



Assessment Report	Date: 3 July To 5 July
	2023


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

**MSPO 2530:2013
Part 3**

NAME OF CERTIFIED ENTITY	ZMMAS SDN BHD/ LINGKARAN WIDURI SDN BHD/ METRO ENTITY SDN BHD
MSPO CERTIFICATE NO & VALIDITY	MYMS8195289 valid until 7 August 2024
MAIN ADDRESS	A-139, GROUND FLOOR, JALAN AIR PUTIH, 25300 KUANTAN, PAHANG DARUL MAKMUR
REPORT NO	MS23SM 145
TYPE OF CERTIFICATION	GROUPING
TYPE OF AUDIT	ON-SITE VERIFICATION (FIELD VISIT & DOCUMENTATION)
AUDIT STAGE	SURVEILLANCE If surveillance No.4

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

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

	Signed for on behalf of CCI	Signed for on behalf of client
Sign		Name: Designation:
Name	Aliff Abu Hurairah Abas	Company stamp
Date	5 July 2023	
Email	admin@cciglobe.com; w.hidney@cciglobe.com	
Fax no	038073 2688	

Confidentiality:

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

Together, we CARE.

Section A Previous Audit Result

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

<input type="checkbox"/>	No nonconformities have been raised during last assessment.
<input 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 B Conclusion

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

The audit team concludes and express

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

demonstrated

not demonstrated

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

Base on the record, there is/are **1** unresolved issue. Therefore, the audit team recommends that based on the results of this audit and the system's demonstrated state of development and maturity, management system certification be:

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

NOTE:

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

Section C (For Recertification only)

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

Section D Auditor and Auditees Names

CCI Assessors	Attendance during opening and closing meeting	
Team leader	Name	Designation
Aliff Abu Hurairah Abas	Michael Mikael Fan	Plantation in charge
Team member	Mohd Fadzli Ishak	Lingkarans Widuri Estate manager
Mohd Hafis Mustafa	Siti Nurkamariah Mohd Amin	Zmmas Administrative
Trainee auditor	Mohamed Salahuddin Mohd Hasri	Lingkarans Widuri Supervisor
	Zuraini Ibrahim	Lingkarans Widuri Administrative
Observer	Mazila	Lingkarans Widuri Administrative

Section E Audit Process Matrix

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

Planned month & year	6/2019	6/2020	6/2021	6/2022	7/2023
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	☒	☒	☒	☒	☒

4.2.3 Traceability	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.3 Compliance to legal requirements					
4.3.1 Regulatory requirements	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.3.2 Land use rights	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.3.3 Customary rights	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4 Social responsibility, health, safety and employment condition					
4.4.1 Social impact assessment (SIA)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.2 Complaints and grievances	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.3 Commitment to contribute to local sustainable development	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.4 Employees safety and health	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.5 Employment conditions	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.4.6 Training and competency	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5 Environment, natural resources, biodiversity and ecosystem services					
4.5.1 Environmental management plan	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.2 Efficiency of energy use and use of renewable energy	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.3 Waste management and disposal	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.4 Reduction of pollution and emission	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.5 Natural water resources	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.6 Status of rare, threatened, or endangered species and high biodiversity value area	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.5.7 Zero burning practices	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.6 Best Practices					
4.6.1 Site management	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.6.2 Economic and financial viability plan	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.6.3 Transparent and fair price dealing	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.6.4 Contractor	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.7 Development of new planting					
4.7.1 High biodiversity value	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA
4.7.2 Peat land	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA
4.7.3 Social and Environmental Impact Assessment	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA
4.7.4 Soil and topographic information	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA
4.7.5 Planting on steep terrain, marginal and fragile soils	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA
4.7.6 Customary land	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA	<input type="checkbox"/> NA
Group Member Audit Matrix (SINGLE Certification)	6/2019	6/2020	6/2021	6/2022	7/2023
Lingkaran Widuri Sdn Bhd	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Zmmas Sdn Bhd	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Metro Entity Sdn Bhd	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Assessment man days for the next assessment: **6 md.** Recertification: **5/2024**

NOTE:

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

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

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

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

Section G Audit Summary

Summary of Area Audited

BUSINESS AREAS	DETAILS OF AUDITED SUMMARY	
Auditor	Date	Time
AA, MH	3 July 2023	9.00am
Opening Meeting <ul style="list-style-type: none"> a) introduction of the participants, including an outline of their roles; b) confirmation of the scope of certification; c) confirmation of the audit plan (including type and scope of audit, objectives and criteria), any changes, and other relevant arrangements with the client, such as the date and time for the closing meeting, interim meetings between the audit team and the client's management; d) confirmation of formal communication channels between the audit team and the client; e) confirmation that the resources and facilities needed by the audit team are available; f) confirmation of matters relating to confidentiality; g) confirmation of relevant work safety, emergency and security procedures for the audit team; h) confirmation of the availability, roles and identities of any guides and observers; i) the method of reporting, including any grading of audit findings; j) information about the conditions under which the audit may be premature terminated; k) confirmation that the audit team leader and audit team representing the certification body is responsible for the audit and shall be in control of executing the audit plan including audit activities and audit trails; l) confirmation of the status of findings of the previous review or audit, if applicable; m) methods and procedures to be used to conduct the audit based on sampling; n) confirmation of the language to be used during the audit; o) confirmation that, during the audit, the client will be kept informed of audit progress and any concerns; p) opportunity for the client to ask questions. 		
Auditor	Date	Time
AA, MH	5 July 2023	5.00pm
Closing Meeting <ul style="list-style-type: none"> a) informing the client that the audit evidence collected was based on a sample of the information; thereby introducing an element of uncertainty b) the method and timeframe of reporting, including any grading of audit findings; c) the certification body's process for handling nonconformities including any consequences relating to the status of the client's certification; d) the timeframe for the client to present a plan for correction and corrective action for any nonconformities identified during the audit; e) the certification body's post audit activities; f) information about the complaint handling and appeal processes. g) any diverging opinion that are not resolved. h) opportunity for the client to ask questions. 		

Executive Summary

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

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

This assessment was conducted on 3-5 July 2023. The audit plan is included as Appendix 2 of this report. The approach to the audit was to treat the company as a MSPO Certification Unit. A range of environmental and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HCVs, declared conservation areas and local communities.

The methodology for collection of objective evidence included physical site inspections, observation of tasks and processes, interviews of staff, workers and their families and external stakeholders, review of documentation and monitoring data. MS 2530-3:2013 MSPO Part 3: General principles for oil palm plantations and organized smallholder was used to guide the collection of information to assess compliance. The comments made by external stakeholders were also taken into account in the assessment. The computation of the sampling size is elucidated by the following formula as per table below.

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

Meetings were held with stakeholders to seek their views on the performance of the company with respect to the MSPO requirements and aspects where they considered that improvements could be made. At the start of each meeting, the interviewer explained the purpose of the audit followed by an evaluation of the relationship between the stakeholder and the company before discussions proceeded. The interviewer recorded comments made by stakeholders and these have been incorporated into the assessment findings. Structured worker interviews with male and female workers and staff were held in private at the workplace and the estates. Fieldworkers were interviewed informally in small groups in the field. In addition, the wives of workers and staff were interviewed in informal group meetings at their housing. Separate visits were made to each of the local communities to meet with the village head and residents. Company officials were not present at any of the internal or external stakeholder interviews. A list of Stakeholders contacted is included in this report. The assessment findings for this SAV3 are detailed in last section of this assessment report.

Audit Findings

1	<p>OFI: 4.5.3.5 Lingkaran Widuri</p> <p>Observed during sire visit, there were plastic drinking bottles dumped in the rubbish pit. Though the location of estate is far from the nearby municipal area, the management is encouraged to segregate the recyclable wastes and disposed through recycle company.</p>	OFI
2	<p>OBS: 4.3.1.1.</p> <p>Verified in Zmmas Sdn Bhd's area, was an old tube well which not actively been used by the company as the company has providing the clean water from outsider to employee stayed in the housing's estate which there was a potential use by employee as its located in the housing area. The management to consider communicating with authority (Pahang Water and Energy Resources) on the ensuring the management complying with any legislation that may applied as the natural water may potentially been abstracted by the employee.</p>	OBSERVATION

3	OBS: 4.4.4.2 b) Zmmas Sdn Bhd The management was on going for the medical surveillance program as required by the CHRA recommendation (Report no HIE 127/171-2 (124) - 2019/023) as refer to the quotation for medical surveillance and the communication with the clinic personnel for appointment in month of July 2023. The result of the medical surveillance unable to verify during this assessment and will be verify in next assessment.	OBSERVATION
4	OBS:4.4.6.1 Zmmas Sdn Bhd The training record was found incomplete as the evaluation for the training are not yet completed for each training conducted as to ensure the information has been delivered and understand by employees	OBSERVATION
5	NC minor: 4.4.5.3 Lingkaran Widuri Based on the SOCSO 8A provided for the month of April and May 2023, it was found that the rate of SOCSO contribution to foreign workers was not made according to the Employees Security Act 1969.	MINOR NONCONFORMIT

During the assessment 1 nonconformities were identified.

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

Note:

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

Sampling Calculation

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

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

Conclusion:

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

(i) Main Assessment Visit (MAV):

$$= \sqrt{\quad}$$

(ii) Surveillance Assessment Visit (SAV):

$$2= 1.5 \sqrt{3} \times 0.6$$

NOTE:

The details in above tables are developed to provide sufficient time under normal circumstances to adequately carry out auditing of a management unit against the certification standards for oil palm management under the MS 2530: Part 3; "General principles for oil palm plantations and organised

smallholders". However, the time allocated to the various locations of complex audits must be documented to justify the allocated audit durations. The audit duration is calculated on the basis of 8 hours per day. Audit working days will be calculated to the nearest full or half day.

Summary of Assessment

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

CATEGORY	Number of Finding (s)						
	P1	P2	P3	P4	P5	P6	P7
Major Nonconformity (Major NCR)							
Minor Nonconformity (Minor NCR)				1			
Observation (OBS)			1	2			
Opportunity for improvement (OFI)					1		

PRINCIPLE 1	The client has demonstrated an acceptable degree of commitment in embracing the MSPO standard requirements in its entirety through continuous internal compliance assessment as well as bolstering managerial and operational improvements continually.
PRINCIPLE 2	The client is able to maintain its transparency and efficiency in communicating data and information internally and/ or externally. The client has also established an effective system in upholding the traceability elements across its daily operations.
PRINCIPLE 3	Review of documents and physical observations during the audit stint indicated that the client is aware and abide all governing rules and regulations (with several exceptions, if applicable) pertaining its daily operations throughout.
PRINCIPLE 4	The client has demonstrated its ability in providing substantial amount of considerations towards the welfare of all stakeholders. The general and specific wellbeing of its employees (and contractors' employees) were also being sufficiently accounted for.
PRINCIPLE 5	It is evident that the Client has established a considerably holistic approach and plans in mitigating all potential negative environmental impacts arising from its oil palm plantation activities; while simultaneously enhancing the positive impacts.
PRINCIPLE 6	The Client has proved that all operations are governed by certain sets of procedures (with several exceptions, if applicable). Additionally, the Client was able to demonstrate its commitment in upholding proper governance against its business directions as well as contract management.
PRINCIPLE 7	The Client is able to ensure that its new planting exercise is being carried out lawfully and taking into account the surrounding social and environmental aspects. [Omit this entire statement if P7 is not applicable]

NOTE:

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

Stakeholder Consultation			
List of Stakeholders Interviewed	Yusri (neighbouring community)	Position	OSH coordinator, Tangkas Laksana Sdn Bhd
Inputs	1. Stakeholders is aware of the grievances procedure introduced by the Management. 2. Stakeholders complemented the Management for its good rapport and relationship with the stakeholders.		
Management Response	Estate management will continue enhancing its rapport with the stakeholders		
Audit Team Conclusion	No complaints or any matters worth of concerns/attention being raised by the stakeholders. The stakeholders were able to demonstrate substantial understanding towards the MSPO standard requirements.		

NOTE:

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

Competency Criteria of Audit Team

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

Criteria	Requirement	Lead Auditor	Auditor
Education	Post-secondary education, college or university diploma/degree in one of the following i. Agriculture; ii. Science & Technology (e.g., Environmental Sciences, Life Sciences, Geological Sciences, Natural Sciences,); iii. Engineering, Process Technology; iv. Energy Management, Quality Management; v. Social Sciences and/or Anthropology; vi. Business Management; or vii. Other relevant related fields	Aliff Abu Hurairah Abas holds a Master of Science (Hons) Plantation Industry Management from Mara University of Technology (UiTM) Shah Alam	Mohamad Hafis Bin Mustafa graduated in Bachelor of Applied Science (Conservation and Management of Biodiversity) from University Malaysia Terengganu.
Work Experience	Lead: At least five (5) years of work experience in the oil palm sector or related fields such as social, health, safety and environment	He has more than 7 over years of experience in oil palm industry in which, previously working with MPOB as Research Officer	Worked with oil palm company in field social, health, safety and environment as Sustainable Quality start from 2012.

	<p>Auditor: Post Secondary education: At least ten (10) years of work experience in the oil palm sector or related fields such as social, health, safety and environment</p> <p>Tertiary education: At least three (3) years of work experience in the oil palm sector or related fields such as social, health, safety and environment</p>	<p>and UiTM Jengka, Pahang as a lecturer under Faculty of Plantation and Industry Management.</p> <p>Currently a freelance MSPO Lead Auditor/Auditor and a consultant.</p>	
Training	<p>i) Attended the MS 2530 series of standards training or other auditor competency trainings endorsed by MPOCC or MPOB (pre-2016).</p> <p>ii) shall have undergone 40 hours of accredited OR 40 hours of lead auditor course either in Quality Management Systems (QMS) or Environmental Management Systems (EMS) or Occupational, Health and Safety Management Systems (OSH)</p>	<p>He has successfully obtained competency of Lead Auditor courses for Malaysian Sustainable Palm Oil (MSPO 2530:2013) and Auditor/Lead Auditor Integrated Management System (IMS) (ISO 9001:2015 & ISO 14001:2015) course.</p> <p>Furthermore, he also is a qualified MPOB Code of Practice (CoP) Lead Auditor.</p>	<p>i) Attended the MS 2530 series of standards training by endorsed MPOCC in year 2017.</p> <p>ii) Has undergone for 40 hours of accredited lead auditor course of Quality Management System and Environmental Management System.</p>
Auditing Experience	<p>Lead: Conducted at least three (3) MSPO or equivalent sustainability certification audits as Lead Auditor-in-training with a minimum of fifteen (15) man-days under the direction and guidance of a qualified Lead Auditor for MSPO or equivalent sustainability certification schemes within the last two (2) years.</p> <p>Auditor: Conducted a minimum four (4) on-site audits for a total of at least 20 man-days of audit experience as an auditor-in-training under the direction and guidance of a qualified Lead Auditor for MSPO or equivalent sustainability certification</p>	<p>He had successfully completed more than 150 man-days assessment as MSPO Auditor within the last 3 years.</p> <p>Apart of MSPO audit, he also had performed MPOB Code of Practices (CoP) for Oil Palm Nursery (CoPN), Code of Good Agricultural Practices (CoGAP) and Code of Good Milling Practices (CoPM) certification under MPOB since 2013.</p>	<p>Mohammad Hafis Bin Mustafa successfully completed 15 man-days assessment as Lead Auditor under CARE MSPO Manager within the last 2 years.</p>

	schemes within the last two (2) years.		
General	A good knowledge in handling and evaluating sources of information and data. Able to communicate in Bahasa Malaysia or any other local language	Able to communicate in Bahasa Malaysia and English Language.	The previous job experience equip the auditor with good knowledge . The auditor able to communicate in Bahasa Malaysia or English.

Details of Certified Entity (Grouping Certification)

1. ESTATE INFORMATION:

Category of the listed organisation is Estate

NAME OF UNIT	MPOB LICENSE NO	LOCATION	GPS COORDINATES	CERTIFIED AREAS (HA)	PLANTED AREAS (HA)
ZMMAS SDN BHD	550246010200	MUKIM JABOR, KEMAMAN, TERENGGANU	3.56418, 103.17018	276.45	276.45
LINGKARAN WIDURI SDN BHD	549734002000	MUKIM ULU NENGGIRI, GUA MUSANG, KELANTAN	5.063108, 101.87062	202.35	202.35
METRO ENTITY SDN BHD	617312002000	MUKIM ULU NENGGIRI, GUA MUSANG, KELANTAN	4.70530, 101.68941	141.65	141.65
Other Sustainability Certification		NIL			

Note:

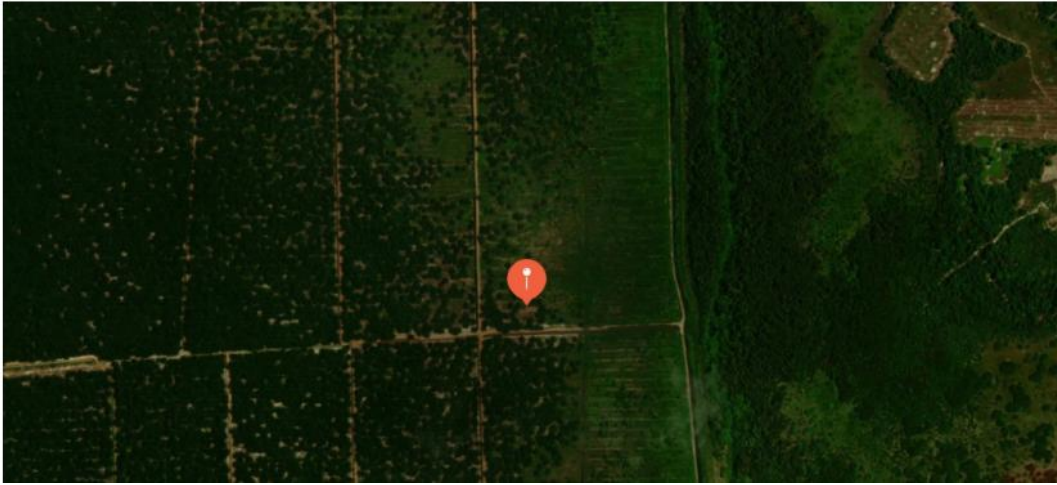
- (i) Maps showing geographical location, with close-up of the certified estates are attached as in Appendix 1 of this report.
- (ii) With reference to Circular MPOCC dated 2 April 2021.

2. AREA STATEMENT AND FFB FORECAST:

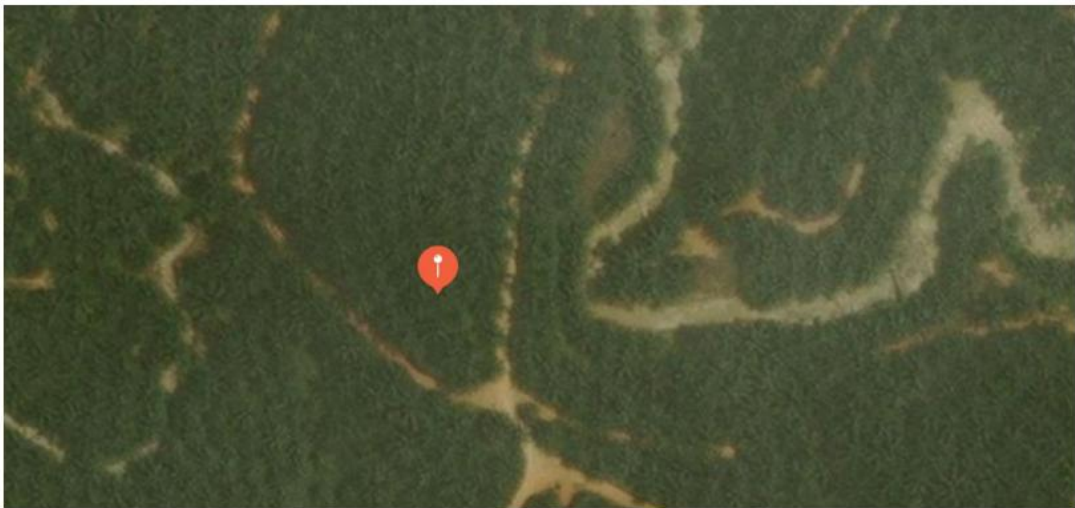
Category of the listed organisation is Estate

NAME OF UNIT	CERTIFIED AREA (HA)	PLANTED AREA (HA)	FFB TON/ YEAR (2022)	YIELD TON/ YEAR
ZMMAS SDN BHD	276.45	276.45	3201.28	11.58
LINGKARAN WIDURI SDN BHD	202.35	202.35	7140.51	35.29
METRO ENTITY SDN BHD	141.65	141.65	394.90	2.79
TOTAL	620.45	620.45	10736.69	17.3

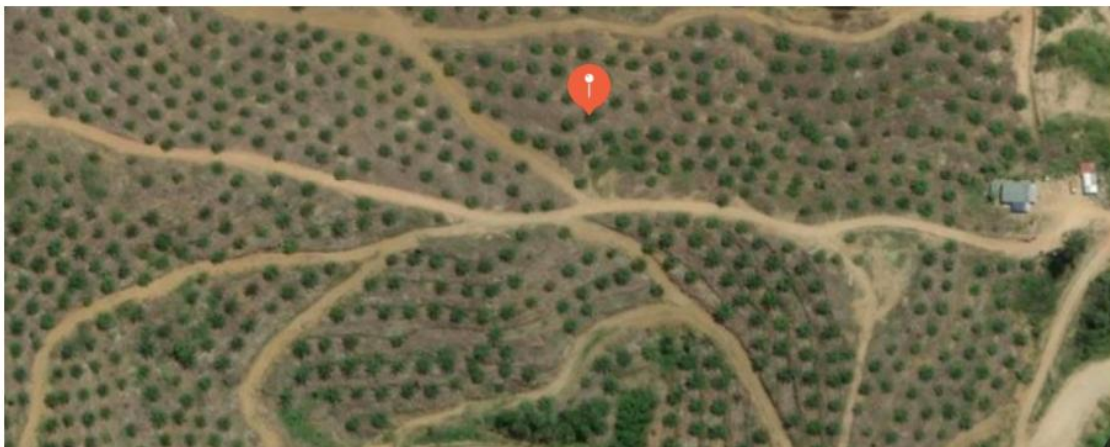
Appendix 1: Location and Field Map
ZMMAS SDN BHD



LINGKARAN WIDURI SDN BHD



METRO ENTITY



Appendix 2: Audit Plan

Attention to : Mr. Micheal Mikael Fan (013-916 9668) / Ms. C-Tiey (09-567 8587)
 Client name : Lingkarani Widuri Sdn Bhd (Group)
 Address : A-139, Ground Floor, Jalan Air Putih, 25300 Kuantan, Pahang



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

Audit objective:

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

Job code	MS23SM145	Lead auditor	Mr Aliff Abu Hurairah (AA)
Scope of cert.	Part 3 : Provision Of Planting And Harvesting Of Fresh Fruit Bunches (FFB) By Oil Palm Plantation	Team member	Mr Hafis Mustafa (MH)
Management std	MS2530:2013 Part 3	Trainee Auditor	-
Revised No.	01	Witness Auditor	-

Audit scope

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

Date	Time	Assessor	Business area / process	Operation	Clause
3 July 2023 Day 1	0930	ALL	Introduction by client Opening meeting		
	1000	ALL	Site Visit : ZMMAS Sdn Bhd	Fertiliser store, SW Store, Chemical store, harvesting, spraying, line site. Office, stakeholder premises	

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

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

		AA	Principle 3: Compliance to legal requirement - Criterion 1: Regulatory requirements - Criterion 2: Land use rights - Criterion 3: Customary land rights	Office	4.3 4.3.1 4.3.2 4.3.3
		MH	Principle 4: Social responsibility, health, safety and employment condition - Criterion 1: Social impact assessment - Criterion 2: Complaints and grievances - Criterion 3: Commitment to contribute to local sustainable development - Criterion 4: Employees safety and health - Criterion 5: Employment conditions - Criterion 6: Training and competency	Office	4.4 4.4.1 4.4.2 4.4.3 4.4.4 4.4.5 4.4.6
		AA	Principle 5: Environment, natural resources, biodiversity and ecosystem services - Criterion 1: Environmental management plan - Criterion 2: Efficiency of energy use and use of renewable energy - Criterion 3: Waste management and disposal - Criterion 4: Reduction of pollution and emission including greenhouse gas - Criterion 5: Natural water resources - Criterion 6: Status of rare, threatened, or endangered species and high biodiversity value area - Criterion 7: Zero burning practice	Office	4.5 4.5.1 4.5.2 4.5.3 4.5.4 4.5.5 4.5.6 4.5.7
		MH	Principle 6: Best practices - Criterion 1: Site management - Criterion 2: Economic and financial viability plan - Criterion 3: Transparent and fair price dealing - Criterion 4: Contractor	Office	4.6 4.6.1 4.6.2 4.6.3 4.6.4
	1600	AA	Report Preparation		
	1700	ALL	Closing meeting		

Note

Company information:

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

Section F General Information

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

Scope of Certification	
Scope of certification in English	Provision of Planting and Harvesting of Fresh Fruit Bunch (FFB) by Oil Palm Plantation
Requirement not being applicable	4.7 - Development of new planting
Justification	No new planting or land conversion as day of audit.
Other language than above	NA
Changes from Previous registration	No
Extension/changes of scope date	NA

Contact Details	
Management Representative	Siti Nurkamariah Mohd Amin
Alternate contacts	Michael Mikael Fan
Management Representative contact no.	019-2259737
E-mail address	lingkaranwiduri@yahoo.com,
Fax Number	09-9120700
Fixed Line Number	09-9120707
No of Group Members / SPOC	3

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

	management plan?				
2	Is there a system in place to monitor the implementation of the management plan?	<input type="checkbox"/>	<input type="checkbox"/>		
D. Environment Aspect		No = 0 Yes = 1			
No	Questionnaire	No	Yes	Rating	Remark
1	Is there any endangered, rare and threatened species observed at the operation site or around it?	<input type="checkbox"/>	<input type="checkbox"/>		
2	If yes, is there any effort to protect it?	<input type="checkbox"/>	<input type="checkbox"/>		

Additional Verification for operational sites:

Remark: If the rating for this area shown double High risk been tick, remote audit will not be proceeded. However, if the rating were click double Low or Low and High consideration for remote audit may be proceed depending on the total risk rating scored.

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

Decision/ Justification		Total Score	
--------------------------------	--	--------------------	--

Total score between 0-4 : Low Risk	Total score between 5-9: Medium Risk	Total score between 10 and above: High Risk
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To be filled by Auditor: Methods and Techniques of MSPO Audit Processes being conducted via Select
Please specify for Others

NOTE:

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

AUDIT CHECKLIST				
Verification of previous visit				
Certificate Number	MYMS8195289	Expiry Date	7 August 2024	
Stage of Previous Audit	Surveillance 3	Date of Audit	22 - 23 June 2022	
No of Findings	2 Non-Conformance/s	4 Observation/s		
Status/ Remark	All the findings raised during last year assessment were found to be satisfactorily implemented by the management during this year assessment			
Verification of MSPO Logo				
There was no misused of MSPO logo at point of audit				
P1: Management Commitment & Responsibility				
Criterion 1	Malaysian Sustainable Palm Oil (MSPO) Policy			
Indicator	Requirement	Findings		
4.1.1.1	A policy for the implementation of MSPO shall be established	Conformity		
<p>Both estates management had established, maintained and documented the "Polisi Pelaksanaan Dan Komitmen MSPO" dated 28/01/2019, approved by CEO. Verified the policies and sighted the commitment of the management on the compliance to all 7 MSPO principles. Sighted the policy established had shown emphasize towards commitment for continual improvement for principle 1 until principle 7. The Policy contain:</p> <ol style="list-style-type: none"> 1. Management Commitment and Responsibility 2. Transparency and Traceability 3. Comply with all applicable statutory and regulatory requirement. 4. Social Responsibility, safe and healthy workplace for our employees. 5. Environment, natural resources, biodiversity system and ecosystem services 6. Best practices 7. Development of new plantings <p>It was noted that the communication of the policy by displayed the policy at the notice board located in labor quarters. Policy was brief to workers during morning muster.</p> <p>No changes from previous assessment.</p>				
4.1.1.2	The policy shall also emphasize commitment to continual improvement.	Conformity		
The policy had clearly stated the company's commitment which included continual improvement by providing sufficient resources in manpower, processes and technology in order to ensure the continuous production of oil palm products in a sustainable manner				
Criterion 2	Internal Audit			
Indicator	Requirement	Findings		
4.1.2.1	Internal audit shall be planned and conducted regularly to determine the strong and weak points and potential area for further improvement.	Conformity		
Seen the internal audit plan was prepared by the appointed internal auditor as seen below:				
Estate	Document	Ref no:	Auditor	Date of audit
Lingkaran Widuri	Internal Audit Plan	LWSB/01-2023	Zulkifli	6 June 2023
Zmmas Sdn Bhd	Internal Audit Plan	ZSB-01/2023	Zulkifli	15-16 June 2023

4.1.2.2	The internal audit procedures and audit results shall be documented and evaluated, followed by the identification of strengths and root causes of nonconformities, in order to implement the necessary corrective action	Conformity															
<p>The management had established, maintained and documented the Internal Audit Checklist/Procedure dated 1 December 2018. Company has established a procedure to access and ensure the development and implementation of MSPO system is in conformance and effectively maintained.</p> <p>The management had carried out internal audit report as seen in the audit below:</p> <table border="1"> <thead> <tr> <th>Estate</th> <th>Document</th> <th>Auditor</th> <th>Date of audit</th> <th>No of NC</th> </tr> </thead> <tbody> <tr> <td>Lingkar Widuri</td> <td>Internal Audit Report</td> <td>Zulkifli</td> <td>6 June 2023</td> <td>Nil</td> </tr> <tr> <td>Zmmas Sdn Bhd</td> <td>Internal Audit Report</td> <td>Zulkifli</td> <td>15-16 June 2023</td> <td>Nil</td> </tr> </tbody> </table>			Estate	Document	Auditor	Date of audit	No of NC	Lingkar Widuri	Internal Audit Report	Zulkifli	6 June 2023	Nil	Zmmas Sdn Bhd	Internal Audit Report	Zulkifli	15-16 June 2023	Nil
Estate	Document	Auditor	Date of audit	No of NC													
Lingkar Widuri	Internal Audit Report	Zulkifli	6 June 2023	Nil													
Zmmas Sdn Bhd	Internal Audit Report	Zulkifli	15-16 June 2023	Nil													
4.1.2.3	Report shall be made available to the management for their review.	Conformity															
<p>Verified the following records are available to the management for their review:</p> <p>a. Internal Audit Plan b. Internal Audit Report c. Internal Audit Checklist</p>																	
Criterion 3	Management Review																
Indicator	Requirement	Findings															
4.1.3.1	The management shall periodically review the continuous suitability, adequacy and effectiveness of the requirements for effective implementation of MSPO and decide on any changes, improvement and modification.	Conformity															
<p>The management had carried out management review meeting as seen in the below:</p> <table border="1"> <thead> <tr> <th>Estate</th> <th>Document</th> <th>Chairman</th> <th>Date</th> <th>No of attendees</th> </tr> </thead> <tbody> <tr> <td>Lingkar Widuri</td> <td>Minutes of meeting</td> <td>Mr Mikael</td> <td>8 June 2023</td> <td>5</td> </tr> <tr> <td>Zmmas Sdn Bhd</td> <td>Minutes of meeting</td> <td>Mr Mikael</td> <td>19 June 2023</td> <td>3</td> </tr> </tbody> </table>			Estate	Document	Chairman	Date	No of attendees	Lingkar Widuri	Minutes of meeting	Mr Mikael	8 June 2023	5	Zmmas Sdn Bhd	Minutes of meeting	Mr Mikael	19 June 2023	3
Estate	Document	Chairman	Date	No of attendees													
Lingkar Widuri	Minutes of meeting	Mr Mikael	8 June 2023	5													
Zmmas Sdn Bhd	Minutes of meeting	Mr Mikael	19 June 2023	3													

Criterion 4	Continual improvement	
Indicator	Requirement	Findings
4.1.4.1	The action plan for continual improvement shall be based on consideration of the main social and environmental impact and opportunities of the company.	Conformity
<p>The Company's continual improvement plan was reviewed and verified by management FY2023. It was observed that the Company is aspired to procure its best efforts in continually improving the social, environmental, monitoring and operational aspects of its oil palm plantation operations. As stated in the management review meeting, the action plan for the continual improvement discussed such as :</p> <ol style="list-style-type: none"> 1. Arrangement and sorting of chemical in store 2. Research in minimizing the fertilizer and chemical into organic control. 		
4.1.4.2	The company shall establish a system to improve practices in line with new information and techniques or new industry standards and technology, where applicable, that are available and feasible for adoption.	Conformity
<p>It was noted and verified that any intentions or plans to adopt new information, techniques, industry standards or technology are incorporated into the above-mentioned plan for consideration and deliberation. Interview with the Estate Manager indicated that adopting new methodologies, techniques or technologies is economically and practically not feasible at present. However, the Company is open and ready to accept such assimilation once the situation deems fit.</p>		
4.1.4.3	An action plan to provide the necessary resources including training, to implement the new techniques or new industry standard or technology (where applicable) shall be established.	Conformity
As per 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.	Conformity
<p>Both estates management had established, maintained and documented the "Komunikasi (Aduan dan Permohonan)" dated 1 December 2018. The management has adopted an open and transparent method of communication and consultation when dealing with relevant parties e.g. its workers, government agencies, contractors by personal invitation to attend the internal and externals' consultation meetings.</p>		
4.2.1.2	Management documents shall be publicly available, except where this is prevented by commercial confidentiality or where disclosure of information would result in negative environmental or social outcomes.	Conformity
<p>Refer to the Communication Procedure established, all the information requested by stakeholder will be decided by the management before going public. It was noted some of the documents publicly available include policy, procedures and SOP can be accessed by the stakeholders.</p> <p>At time of review, there was no information/ document were requested by the stakeholder.</p>		

Criterion 2	Transparent method of communication and consultation													
Indicator	Requirement	Findings												
4.2.2.1	Procedures shall be established for consultation and communication with the relevant stakeholders	Conformity												
<p>The management of both estates had established, maintained and documented the "Komunikasi (Aduan dan Permohonan)" dated 1 December 2018. As stated in the said procedure, the communication for complaint and requested of information by stakeholder.</p> <p>Refer to 4.2.1.1</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)	Conformity												
<p>The management of both estates has appointed dedicated persons as the Communication Officer as seen below:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Estate</th> <th>Person in charge</th> <th>Date of appointment</th> </tr> </thead> <tbody> <tr> <td>Lingkar Widuri</td> <td>Mohd Fadzli Ishak</td> <td>1 January 2023</td> </tr> <tr> <td>Zmmas Sdn Bhd</td> <td>Mikael Fan Bin Abdullah</td> <td>1 December 2018</td> </tr> </tbody> </table>			Estate	Person in charge	Date of appointment	Lingkar Widuri	Mohd Fadzli Ishak	1 January 2023	Zmmas Sdn Bhd	Mikael Fan Bin Abdullah	1 December 2018			
Estate	Person in charge	Date of appointment												
Lingkar Widuri	Mohd Fadzli Ishak	1 January 2023												
Zmmas Sdn Bhd	Mikael Fan Bin Abdullah	1 December 2018												
4.2.2.3	List of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders should be properly maintained.	Conformity												
<p>The list of stakeholders was sighted and verified. It was noted that the list comprises individuals/organizations from different segments such as customers, government authorities, contractors and surrounding communities. Evidence as below:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Estate</th> <th>Document</th> <th>Date</th> <th>Prepared by</th> </tr> </thead> <tbody> <tr> <td>Lingkar Widuri</td> <td>List of stakeholders</td> <td>29 May 2023</td> <td>Mazila</td> </tr> <tr> <td>Zmmas Sdn Bhd</td> <td>List of stakeholders</td> <td>17 January 2022</td> <td>Siti Nurkamariah</td> </tr> </tbody> </table> <p>Seen also the record of stakeholders communication made by Zmmas Sdn Bhd toward PERHILITAN officer regarding elephant's intrusion through email on date 17/05/2022. It was noted that the communication records with stakeholders are maintained and action needed are solved.</p>			Estate	Document	Date	Prepared by	Lingkar Widuri	List of stakeholders	29 May 2023	Mazila	Zmmas Sdn Bhd	List of stakeholders	17 January 2022	Siti Nurkamariah
Estate	Document	Date	Prepared by											
Lingkar Widuri	List of stakeholders	29 May 2023	Mazila											
Zmmas Sdn Bhd	List of stakeholders	17 January 2022	Siti Nurkamariah											
Criterion 3	Traceability													
Indicator	Requirement	Findings												
4.2.3.1	The management shall establish, implement and maintain a standard operating procedure to comply with the requirements for traceability of the relevant product(s).	Conformity												
<p>Both company had established and maintained the documented the Traceability Procedure dated 1 April 2019. The procedure established to ensure the origin of palm product can be documented, verified and information maintained across the supply chain. Several records are to be maintained by the management such as:</p> <ul style="list-style-type: none"> i) Harvesting (FFB Record Book), ii) FFB Delivery book iii) External weighbridge ticket <p>No changes from previous assessment.</p>														
4.2.3.2	The management shall conduct regular inspections on compliance with the established traceability system	Conformity												
<p>The FFB harvesting operations was conducted by the appointed contractor. The management had keep track of FFB produced by maintaining several records such as external weighbridge ticket FFB monthly statement. Seen</p>														

that the records were available on site and documented.

Refer to 4.2.3.2

4.2.3.3	The management should identify and assign suitable employees to implement and maintain the traceability system	Conformity
---------	--	------------

The management of both estates has appointed respectable person as the Traceability Officer in the Estate.

Evidence as below:

Estate	Person in charge	Date of appointment
Lingaran Widuri	Mohd Fadzli Ishak	1 March 2023
Zmmas Sdn Bhd	Mohamad	1 December 2018

4.2.3.4	Records of sales, delivery or transportation of FFB shall be maintained.	Conformity
---------	--	------------

Sighted records of FFB delivery maintained by management and was made available on site as shown below:

Buyer: Sg Terah Palm Oil Mill

Estate	Ticket Number:	Date:	Vehicle number:	Nett weight:
Lingaran Widuri	P0011929	27 June 2023	L109	6010 kg
	P0011856	27 June 2023	WB3314L	16,490 kg

Estate: Zmmas Sdn Bhd

FFB Buyer: Sime Darby Plantation Berhad

Weight: 7,680kg

FFB ticket no: 118769

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	Conformity

Seen the applicable permit/license/receipt of estate legal compliance as shown below:

Estate: Lingkaran Widuri

Permit/ License/ Receipt	Ref no:	Valid until:	Remark:
MPOB License	549734002000	31 May 2024	Area: 202.35ha
Quit rent	Lot no: 5437 & 5506		Payment date: 19 June 2023
Levy KASTAM	000037/06/23 000061/05/23		Stamped on 15 June 2023 Stamped on 23 May 2023
Workers work permit	Rafiqul, Ziarul Rolen Ahmad Akbar	9 Jan 2024 13 Dec 2023	Own workers
Diesel permit	PBKB/2023/B/D-000066	7 June 2026	Quantity: 10,000L
Water extraction permit (JSANK)	JAN.D.340/03/18 SJ.28		Approval date: 25 May 2023

Estate: Zmmas Sdn Bhd

Permit/ License/ Receipt	Ref no:	Valid until:	Remark:
MPOB License	502460102000	31/10/2023	Area: 276.45ha
Quit rent	Lot 623, Lot 1962, Lot 154	-	paid date: 12/06/2023
Levy KASTAM	000075	-	Stamped on 23/06/2023
Workers work permit	Habib, Emy, Hendri	9 April 2024	

OBS: 4.3.1.1.

Verified in Zmmas Sdn Bhd's area, was an old tube well which not actively been used by the company as the company has providing the clean water from outsider to employee stayed in the housing's estate which there was a potential use by employee as its located in the housing area. The management to consider communicating with authority (Pahang Water and Energy Resources) on the ensuring the management complying with any legislation that may applied as the natural water may potentially been abstracted by the employee.

4.3.1.2	The management shall list all laws applicable to their operations in a legal requirements register	Conformity
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Both estates management has adequately listed the laws applicable to its operation which included Acts and Regulations relevant to the management's operations. The following were sampled from the list:

Document: List of legal register

Date: 1 January 2023

Identified legal list :

1. Occupational Safety & Health Act, 1994
2. MPOB (Cess) Amendment Order 2021
3. Employment Act (amended) 2022
4. Employees' Social Security (Amendment) Act 2016
5. Children and Young Persons (Employment) (Amendment) Act 2019
6. Minimum Wages Order 2022
7. Environmental Quality Act 1974

8. OSH Act (amended) 2023											
4.3.1.3	The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force.	Conformity									
Review of the legal register as cited in 4.3.1.2 confirms that all legal requirements are updated and enforceable											
4.3.1.4	The management should assign a person responsible to monitor compliance and to track and update the changes in regulatory requirements.	Conformity									
The management of both estates has appointed dedicated person as Legal Compliance Officer in the Estate. Evidence as below:											
	<table border="1"> <thead> <tr> <th>Estate</th> <th>Person in charge</th> <th>Date of appointment</th> </tr> </thead> <tbody> <tr> <td>Lingaran Widuri</td> <td>Yong Fwu Liang</td> <td>1 January 2023</td> </tr> <tr> <td>Zmmas Sdn Bhd</td> <td>Heryusdi Bin Mohd Tahir</td> <td>1 May 2020</td> </tr> </tbody> </table>	Estate	Person in charge	Date of appointment	Lingaran Widuri	Yong Fwu Liang	1 January 2023	Zmmas Sdn Bhd	Heryusdi Bin Mohd Tahir	1 May 2020	
Estate	Person in charge	Date of appointment									
Lingaran Widuri	Yong Fwu Liang	1 January 2023									
Zmmas Sdn Bhd	Heryusdi Bin Mohd Tahir	1 May 2020									
Criterion 2	Land used right										
Indicator	Requirement	Findings									
4.3.2.1	The management shall ensure that their oil palm cultivation activities do not diminish the land use rights of other users	Conformity									
It was noted that the Management is aware of its legal boundary stones surrounding its establishment. Company sets a perimeter trenches and terrain boundary as marker to segregate their lands from surrounding neighbours. Seen also the boundary peg as describe below: Estate: Lingkarán Widuri Block: 2A3 Neighbouring estate: Ladang Rakyat Kelantan											
4.3.2.2	The management shall provide documents showing legal ownership or lease, history of land tenure and the actual use of the land.	Conformity									
<p>Estate: Lingkarán Widuri Lot no: 5437 & 5506 Kategori Penggunaan Tanah: Pertanian Syarat Nyata : Kelapa Sawit Area: 26.15ha & 176.2ha</p> <p>It was noted that the land is leased from Sinar Inspirasi Wira Resources Sdn Bhd. Seen leased agreement dated on 26 January 2011 for the leased period of 66 years. Seen also the payment evidence (cheque), ref no: C7035302 to Sinar Inspirasi Wira Resources Sdn Bhd dated on 13 June 2023.</p> <p>Estate: Zmmas Sdn Bhd Lot no: 1965, 1964, 1963 Kategori Penggunaan Tanah: Tiada Syarat Nyata : Tiada Area: 6.989ha, 6.989ha, 6.989ha Ownership; Zmmas Sdn Bhd</p>											

4.3.2.3	Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable.	Conformity
As per 4.3.2.1		
4.3.2.4	Where there are, or have been, disputes, documented proof of legal acquisition of land title and fair compensation that have been or are being made to previous owners and occupants; shall be made available and that these should have been accepted with free prior informed consent (FPIC).	Conformity
An interview with the Management Representative and verification of complaints / communication records indicated that no land ownership dispute arose thus far.		
Criterion 3	Customary rights	
Indicator	Requirement	Findings
4.3.3.1	Where lands are encumbered by customary rights, the company shall demonstrate that these rights are understood and are not being threatened or reduced.	Conformity
Estate operation is not under customary right land.		
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights shall be made available	Conformity
Estate operation is not under customary right land.		
4.3.3.3	Negotiation and FPIC shall be recorded and copies of negotiated agreements should be made available.	Conformity
Estate operation is not under customary right land.		
P4: Social Responsibility, Health, Safety and Employment Condition		
Criterion 1	Social impact Assessment (SIA)	
Indicator	Requirement	Findings
4.4.1.1	Social impacts should be identified and plans are implemented to mitigate the negative impacts and promote the positive ones	Conformity
Both estate management had provided Social Impact Assessment for year 2022/2023 as seen during day of audit. From the SIA established, management had outlined management plan as seen in sample below: Estate: Lingkaran Widuri 1. Communicate with the workers on complaint and grievance procedure 2. To provide 50L/day clean water to workers 3. Maintain check in/ check out logbook		
Criterion 2	Complaints and grievances	
Indicator	Requirement	Findings
4.4.2.1	A system for dealing with complaints and grievances shall be established and documented	Conformity
Both estate had established and maintained a procedure on Complaint and Grievance, dated on 1 April 2019. Reference documents and records are available in the office and labor quarters such as complaint and grievance form.		

4.4.2.2	The system shall be able to resolve disputes in an effective, timely and appropriate manner that is accepted by all parties.	Conformity
Verified the complaint form provided by management. Noted as to date management not received complaint from employer related to stakeholders issues.		
4.4.2.3	A complaint form should be made available at the premises, where employees and affected stakeholders can make a complaint.	Conformity
It was noted during site visit that the complaint form are provided by the estate management located at the labor quarters		
4.4.2.4	Employees and the surrounding communities should be made aware that complaints or suggestions can be made any time	Conformity
It was noted that a complaint book was being made available and accessible by both the internal and external stakeholders. Based on the interview session with contractor's workers, this finding is confirmed.		
4.4.2.5	Complaints and resolutions for the last 24 months shall be documented and made available to affected stakeholders upon request.	Conformity
Though required by the procedure as cited in 4.4.2.1, no complaints have been made and retained thus far.		
Criterion 3	Commitment to contribute to local sustainable development	
Indicator	Requirement	Findings
4.4.3.1	Growers should contribute to local development in consultation with the local communities.	Conformity
Both estates management has established Corporate & Social Responsibility (CSR) Logsheet since 2021. Below are the contributions made by the management: Estate: Lingkaran Widuri i. JKK Pos Pulat ii. SK Pos Pulat		
Criterion 4	Employees safety and health	
Indicator	Requirement	Findings
4.4.4.1	An occupational safety and health policy and plan shall be documented, effectively communicated and implemented	Conformity
Verified the "Polisi Keselamatan & Kesihatan", dated 1/3/2019. Interview with the sampled stakeholders confirms that the management has adequately communicated the policy through briefings and meetings. Noted that the policy is being displayed on-site as sighted during site visit. No changes from previous assessment.		
4.4.4.2	The occupational safety and health plan shall cover the following:	
a) A safety and health policy, which is communicated and implemented		Conformity
As per 4.4.4.1		

b) The risks of all operations shall be assessed and documented	Conformity
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Both estate management had maintained and documented the Hazard Identification Risk Assessment Risk Control (HIRARC) dated on 19 January 2022 that covered estate operations such as:

1. Chemical preparation
2. spraying
3. manuring,
4. harvesting

The management had maintained the documented Chemical Health Risk Assessment (CHRA) as seen in evidence below:

Estate	Document	Ref no:
Lingkaran Widuri	CHRA Report	HIE 127/171-2 (124) - 2019/102
Zmmas Sdn Bhd	CHRA Report	HIE 127/171-2 (124) - 2019/023

Seen also the medical surveillance being conducted as below:

Estate	Document	Ref no:	Date	Workers
Lingkaran Widuri	Medical surveillance Report	HIE 127/171-2 (124) - 2019/012	13 July 2022	Rolen Ahmad Akbar

OBS: 4.4.4.2 b)

Zmmas Sdn Bhd

The management was on going for the medical surveillance program as required by the CHRA recommendation (Report no HIE 127/171-2 (124) - 2019/023) as refer to the quotation for medical surveillance and the communication with the clinic personnel for appointment in month of July 2023. The result of the medical surveillance unable to verify during this assessment and will be verify in next assessment.

c) An awareness and training programme which includes the following requirements for employees exposed to pesticides:

- i) all employees involved shall be adequately trained on safe working practices; and
- ii) all precautions attached to products shall be properly observed and applied.

Conformity

The management has carried out the training to exposed sprayer, and found the record as follow :

Estate	Document	Topic	Date
Lingkaran Widuri	Training record	Chemical handling	2 Feb 2023
Zmmas Sdn Bhd	Training record	Chemical handling	28 Feb 2023

d) The management shall provide the appropriate personal protective equipment (PPE) at the place of work to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC).	Conformity															
<p>Both estates had provided PPE to their respective workers as shown in the Personal PPE record. PPE given include safety helmet, safety shoes, face mask and respirator. Sample as below:</p> <table border="1" data-bbox="437 416 1217 517"> <thead> <tr> <th>Estate</th> <th>Document</th> <th>Date of issuance</th> </tr> </thead> <tbody> <tr> <td>Lingkaran Widuri</td> <td>PPE issuance</td> <td>12 Jan 2023</td> </tr> <tr> <td>Zmmas Sdn Bhd</td> <td>PPE issuance</td> <td>1 May 2023</td> </tr> </tbody> </table>		Estate	Document	Date of issuance	Lingkaran Widuri	PPE issuance	12 Jan 2023	Zmmas Sdn Bhd	PPE issuance	1 May 2023						
Estate	Document	Date of issuance														
Lingkaran Widuri	PPE issuance	12 Jan 2023														
Zmmas Sdn Bhd	PPE issuance	1 May 2023														
e) The management shall establish Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labeling) Regulation 1997 and Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000.	Conformity															
<p>The management had established and maintained the documented Chemical Handling Procedures dated on 01.12.2018. The procedure include process from purchasing chemical, storage, labelling, usage of pesticides, chemical handling and etc.</p> <p>Lingkaran Widuri The estate does not stored any chemicals in the estate as all the estate operations are carried out by the appointed contractor. Seen also the chemical register dated on 6 July 2023 which listed the chemicals used in the estate. The management also did provided the Safety Data Sheet for both chemicals as below: Chemical used: Diesel Reviewed date: 27 Sept 2021</p> <p>Chemical used: Glyphosate Reviewed date: 27 March 2019</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.	Conformity															
<p>The management had retained the appointment of following OSH Officer for the estate. Interview with the appointed officer confirmed that he is aware of his appointment and was able to described his responsibility. Detail as below:</p> <table border="1" data-bbox="327 1375 1326 1503"> <thead> <tr> <th>Estate</th> <th>Appointed person</th> <th>Date of appointment</th> </tr> </thead> <tbody> <tr> <td>Lingkaran Widuri</td> <td>Mohamed Salahuddin Mohamad Asri</td> <td>1 Jan 2023</td> </tr> <tr> <td>Zmmas Sdn Bhd</td> <td>Mikael Fan Bin Abdullah</td> <td>14 Sept 2018</td> </tr> </tbody> </table>		Estate	Appointed person	Date of appointment	Lingkaran Widuri	Mohamed Salahuddin Mohamad Asri	1 Jan 2023	Zmmas Sdn Bhd	Mikael Fan Bin Abdullah	14 Sept 2018						
Estate	Appointed person	Date of appointment														
Lingkaran Widuri	Mohamed Salahuddin Mohamad Asri	1 Jan 2023														
Zmmas Sdn Bhd	Mikael Fan Bin Abdullah	14 Sept 2018														
g) The management shall conduct regular two-way communication with their employees where issues affecting their business such as employee's health, safety and welfare are discussed openly. Records from such meetings are kept and the concerns of the employees and any remedial actions taken are recorded.	Conformity															
<p>It was noted that both estates management has conducted a meeting to discuss on safety and health matters as shown below:</p> <table border="1" data-bbox="177 1794 1430 1921"> <thead> <tr> <th>Estate</th> <th>Document</th> <th>Date</th> <th>Chairman</th> <th>No of attendees</th> </tr> </thead> <tbody> <tr> <td>Lingkaran Widuri</td> <td>Minutes of safety meeting</td> <td>8 April 2023</td> <td>Mikael Fan</td> <td>6</td> </tr> <tr> <td>Zmmas Sdn Bhd</td> <td>Minutes of safety meeting</td> <td>5 March 2023</td> <td>Mikael Fan</td> <td>17</td> </tr> </tbody> </table>		Estate	Document	Date	Chairman	No of attendees	Lingkaran Widuri	Minutes of safety meeting	8 April 2023	Mikael Fan	6	Zmmas Sdn Bhd	Minutes of safety meeting	5 March 2023	Mikael Fan	17
Estate	Document	Date	Chairman	No of attendees												
Lingkaran Widuri	Minutes of safety meeting	8 April 2023	Mikael Fan	6												
Zmmas Sdn Bhd	Minutes of safety meeting	5 March 2023	Mikael Fan	17												

h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.	Conformity												
<p>The management has established and maintained accident & emergency procedures and instructions clearly understood by all employees. The procedure described the process flow of emergency case such fire, accident and first aid. Sighted the evidence: Document : "Procedure Kecemasan & Kemalangan" Dated: 1 April 2019.</p> <p>The management had provided several fire extinguisher at the facilities includes workshop and diesel skid tank. Evidence as below:</p> <table border="1" data-bbox="172 589 1473 689"> <thead> <tr> <th>Estate</th> <th>Location</th> <th>Ref no:</th> <th>Valid until</th> </tr> </thead> <tbody> <tr> <td rowspan="2">Lingkaran Widuri</td> <td>Diesel skid tank</td> <td>PW052018Y106275</td> <td>26 Sept 2023</td> </tr> <tr> <td>Workshop</td> <td>EE012014Y057693</td> <td>26 Sept 2023</td> </tr> </tbody> </table>		Estate	Location	Ref no:	Valid until	Lingkaran Widuri	Diesel skid tank	PW052018Y106275	26 Sept 2023	Workshop	EE012014Y057693	26 Sept 2023	
Estate	Location	Ref no:	Valid until										
Lingkaran Widuri	Diesel skid tank	PW052018Y106275	26 Sept 2023										
	Workshop	EE012014Y057693	26 Sept 2023										
i) Employees trained in First Aid should be present at all field operations. A First Aid Kit equipped with approved contents should be available at each worksite	Conformity												
<p>Lingkaran Widuri</p> <p>The management has provided first aid box for emergency cases that might happened in the estate. The estate also had a competent first aider as shown in the First Aid certificate for Mohamed Salahudin Mohamad Asri. The certificate was issued by St John Ambulance on 24-25 Nov 2018 and valid for 3 years</p>													
j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.	Conformity												
<p>Both estates had submitted JKPP8 form to DOSH as shown below:</p> <table border="1" data-bbox="172 1032 1473 1167"> <thead> <tr> <th>Estate</th> <th>Ref no</th> <th>Date of submission</th> <th>No of accidents</th> </tr> </thead> <tbody> <tr> <td>Lingkaran Widuri</td> <td>JKPP8/118375/2023</td> <td>10 January 2023</td> <td>Nil</td> </tr> <tr> <td>Zmmas Sdn Bhd</td> <td>JKPP8/124269/2022</td> <td>13 January 2023</td> <td>Nil</td> </tr> </tbody> </table>		Estate	Ref no	Date of submission	No of accidents	Lingkaran Widuri	JKPP8/118375/2023	10 January 2023	Nil	Zmmas Sdn Bhd	JKPP8/124269/2022	13 January 2023	Nil
Estate	Ref no	Date of submission	No of accidents										
Lingkaran Widuri	JKPP8/118375/2023	10 January 2023	Nil										
Zmmas Sdn Bhd	JKPP8/124269/2022	13 January 2023	Nil										
Criterion 5	Employment conditions												
Indicator	Requirement	Findings											
4.4.5.1	The management shall establish policy on good social practices regarding human rights in respect of industrial harmony. The policy shall be signed by the top management and effectively communicated to the employees	Conformity											
<p>Both estates had maintained and documented "Polisi Kemasyarakatan Dan Hak Asasi Manusia", dated 1/4/2019 were signed by managing director. The policy emphasize on maintaining good social practices with regards to the human rights in respect of industrial harmony to live in the estate. Verified the policy had been display in office wall, row call area, line site etc.</p> <p>No changes during previous assessment</p>													
4.4.5.2	The management shall not engage in or support discriminatory practices and shall provide equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics.	Conformity											
As per 4.4.5.1													
4.4.5.3	Management shall ensure that employees' pay and conditions meet legal or industry minimum standards and as per agreed Collective Agreements. The living wage should be sufficient to meet basic needs and provide some discretionary income based on minimum wage.	Nonconformity											
<p>It was found that during the reviewed of employees' payslip, it was noted that it meet legal minimum standards and as per the agreed contract. Evidence as below:</p>													

	Estate	Workers	Month																
	Lingkaran Widuri	Rafiqul, Ziarul, Rolen	April & May 2023																
<p>NC minor: 4.4.5.3 Based on the SOCSO 8A provided for the month of April and May 2023, it was found that the rate of SOCSO contribution to foreign workers was not made according to the Employees Security Act 1969.</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			Conformity															
<p>Lingkaran Widuri The management had appointed a contractor, Romzi Abdul Hamid to carry out spraying operations. Based on the payslip of contractor's workers, namely Amir Majid and Saidi Alang for the month of May 2023, it was noted that they were paid according to industry minimum standards.</p> <p>Verified there was no contractor engaged by estate at Zmmas Sdn Bhd</p>																			
4.4.5.5	The management shall establish records that provide an accurate account of all employees (including seasonal workers and subcontracted workers on the premises). The records should contain full names, gender, date of birth, date of entry, a job description, wage and the period of employment.			Conformity															
<p>Employees record are available in the Employee Register and pocket checkroll for both own employees and contractor's. Verified the record available such as Name, date of birth, SOCSO no, passport no and IC No.</p>																			
4.4.5.6	All employees shall be provided with fair contracts that have been signed by both employee and employer. A copy of employment contract is available for each and every employee indicated in the employment records			Conformity															
<p>Verified all the estates workers had been provided with fair contract agreement and the contract were sighted signed by both parties, employee and employer. Sample of evidence as below:</p> <table border="1" data-bbox="384 1189 1161 1391"> <thead> <tr> <th>Estate</th> <th>Worker</th> <th>Date of appointment</th> </tr> </thead> <tbody> <tr> <td rowspan="3">Lingkaran Widuri</td> <td>Ziarul</td> <td>10 July 2023</td> </tr> <tr> <td>Rafiqul</td> <td>10 July 2023</td> </tr> <tr> <td>Rolen Ahmad Akbar</td> <td>1 January 2022</td> </tr> <tr> <td rowspan="2">Zmmas Sdn Bhd</td> <td>C5724***</td> <td>2/01/2022</td> </tr> <tr> <td>C57243**</td> <td>2/01/2022</td> </tr> </tbody> </table>					Estate	Worker	Date of appointment	Lingkaran Widuri	Ziarul	10 July 2023	Rafiqul	10 July 2023	Rolen Ahmad Akbar	1 January 2022	Zmmas Sdn Bhd	C5724***	2/01/2022	C57243**	2/01/2022
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	Rolen Ahmad Akbar	1 January 2022																	
Zmmas Sdn Bhd	C5724***	2/01/2022																	
	C57243**	2/01/2022																	
4.4.5.7	The management shall establish a time recording system that makes working hours and overtime transparent for both employees and employer.			Conformity															
<p>Workers' attendance are monitored through "Checkroll Book". Working hours are in accordance to the employment agreement.</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	Conformity
Verified the working hours as indicate in the contract agreement were fully implemented y management and this were confirms during interview with the workers.		
4.4.5.9	Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements	Conformity
As per 4.4.5.3		
4.4.5.10	Other forms of social benefits should be offered by the employer to employees, their families or the community such as incentives for good work performance, bonus payment, professional development, medical care and health provisions	Conformity
Other social benefits offered to employee such Annual incentive, special gratitude for harvester, free electricity, fresh water, claimable medical treatment & housing amenities.		
4.4.5.11	In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities in compliance with the Workers' Minimum Standards Housing and Amenities Act 1990 (Act 446) or any other applicable legislation.	Conformity
Verified that the housing living quarters are provided with all basic amenities and facilities comply with Workers' Minimum Standard Housing and Amenities Act 1990. Based on the onsite visit and housing inspection records, it was found that the houses were in good condition. Observe the weekly housing inspection were done by management as seen the inspection record were made available during the audit.		
4.4.5.12	The management shall establish a policy and provide guidelines to prevent all forms of sexual harassment and violence at the workplace	Conformity
Manangement commitment of sexual harassment and violence prevention at workplace is evident in the "Polisi Kemasyarakatan Dan Hak Asasi Manusia"Social Policy". Refer to 4.4.5.1.		
4.4.5.13	The management shall respect the right of all employees to form or join trade union and allow workers own representative(s) to facilitate collective bargaining in accordance with applicable laws and regulations. Employees shall be given the freedom to join a trade union relevant to the industry or to organize themselves for collective bargaining. Employees shall have the right to organize and negotiate their work conditions. Employees exercising this right should not be discriminated against or suffer repercussions.	Conformity
The management's commitment to honor the workers' rights to join or form a trade union is evident in the "Polisi Kemasyarakatan Dan Hak Asasi Manusia"Social Policy". Refer to 4.4.5.1.		

4.4.5.14	Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation. Work by children and young persons is acceptable on family farms, under adult supervision, and when not interfering with their education. They shall not be exposed to hazardous working conditions.	Conformity
Refer to the employee register list and observed during site visit, there is no under age workers been hired by estate.		
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.	Conformity
<p>Continuous training programme for year 2023 has been planned by both estates management as seen in document Annual Training Plan for year 2023. Sample as follow :</p> <p>Document : Annual Training Plan Date: 1 January 2023 Ref no: MSPO/LWSB Training agenda:</p> <ol style="list-style-type: none"> 1. Legislation 2. OSH responsibility 3. Triple rinsing 4. Calibration on tools and equipment 5. First aid <p>OBS: 4.4.6.1 Zmmas Sdn Bhd The training record was found incomplete as the evaluation for the training are not yet completed for each training conducted as to ensure the information has been delivered and understand by employees</p>		
4.4.6.2	Training needs of individual employees shall be identified prior to the planning and implementation of the training programmes in order to provide the specific skill and competency required to all employees based on their job description.	Conformity
Referring to the Training Needs Analysis (TNA) form, the company has identify the training needs based on position and training required.		
4.4.6.3	A continuous training programme should be planned and implemented to ensure that all employees are well trained in their job function and responsibility, in accordance to the documented training procedure.	Conformity
<p>Seen record of training available keep in record. Following training were listed provided FY2023:</p> <p>Estate: Lingkaran Widuri</p> <ol style="list-style-type: none"> 1. Legisltation 2. Manuring operation 3. Spraying operation 4. Harvesting operation 5. First aid 6. Triple rinsing 		

Estate: Zmmas Sdn Bhd		
<ol style="list-style-type: none"> 1. Latihan pertolongan cemas 2. Program kesedaran dan cintai alam sekitar 3. Demostrasi basuhan 3x & tebuk tong racun 4. Latihan keselamatan dan kesihatan 5. Cara pemeriksaan tempat kerja 6. Latihan berkenaan racun perosak 7. Latihan meracun dan membaja 8. Latihan kecemasan 		
P5 Environment, Natural Resources, Biodiversity and Ecosystem Services		
Criterion 1	Environmental management plan	
Indicator	Requirement	Findings
4.5.1.1	An environmental policy and management plan in compliance with the relevant country and state environmental laws shall be developed, effectively communicated and implemented.	Conformity
<p>Lingkaran Widuri</p> <p>The company had established and maintained the documented Environmental Policy signed by Director, dated on 1 January 2023. Based on the policy provided, the management committed to:</p> <ol style="list-style-type: none"> 1. Comply with relevant acts and regulations 2. Monitor the consumption of non renewable energy in the estate operation 3. Promote 3R campaign among workers 4. Prohibit the Open Burning activities in the estate <p>Based on the interview session with the sample employees, they have awareness on the Company Environmental policy.</p>		
4.5.1.2	The environmental management plan shall cover the following: a) An environmental policy and objectives. b) The aspects and impacts analysis of all operations	Conformity
<p>a) As per 4.5.1.1</p> <p>b) Both estates management has maintained and documented the Environmental Aspect Impact Assessment (EAIA) as stated in the "Laporan Mengenalpasti Aktiviti Pencemaran Alam. Based on the EAIA provided, it was found that its covered estate operation such as:</p> <ol style="list-style-type: none"> 1. spraying 2. chemical mixing 3, manuring <p>No changes from previous assessment.</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.	Conformity
<p>Seen that the management had developed a environmental management plan as shown below:</p> <p>Document: Environmental management plan</p> <p>Date: 1 January 2023</p> <p>Prepared by: Yong Fwu Liang</p> <p>Action plan:</p> <ol style="list-style-type: none"> 1. Maintained the buffer zone signboard 2. To build a bund to control the chemical spillage in the chemical store 3. Recycle the usage of empty pesticide container for spraying activity 		

4. To provide recycle bins in the labor quarters

Estate: Zmmas Sdn Bhd

Document: Environmental management plan

Date: 1 Feb 2023

Action plan:

1. Pengurusan tong racun terpakai
2. Penstoran bahan kimia
3. Program kitar semula
4. Bancuhan racun

4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan	Conformity
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As per 4.5.1.3

4.5.1.5	An awareness and training programme shall be established and implemented to ensure that all employees understand the policy and objectives of the environmental management and improvement plans and are working towards achieving the objectives.	Conformity
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It was noted that the Management has conducted a training related to environment as shown below:

Estate	Document	Date	Topic
Lingkaran Widuri	Training record	19 January 2023	SW management
Zmmas Sdn Bhd	Training record	23 March 2023	Program kesedaran dan cintai alam sekitar
		6 March 2023	Demostrasi basuhan 3x & tebuk tong racun

4.5.1.6	Management shall organize regular meetings with employees where their concerns about environmental quality are discussed	Conformity
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The management had carried out a meeting to discuss on environmental matters as seen below:

Estate	Document	Date	Attendees
Lingkaran Widuri	Minutes of environmental meeting	10 April 2023	4
Zmmas Sdn Bhd	Minutes of environmental meeting	5 March 2023	17

Criterion 2 Efficiency of energy use and use of renewable energy

Indicator Requirement Findings

4.5.2.1	Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within an appropriate timeframe. There should be a plan to assess the usage of non-renewable energy including fossil fuel, electricity and energy efficiency in the operations over the base period.	Conformity
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The management is monitor the consumption of non-renewable energy for both diesel usage by maintaining the baseline value on monthly basis. The average of actual consumption by management as shown

below:

Estate	Document	Year	Estimated usage	Actual usage
Lingkaran Widuri	Diesel consumption	May 2023	6000L/month	4520L
		June 2023		4740L
Zmmas Sdn Bhd	NRE consumption	2022 (Diesel)	10,956.28L/year	1,281L/year
		2022 (Electricity)	6,000kWh/year	5,649kWh/year

4.5.2.2	The oil palm premises shall estimate the direct usage of nonrenewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations. This shall include fuel use by contractors, including all transport and machinery operations.	Conformity
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As per 4.5.2.1

4.5.2.3	The use of renewable energy should be applied where possible	Conformity
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Lingkaran Widuri
Visual observation in the estate confirmed that the management is using solar as source of electricity in the estate

Zmmas Sdn Bhd
It was observed during audit day that the management is using solar power energy lights and electric fencing to control elephant intrusion.

Criterion 3	Waste management and disposal	
Indicator	Requirement	Findings
4.5.3.1	All waste products and sources of pollution shall be identified and documented.	Conformity

Both estate management had developed and documented the Waste Management Plan as below:

Estate: Lingkaran Widuri
Document: Waste Management Plan
Prepared by: Yong Fwu Liang
Date: 1 January 2023
Prepared by:
Waste identified:
1. Empty pesticide container
2. Empty fertilizer bags
3. Drinking plastic bottles / aluminium cans

Estate: Zmmas Sdn Bhd
Document: Waste Management Plan
Waste identified:
(i) Types of waste: Domestic Waste (Non Recyclable Wastes)
Source: Line Site, Office
Item Description: Disposal of rubbish
Action to be taken: Provide rubbish pit/ landfill

(ii) Types of waste: Recycle Waste
Source: Premixing
Item Description: Disposal of empty pesticides container
Action to be taken: Establish SOP to rinse and puncture pesticides containers

4.5.3.2	A waste management plan to avoid or reduce pollution shall be developed and implemented. The waste management plan should include measures for: a) Identifying and monitoring sources of waste and pollution. b) Improving the efficiency of resource utilization and recycling of potential wastes as nutrients or converting them into value-added by-products.	Conformity															
<p>Referring to the waste management cited in 4.5.3.1 and sighted plan for the reduce pollution as below: Estate: Lingkaran Widuri a) Domestic waste – to conduct proper training on domestic waste management b) Empty container –to reuse for premix chemical/to disposed empty container if triple rinsing done.</p>																	
4.5.3.3	The management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal.	Conformity															
<p>Both estates management had established and maintained the Pengendalian Bahan Kimia" dated 01/12/2018. Seen also the inventory record of schedule waste generated by the management. It was noted during audit day that the current practices for empty pesticide containers is stored and reused for spraying activities. Seen also the E-Swis inventory record, ref no: 03SX07CZ maintained by the management. As at June 2023, estate had generated wastes such as SW305, SW 306, SW 409 and SW 410.</p> <p>Seen also record of disposal as shown below:</p>																	
<table border="1"> <thead> <tr> <th data-bbox="177 1021 395 1061">Estate</th> <th data-bbox="395 1021 611 1061">Document</th> <th data-bbox="611 1021 826 1061">Ref no:</th> <th data-bbox="826 1021 1042 1061">Date</th> <th data-bbox="1042 1021 1257 1061">Contractor</th> <th data-bbox="1257 1021 1473 1061">SW Disposed</th> </tr> </thead> <tbody> <tr> <td data-bbox="177 1061 395 1144">Lingkaran Widuri</td> <td data-bbox="395 1061 611 1144">Consignment note for SW</td> <td data-bbox="611 1061 826 1144">32208</td> <td data-bbox="826 1061 1042 1144">26 June 2023</td> <td data-bbox="1042 1061 1257 1144">Rengkas Maju Sdn Bhd</td> <td data-bbox="1257 1061 1473 1144">SW 305</td> </tr> </tbody> </table>						Estate	Document	Ref no:	Date	Contractor	SW Disposed	Lingkaran Widuri	Consignment note for SW	32208	26 June 2023	Rengkas Maju Sdn Bhd	SW 305
Estate	Document	Ref no:	Date	Contractor	SW Disposed												
Lingkaran Widuri	Consignment note for SW	32208	26 June 2023	Rengkas Maju Sdn Bhd	SW 305												
<p>Zmmas Sdn Bhd It was noted during audit day that the current practices for empty pesticide containers is stored and reused for spraying activities and some been sent to the recycling company as shown in evidence below: Ref no: 19653 Date: 24/05/2023 Quantity: 15kg</p>																	
4.5.3.4	Empty pesticide containers shall be punctured and disposed in an environmentally and socially responsible way, such that there is no risk of contamination of water sources or to human health. The disposal instructions on manufacturer's labels should be adhered to. Reference should be made to the national programme on recycling of used HDPE pesticide containers.	Conformity															
<p>Lingkaran Widuri Observe during site visit, the schedule waste store was in good condition. The empty containers were reused by the estate for premixing and labeled accordingly.</p>																	

4.5.3.5	Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourses.	OFI														
<p>Domestic Waste in the estate is collected and dump in the estate. During site visit, it was noted that the rubbish pit was in good condition where the risk of contamination was minimized.</p> <p>OFI: 4.5.3.5 Lingkar Widuri Observed during site visit, there were plastic drinking bottles dumped in the rubbish pit. Though the location of estate is far from the nearby municipal area, the management is encouraged to segregate the recyclable wastes and disposed through recycle company.</p>																
Criterion 4	Reduction of pollution and emission															
Indicator	Requirement	Findings														
4.5.4.1	An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, scheduled wastes, solid wastes and effluent	Conformity														
As per 4.5.1.2b																
4.5.4.2	An action plan to reduce identified significant pollutants and emissions shall be established and implemented	Conformity														
Sources of pollution within "Laporan Mengenalpasti Aktiviti Pencemaran Alam dan Pelan Tindakan Untuk Mengurangkan Pencemaran". The report has identified the mitigation action to reduce the identified pollutants and emissions accordingly. Evidence as below:																
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Estate	Document	Ref no	Inspection date	Valid until	Lorry no											
Lingkar Widuri	PUSPAKOM service record	PLZNPR81KLP100086	21/03/2023	27/09/2023	CEH1293											
Criterion 5	Natural water resources															
Indicator	Requirement	Findings														
4.5.5.1	The management shall establish a water management plan to maintain the quality and availability of natural water resources (surface and ground water). The water management plan may include:															
a) Assessment of water usage and sources of supply.		Conformity														
<p>Lingkar Widuri Management is using natural spring water for domestic consumption. The assessment usage was seen detailed out in the letter of approval from Jabatan Sumber Air Kelantan as stated in 4.3.1.1. The drinking water for workers are supplied using mineral/drinking water.</p> <p>Zmmas Sdn Bhd Verified there is no natural water used by estate.</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		Conformity														
Observed during site visit to both estates and based on the interview session with the management representatives confirms that no natural waterways traverse through the estate																
c) Ways to optimize water and nutrient usage to reduce wastage (e.g. having in place systems for re-use, night application, maintenance of equipment to reduce leakage,		Conformity														

collection of rainwater, etc.).		
Estate has collecting the rain into the tank for building available in the estate. Observed during site visit, it was found that the management is preserving the buffer zone areas and maintaining road-side drains.		
d) Protection of water courses and wetlands, including maintaining and restoring appropriate riparian buffer zones at or before planting or replanting, along all natural waterways within the estate.		Conformity
Observed during site visit, it was confirmed that the buffer zone area along the natural stream are maintained accordingly by the management. Seen also the signboard being placed and maintained at the buffer zone area.		
e) Where natural vegetation in riparian areas has been removed, a plan with a timetable for restoration shall be established and implemented.		Conformity
No evidence of natural vegetation removal within the buffer zone.		
f) Where bore well is being use for water supply, the level of the ground water table should be measured at least annually.		Conformity
No bore well is used for water supply.		
4.5.5.2	No construction of bunds, weirs and dams across main rivers or waterways passing through an estate.	Conformity
Site review confirmed that there was no incidents of bunds, weirs and damns construction observed along estate waterways at this point of audit.		
4.5.5.3	Water harvesting practices should be implemented (e.g. water from road-side drains can be directed and stored in conservation terraces and various natural receptacles).	Conformity
The establishment of the water drainage system in the Estate was dedicated predominantly to collect rainwater for effective palm tree irrigation, nutrient uptake and soil moisture conservation.		
Criterion 6	Status of rare, threatened, or endangered species and high biodiversity value area	
Indicator	Requirement	Findings
4.5.6.1	Information shall be collated that includes both the planted area itself and relevant wider landscape-level considerations (such as wildlife corridors). This information should cover:	
a) Identification of high biodiversity value habitats, such as rare and threatened ecosystems, that could be significantly affected by the grower(s) activities.		Conformity
Refer to Biodiversity Management Report dated 1 May 2019 established and maintained by both estates, sighted the identification of the species such as: Estate: Lingkaran Widuri 1) Wild bores- Status IUCN: LC 2) Monkeys- Status IUCN; LC 3) Landak raya- Status IUCN: LC 4) Lizards: Status IUCN: LC 5) Owls: Status IUCN: LC 6) Ayam Hutan: Status IUCN: LC Estate: Zmmas Sdn Bhd 1) Wild bores- Status IUCN: LC		

<p>2) Landak raya- Status IUCN: LC 3) Lizards: Status IUCN: LC 4) Owls: Status IUCN: LC 5) Ayam Hutan: Status IUCN: LC No changes during previous assessment.</p>		
<p>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.</p>		<p>Conformity</p>
<p>As per 4.5.6.1a</p>		
<p>4.5.6.2</p>	<p>If rare, threatened or endangered species, or high biodiversity value, are present, appropriate measures for management planning and operations should include:</p>	
<p>a) Ensuring that any legal requirements relating to the protection of the species are met</p>		<p>Conformity</p>
<p>Referring to the Biodiversity Management Plan dated on 1 January 2023 prepared by both estates, seen the action plan such as:</p> <ol style="list-style-type: none"> 1. Planting of beneficial plants such as tunera and cassia in the estate 2. Maintain related signages pertaining wildlife in the estate 3. To maintain signboard of No Hunting in the estate 		
<p>b) Discouraging any illegal or inappropriate hunting, fishing or collecting activities and developing responsible measures to resolve human-wildlife conflicts</p>		<p>Conformity</p>
<p>Based on the interview session with the management representatives, no any discouraging illegal or inappropriate hunting, fishing or collecting activities was carried out in the estate. Seen also the signboard of No hunting was placed in the estate to discouraging illegal hunting,</p>		
<p>4.5.6.3</p>	<p>A management plan to comply with Indicator 1 shall be established and effectively implemented, if required.</p>	
<p>Observe during site visit, the signages are properly maintained by the estate management.</p>		
<p>Indicator 7</p>	<p>Zero burning practices</p>	
<p>Indicator</p>	<p>Requirement</p>	<p>Findings</p>
<p>4.5.7.1</p>	<p>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.</p>	
<p>The management had established and maintained the documented "Polisi Alam Sekitar" dated on 1 January 2023 approved by the Director. IT was noted also that based on the Waste Management Plan, the management commit to prevent open burning by providing landfill area away from water course and residential area.</p> <p>Observed during site visit to both estates, there was no traces of open burning.</p>		

4.5.7.2	A special approval from the relevant authorities shall be sought in areas where the previous crop is highly diseased and where there is a significant risk of disease spread or continuation into the next crop.	Conformity
Not applicable, no special approval requested and no required by estate management.		
4.5.7.3	Where controlled burning is allowed, it shall be carried out as prescribed by the Environmental Quality (Declared Activities) (Open Burning) Order 2003 or other applicable laws.	Conformity
Not applicable, no special approval requested and no required by estate management.		
4.5.7.4	Previous crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched.	Conformity
Not applicable, no special approval requested and no required by estate management.		
P6: Best Practices		
Criterion 1	Site management	
Indicator	Requirement	Findings
4.6.1.1	Standard operating procedures shall be appropriately documented and consistently implemented and monitored.	Conformity
<p>The management had established and maintained the documented Standard Operating Procedures for estate operation such as:</p> <ol style="list-style-type: none"> 1. Menuai 2. Membaja 3. Pengurusan rumpai 4. Menebas dan mencantas anak kayu 5. Mengangkut BTS ke kilang/ pusat pengumpulan buah (Kebolehejakan) <p>Lingkaran Widuri During day of audit, there was no estate activities conducted</p> <p>Zmmas Sdn Bhd During site visit to observe harvesting activities performed by the harvester, it was noted that the harvesters has some knowledge on company SOP. The FFB harvested were found to be as per ripeness standard and harvesters were wearing PPE accordingly.</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.	Conformity
<p>Lingkaran Widuri Verified the estates area mostly is a undulating to hilly area. Sighted during site visit management maintain the soil conservation to prevent erosion by carried out selective spraying for woodies at the drain and terrace area.</p> <p>Zmmas Sdn Bhd No evidence of chemical application by blanket spraying an effect the soil or surface contamination. No hilly area or slopping land.</p>		
4.6.1.3	A visual identification or reference system shall be established for each field.	Conformity
Verified that visual identification system for reference in respect of each planted field has been established.		
Criterion 2	Economic and financial viability plan	
Indicator	Requirement	Findings

4.6.2.1	A documented business or management plan shall be established to demonstrate attention to economic and financial viability through long-term management planning.	Conformity
<p>The management has prepared an "Anggaran Kos Dan Hasil Ladang" FY2023, which as stated in the evidence below:</p> <p>Estate: Lingkaran Widuri Document: Estate budget Date: 24 June 2-23 Prepared by: Zuraini Ibrahim</p> <ol style="list-style-type: none"> 1. Anggaran hasil (MT) 2. Operational cost <ol style="list-style-type: none"> 2.1 Petrol, diesel, admin etc 2.2 fertilizer and chemical 2.3 leased payment 2.4 etc 3. Replanting 		
4.6.2.2	Where applicable, an annual replanting programme shall be established. Long term replanting programme should be established and review annually, where applicable every 3-5 years	Conformity
<p>Lingkaran Widuri As per 4.6.2.1. Observed during site visit, the replanting is yet to be conducted by estate</p> <p>Zmmas Sdn Bhd Verified there was no plan for replanting in next 5 years. There was only previous replanting in year 2022 which still in progress for re-supply for the seedling due to elephant attack.</p>		
4.6.2.3	<p>The business or management plan may contain:</p> <ol 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. 	Conformity
Refer to 4.6.2.1		
4.6.2.4	The management plan shall be effectively implemented and the achievement of the goals and objectives shall be regularly monitored, periodically reviewed and documented.	Conformity
<p>Lingkaran Widuri Estate monitored the achievement of estate performance based on monthly FFB submission report sent to the Directors. Matters discussed include:</p> <ol style="list-style-type: none"> 1. Achievement of FFB productivity 2. Controlled operational cost 		

Criterion 3	Transparent and fair price dealing				
Indicator	Requirement	Findings			
4.6.3.1	Pricing mechanisms for the products and other services shall be documented and effectively implemented.	Conformity			
The management had made an agreement with contractor signed by both parties as seen in the evidence below:					
	Estate	Document	Date	Contractor	Job offered
	Lingkaran Widuri	Contract agreement	25 August 2018	Romzi Abdul Hamid	Harvesting Pruning Manuring Loading Spraying
Zmmas Sdn Bhd Verified the management has maintained the documented evidence of pricing mechanism with FFB purchaser (Sime Darby Plantation Berhad), agreement no #P/P/1222/FFB04072L with effective date between 01/01/2023 - 31/12/2023					
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner	Conformity			
Refer to the payment voucher was made in timely manner and according as agreed by both parties in the agreement. Sample of evidence as followed:					
	Estate:	Document:	Month:	Date:	
	Lingkaran Widuri	Payment slip	April 2023	5 May 2023	
Criterion 4	Contractor				
Indicator 1	Requirement	Findings			
4.6.4.1	Where contractors are engaged, they shall understand the MSPO requirements and shall provide the required documentation and information	Conformity			
Lingkaran Widuri Evidence of contract agreement with the service provider were reviewed and verified. Training to inculcate the awareness on MSPO were provided to the service providers as seen in 4.4.6.1.					
Zmmas Sdn Bhd Verified there was no contractor engaged by company during time of review.					
4.6.4.2	The management shall provide evidence of agreed contracts with the contractor.	Conformity			
The management had made an agreement with contractor signed by both parties as seen in the evidence below:					
	Estate	Document	Date	Contractor	Job offered
	Lingkaran Widuri	Contract agreement	25 August 2018	Romzi Abdul Hamid	Harvesting Pruning Manuring Loading Spraying

4.6.4.3	The management shall accept MSPO approved auditors to verify assessments through a physical inspection if required	Conformity
As per 4.6.4.1		
4.6.4.4	The management shall be responsible for the observance of the control points applicable to the tasks performed by the contractor, by checking and signing the assessment of the contractor for each task and season contracted	Conformity
Noted that the management closely monitored the contractor's task by monitoring the tonnage of FFB harvested through sales records and FFB monthly statement		
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.	Select
Not Applicable		
4.7.1.2	No conversion of Environmentally Sensitive Areas (ESAs) to oil palm as required under Peninsular Malaysia's National Physical Plan (NPP) and the Sabah Forest Management Unit under the Sabah Forest Management License Agreement. For Sabah and Sarawak, new planting or replanting of an area 500ha or more requires an EIA. For areas below 500ha but above 100ha, a Proposal for Mitigation Measures (PMM) is required	Select
Not Applicable		
Criterion 2	Peat Soil	
Indicator	Requirement	Findings
4.7.2.1	New planting and replanting may be developed and implemented on peat land as per MPOB guidelines on peat land development or industry best practice.	Select
Not Applicable		
Criterion 3	Social and Environmental Impact Assessment (SEIA)	
Indicator	Requirement	Findings
4.7.3.1	A comprehensive and participatory social and environmental impact assessment shall be conducted prior to establishing new plantings or operations.	Select
Not Applicable		
4.7.3.2	SEIA shall include previous land use or history and involve independent consultation as per national and state regulations, via participatory methodology which includes external stakeholders.	Select
Not Applicable		
4.7.3.3	The results of the SEIA shall be incorporated into an appropriate management plan and operational procedures developed, implemented, monitored and reviewed.	Select
Not Applicable		

4.7.3.4	Where the development includes smallholder schemes of above 500ha in total or small estates, the impacts and implications of how each scheme or small estate is to be managed should be documented and a plan to manage the impacts developed, implemented, monitored and reviewed.	Select
Not Applicable		
Criterion 4	Soil and topographic information	
Indicator	Requirements	Findings
4.7.4.1	Information on soil types shall be adequate to establish the long-term suitability of the land for oil palm cultivation	Select
Not Applicable		
4.7.4.2	Topographic information shall be adequate to guide the planning of planting programmes, drainage and irrigation systems, roads and other infrastructure	Select
Not Applicable		
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.	Select
Not Applicable		
4.7.5.2	Where planting on fragile and marginal soils is proposed, plans shall be developed and implemented to protect them and to minimize adverse impacts (e.g. hydrological) or significantly increased risks (e.g. fire risk) in areas outside the plantation.	Select
Not Applicable		
4.7.5.3	Marginal and fragile soils, including excessive gradients and peat soils, shall be identified prior to conversion	Select
Not Applicable		
Criterion 6		
Indicator	Requirements	Findings
4.7.6.1	No new plantings are established on recognised customary land without the owners' free, prior and informed consent, dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions	Select
Not Applicable		
4.7.6.2	Where new plantings on recognised customary lands are acceptable, management plans and operations should maintain sacred sites.	Select
Not Applicable		
4.7.6.3	Where recognized customary or legally owned lands have been taken-over, the documentary proof of the transfer of rights and of payment or provision of agreed compensation shall be made available	Select
Not Applicable		
4.7.6.4	The owner of recognised customary land shall be compensated for any agreed land acquisitions and relinquishment of rights, subject to their free prior informed consent and negotiated agreement.	Select

Not Applicable		
4.7.6.5	Identification and assessment of legal and recognised customary rights shall be documented.	Select
Not Applicable		
4.7.6.6	A system for identifying people entitled to compensation and for calculating and distributing fair compensation shall be established and implemented.	Select
Not Applicable		
4.7.6.7	The process and outcome of any compensation claims shall be documented and made publicly available.	Select
Not Applicable		
4.7.6.8	Communities that have lost access and rights to land for plantation expansion should be given opportunities to benefit from the plantation development.	Select
Not Applicable		