting programmes, drainage and irrigation systems, roads and other infrastructure	
NA		
Criterion 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.	
NA		
4.7.5.2	Where planting on fragile and marginal soils is proposed, plans shall be developed and implemented to protect them and to minimize adverse impacts (e.g. hydrological) or significantly increased risks (e.g. fire risk) in areas outside the plantation.	
NA		
4.7.5.3	Marginal and fragile soils, including excessive gradients and peat soils, shall be identified prior to conversion	
NA		

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	
NA		
4.7.6.2	Where new plantings on recognised customary lands are acceptable, management plans and operations should maintain sacred sites.	
NA		
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	
NA		
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.	
NA		
4.7.6.5	Identification and assessment of legal and recognised customary rights shall be documented.	
NA		
4.7.6.6	A system for identifying people entitled to compensation and for calculating and distributing fair compensation shall be established and implemented.	
NA		
4.7.6.7	The process and outcome of any compensation claims shall be documented and made publicly available.	
NA		
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.	
NA		

Observation for Improvement

Details
<p>4.4.4.2 (i)</p> <p>AEI/BE/BES/YWH</p> <p>OBS 001: Verified first aider training not yet conducted by competent person. However, quotation from St John Ambulance Malaysia doc ref no: SJAMLD/fat/01/2019 Bil: (01) dated 21/02/2019 was available during documentation review. Refer to the auditee, they will conduct first aider training on the month of July 2020.</p> <p>4.5.3.3</p> <p>AEI/BES/YWH</p>

OBS 002: Noted that Atlas Edible Ice, Bukit Emas and YWH Plantations in progress to register Scheduled Waste under (DOE) in the system (Notification, Inventory) as per 'Prosedur Pengendalian Bahan Buangan Terjadual'.

4.5.5.1 (d)

BES

OBS 003: During site visit at Block 3 at Riparian Zone there is certain area has done manual weeding along Sg. Tungku river ways.

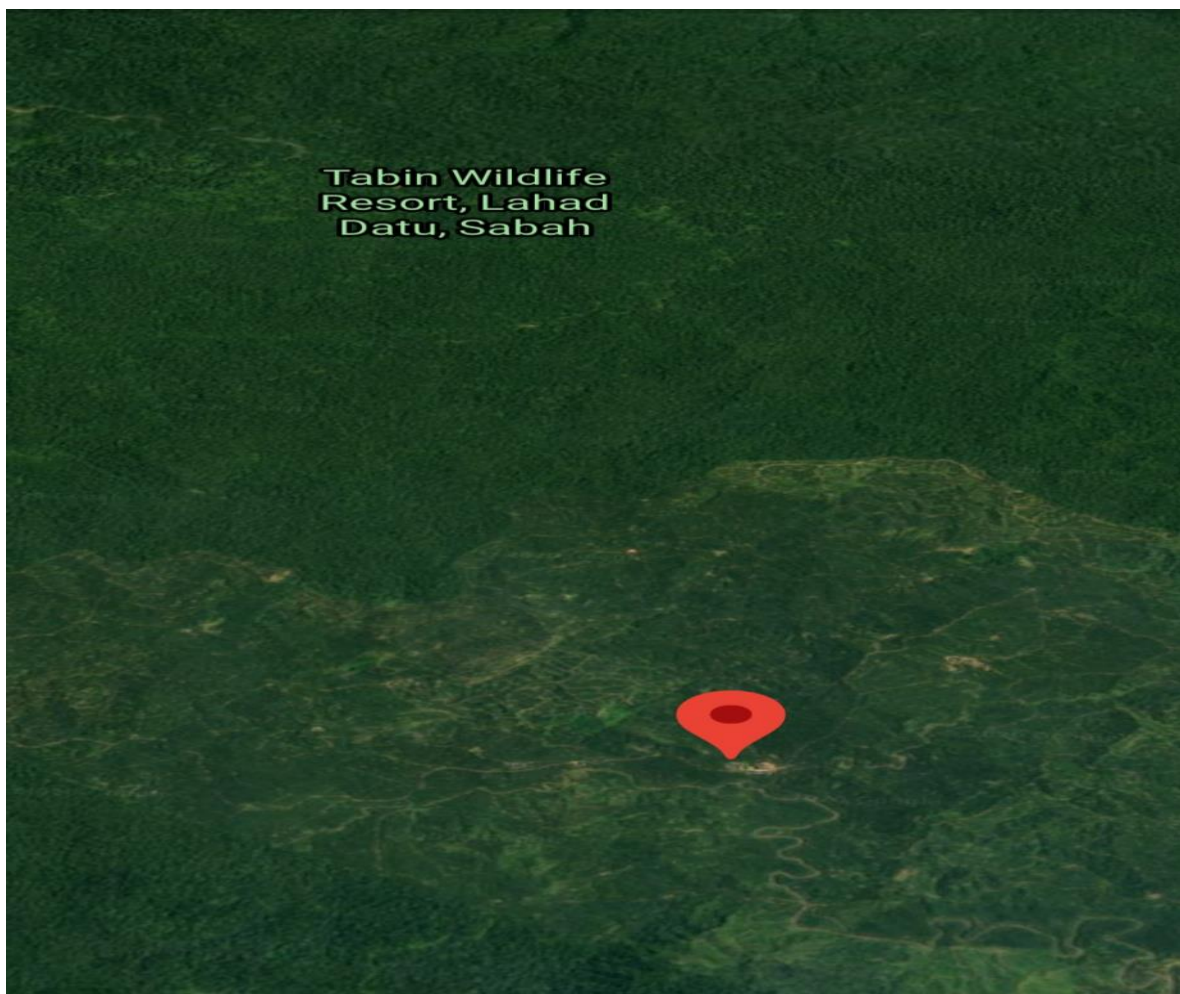
4.6.1.1

AEI/BE/BES/YWH

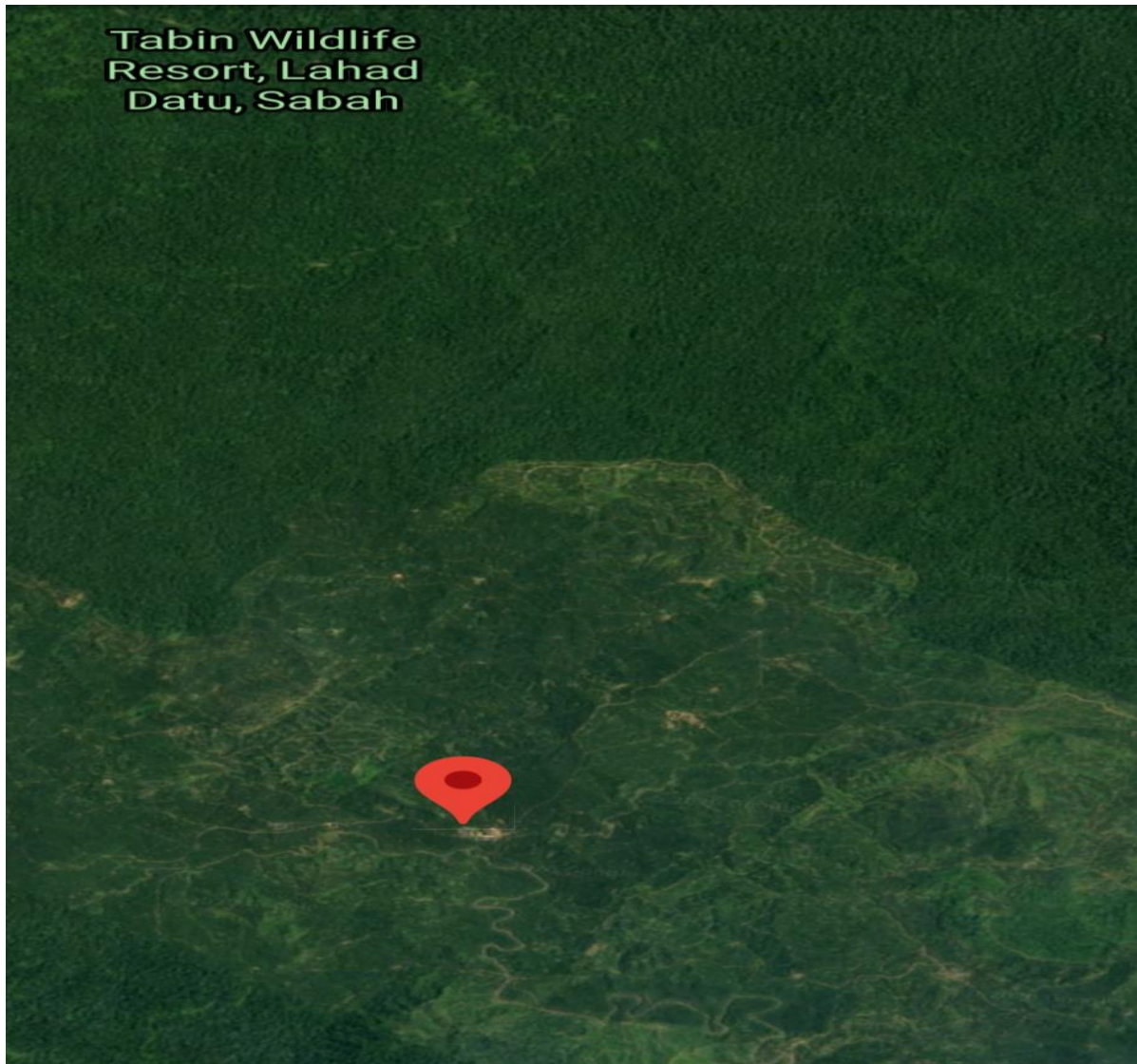
OBS 004: Documentation review found that SOP best practices for Abid Emas Group of Companies not establish document reference number and effective date to ensure that any amendment or revision of company controlled based document was applicable based on current practice and implementation.

During the assessment 6 nonconformities were identified.

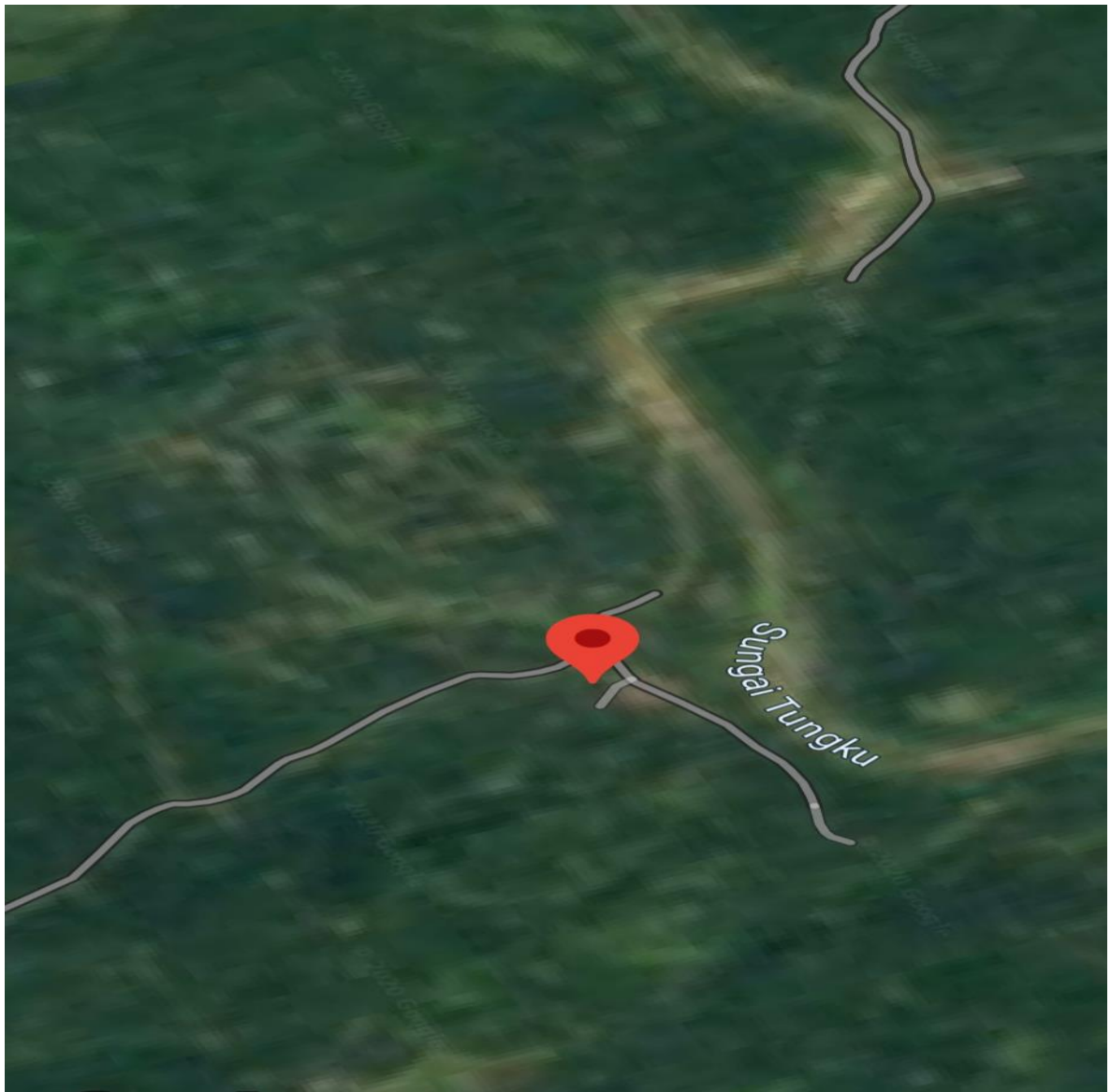
Locality map Atlas Edible Ice (AEI)



Locality map Bunga Emas (BE)



Locality map Bukit Emas (BES)



Locality map YWH



