



MSPO INITIAL CERTIFICATION SUMMARY REPORT

Standard:	MS2530-3:2013 (Part 3) General Principles for Oil Palm Plantations and Organized Smallholders	
Type of Certification:	Group Certification	
Organization:	LS SURIA PLANTATION SDN BHD [291190-V]	
Main Office Address:	2nd Floor, 96 Jalan Petanak, 93100, Kuching, Sarawak.	
Phone/Fax No:	Tel: 019 224 9401	Fax:
Email / Website	Issuriaplantation@gmail.com	Website:
Plantation Site Address:	Lot 41, 45, 46, Block 11, Gading-Lundu, Lundu, 94500, Kuching, Sarawak.	
Project No:	BQAS/LSSB/017/12/19	December, 2019
Certification Body:	BQAS Certification (M) Sdn Bhd (11179994-x) Sublot 6, 2nd Floor, Block A, Kings' Center, Simpang Tiga, 93350, Kuching, Sarawak. Accreditation No: [MSPO 06092019 CB 0015]	
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Documented by:	Wilfred S Landong	Lead Auditor
Certified by:	Patrick Sibat	20 12 2019
Certificate issued on:	25 12 2019	Validity: 25 12 2019 to 24 12 2024

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EXECUTIVE SUMMARY

This is an Initial Certification Audit & scope is Group Certification of LS SURIA PLANTATION SDN BHD [LSSB] [677945-K] and its' sister company AKTIF MUHIBBAH SDN BHD [AMSB] [719713-V] under the Standards MSPO MS2530-3:2013 for Oil Palm Plantations & Organized Smallholders. In this initial certification, LSSB is the audited organization [representative sample]. AMSB will be audited in 2020 1st Year Surveillance Audit.

LSSB registered address is located at **2ND Floor, 96, Jalan Petanak, 93100, Kuching, Sarawak**; whereas AMSB registered address is at **BJ203, 1st Floor, Batu Kawah New Township, Jalan Batu Kawah, 93250, Kuching, Sarawak**.

LSSB is located at Geo-coordinates N01°36'49.4" E109°46'.40.2"; with address @ **Lot 41, 45 & 46, Block 11, Gading-Lundu, Lundu 94500, Kuching, Sarawak**. approximately 14 kilometers from Lundu Town. Established in 2005, the Plantation consist a total certified area of 460.05 Hectares of lowland with mixture of peat/mineral type soil. Planted area is also 460.05 hectares.

LSSB employed a total headcount of 36 fulltime employees [8 staffs & 28 workers]; 60% of the plantation workforce are local; 40 % are foreign workers. Plantation lands is rented vide Legal Agreement between **Land Custody and Development Authority of Sarawak (LCDA) as landowner & LS Suria Plantation Sdn Bhd as tenant**.

AMSB is located at Geo-coordinates N01°36'99.6" E109°45'.45.05"; contiguous with LSSB; with address @ **NCR Land, Kampung Opek, Biawak, Lundu, 94500, Kuching, Sarawak**; approximately 11 kilometers from Lundu Town. Established in 2005, the Plantation consist a total certified area of 100 Hectares of lowland with mixture of peat/mineral type soil. Planted area is also 100 hectares.

AMSB employed a total headcount of 5 fulltime employees [1 staffs & 5 workers]; 60% of the plantation workforce are local; 40 % are foreign workers. Plantation lands is rented vide Legal Agreement between **Land Custody and Development Authority of Sarawak (LCDA) as landowner & LS Suria Plantation Sdn Bhd as tenant**.

LSSB is the principal manager and controller of both estates.

The assessment method used follows principles of **3P** (Paper, Practice & People).

This certification assessment is a sampling process where management systems effectiveness & efficiency are confirmed via an Audit Trail that the Auditor established to make an accurate conclusion. Information & data were systematically gathered & documented from interviews [with a cross section random sample of stakeholders], observations of process and activities, field audits & review of documentations and records. Assessments were done at the Plantation/Site Office during both Stage 1 & Stage 2 Audits.

Stage 1 Audit was conducted on 07 & 08 October 2019 & Stage 2 on 27 to 28 November 2019 respectively. 3 Auditors were assigned to do the Assessments; clocking a total of 8 Mandays to complete the Audits.

There were 7 Findings in Stage 1 Audit classified as AWF (acceptable with findings noted); as follows:

- Management system manual
- Training program
- Non-renewable energy estimation
- Environmental policy
- Internal audit
- Management review
- Process for internal and external communication

The corrective action report (CAR) raised for these findings were closed out on 15 11 2019.



In Stage 2, 4 OFI [opportunity for improvement] were recorded. As follows:

- Environmental Policy
- Economic & Financial Liability Plan
- Reduction of pollution and emission
- Waste management and disposal

The corrective action report (CAR) raised for these findings were closed out on 04 12 2019.

In both Audit Stages, dialogues and interviews were conducted with stakeholders [workers, local communities, landowner & other land users] to gauge understanding of MSPO principles, applications & its importance and relevance to sustainable growth and production of palm oil products. Also assessed were their opinion & working relationship with LSSB Management and this was found to be positive. Local communities were also allowed access and use of roads within the plantation.

Plantation workers are remunerated in accordance to regulatory minimum wages; and living conditions in the Estate meet minimum requirements of health & safety regulations.

Available amenities in both estates include treated water, domestic waste collection & disposal, electricity and telecommunication services.

The Audit team has conducted a rigorous assessment of SPSB and it is evidenced that it has complied & conformed to MSPO2530-3:2013 Certification standards, conditions & requirements.

Conclusively, the Lead Auditor therefore, recommended that upon conclusion and closure of [OFI] of Stage 2 Audit LS Suria Plantation Sdn Bhd Group be certified under MSPO Standards MS2530-3:2013.



1. INTRODUCTION

This is an Initial Certification Audit & scope is Group Certification of LS SURIA PLANTATION SDN BHD [LSSB] [677945-K] and its' sister company AKTIF MUHIBBAH SDN BHD [AMSB] [719713-V] under the Standards MSPO MS2530-3:2013 for Oil Palm Plantations & Organized Smallholders. In this initial certification, LSSB is the audited organization [representative sample]. AMSB will be audited in 2020 1st Year Surveillance Audit.

LSSB & AMSB started its MSPO Certification initiative in the beginning of 2109. Approximately a year was undertaken to prepare itself for the MSPO certification exercise.

The Plantation Owner/Director & shareholders had been palm oil planter for 15+ years. The Estate Manager had been in Oil Palm plantation business for more than ten years and had attended various seminars & workshops on MSPO; and had gained adequate basic knowledge on implementation of the MSPO standards.

This report presents the assessments, findings & recommendations on certification evaluation of LSSB Group which is seeking certification under MSPO MS2530-3:2013.

This is an Initial Certification Audit to assess the entity's preparedness, compliance & conformance to MSPO Standards MS2530-3:2013 (Part 3: General Principles for Oil Palm Plantations and Organized Smallholders).

1.1. INFORMATION: CERTIFICATION ASSESSMENT

Type of Assessment:	<ul style="list-style-type: none"> Initial Certification Audit
Scope of MSPO Certification:	<ul style="list-style-type: none"> Group Certification
MSPO Standard:	<ul style="list-style-type: none"> MS2530-3:2013
Geo-Coordinates:	<ul style="list-style-type: none"> LSSB: N01°36'49.4" E109°46'.40.2" AMSB: N01°36'99.6" E109°45'.45.05"

1.2. INFORMATION: CERTIFIED ENTITY

Note: This is Multiple Sites Certification

	Site Name & Address
1.	Name: LS SURIA PLANTATION SDN BHD Address: Lot 41, 45 & 46 Block 11, Gading-Lundu, Lundu, 94500, Kuching, Sarawak.
2.	Name: AKTIF MUHIBBAH SDN BHD Address: NCR Land, Kampung Opek, Biawak, Lundu, 94500, Kuching, Sarawak

A. LS SURIA PLANTATION SDN BHD

Company Name:	LS SURIA PLANTATION SDN BHD	Registration No: [677945-K]
Main Office Address:	2 ND FLOOR, 96 JALAN PETANAK, 93100, KUCHING, SARAWAK	
Site Address	Lot 41, 45 & 46 Block 11, Gading-Lundu, Lundu, 94500, Kuching, Sarawak.	
Primary Function:	<input checked="" type="checkbox"/> Plantation/Organized Smallholders <input type="checkbox"/> Mill	
Management Contact details:		
Name	Job Title	Mobile Telephone Email



Soo Pak Leong	Plantation Manager	019 224 9401		Issuriaplantation@gmail.com
Lee Tiang Hee	Managing Director	012 287 3002		Issuriaplantation@gmail.com
Headcount:	Staff: 8	General Workers: 28		Total: 36
MPOB License No:	5330 4700 2000	Expiry Date: 30 09 2020		
Scope of Activity:	Palm Oil Plantation			
Date of Establishment	2005	Geo-Coordinates	N01°36'49.4" E109°46'.40.2"	
Certified Area:	460.05 hectares	Planted Area	460.05 hectares	
FFB Production (actual) 2018:	10278MT	FFB Production (estimate) 2019	11000MT	
Sources of FFB	Own estate	Main FFB purchaser	FGV Trading SB	
No of Planting Blocks	14	No of Palm trees	65787	
Palm Species	DXP [Felda], AAR	Age Range of Palm Trees	8 – 12 year	
Topography		Soil Type	Sandy loam	
Land Status: Ownership	<input type="checkbox"/> Own Land	<input checked="" type="checkbox"/> Rented	<input type="checkbox"/> Joint Venture	
Other Sustainability Certification:	Nil			

B. AKTIF MUHIBBAH SDN BHD

Company Name:	AKTIF MUHIBBAH SDN BHD			Registration No: [677945-K]
Main Office Address:	BJ203, 1 st Floor, Batu Kawah New Township, Jalan Batu Kawah, 93250, Kuching Sarawak			
Site Address	NCR Land, Kampung Opek, Biawak, Lundu, 94500, Kuching, Sarawak			
Primary Function:	<input checked="" type="checkbox"/> Plantation/Organized Smallholders <input type="checkbox"/> Mill			
Management Contact details:				
Name	Job Title	Mobile	Telephone	Email
Soo Pak Leong	Plantation Manager	019 224 9401		Issuriaplantation@gmail.com
Lee Tiang Hee	Managing Director	012 287 3002		Issuriaplantation@gmail.com
Headcount:	Staff: 1	General Workers: 4		Total: 5
MPOB License No:	5220 2000 2000	Expiry Date: 30 06 2020		
Scope of Activity:	Palm Oil Plantation			
Date of Establishment	2005	Geo-Coordinates	N01°36'99.6" E109°45'.45.05"	
Certified Area:	100.00 hectares	Planted Area	100.00 hectares	
FFB Production (actual) 2018:	4756MT	FFB Production (estimate) 2019	5000MT	
Sources of FFB	Own estate	Main FFB purchaser	RSB Lundu Palm Oil Mill SB	
No of Planting Blocks	9	No of Palm trees	12248	
Palm Species		Age Range of Palm Trees	10 – 12 years	
Topography		Soil Type	Sandy loam	
Land Status: Ownership	<input type="checkbox"/> Own Land	<input checked="" type="checkbox"/> Rented	<input type="checkbox"/> Joint Venture	
Other Sustainability Certification:	Nil			



2. THE AUDIT TEAM

Audit Stage	Name:	Role
Stage 1	Wilfred S Landong	Lead Auditor
	Duke Ladin	Auditor
Stage 2	Wilfred S Landong	Lead Auditor
	Robert Tella Gunjom	Auditor

A. Wilfred S Landong

Lead Auditor

i. Qualifications:

- Advanced Dip in Business & Management, UK
- Degree in Marketing, UK
- Masters in Marketing, UK
- Successfully completed MSPO Lead Auditor Course (Pioneer Group) on 30th January, 2015

ii. Working Career & Experience:

Year ended	Employer	Highest Job
1980	Cigarette Importers & Distributor	• Area Executive
1990	Sebor Sarawak Sdn Bhd	• Divisional Manager
1997	Gillette (M) Sdn Bhd	• Country Manager
1999	Zuelling (M) Sdn Bhd	• Sales & Marketing Director
2002	TimeDotCom. Bhd	• Vice President
2012	Sarawak Forestry Corporation Sdn Bhd	• General Manager
Present	BQAS Certification (M) Sdn Bhd	• Managing Director

iii. Relevant MSPO Related Credentials:

Sarawak Forestry Corporation Sdn Bhd

- Pioneer GM of Sarawak Forestry Corporation SB (SFC), a wholly owned Company of Sarawak Government; responsible for formulating and implementing the Company's organization structure, policies, regulations, procedures etc. Custodian of accreditation & certification related to management of Protected areas & Biodiversity conservation.
- During tenure of office, Certification achieved included ISO9001 (2004), ISO14001(2004), OHSAS1800 (2007)
- Intimate knowledge of sustainable forestry management and regulatory requirements enhanced a clear perspective & understanding of how palm oil industry should be managed sustainably.
- Highly conversant & knowledgeable on Sarawak Forests Ordinances, Wildlife Protection Ordinance, Land Code, Native/NCR land laws; easily can relate and apply to governance and implementation of MSPO Principles & guidelines.

BQAS Certification (M) Sdn Bhd



- As MD of BQAS responsible for the formulation & implementation of Quality Manual, Policies & Procedures as required for Accreditation as Certified Body by Department of Standards Malaysia (DSM) under ISO/IEC 17021-1.
- Top management accountability & responsibility to ensure BQAS conformance & compliance on operations, implementation & administration of MSPO MS2530:2013 as required by the owner of the Standard (MPOCC).

C.	Robert Tella Gunjom	• Auditor
Qualifications		
<ul style="list-style-type: none"> • Senior Cambridge Certificate • Completed Train the Trainer Course by HRDF in August 2018 • Completed MSPO Auditor Course in September 2018 		
Working Career & Experience:		
<ul style="list-style-type: none"> • Join Royal Malaysian Navy (RMN) in 1981 • Retired from RMN in 2007 with the rank of Lieutenant Commander 		
Relevant MSPO Related Credentials:		
<ul style="list-style-type: none"> • Undergone training and practiced in the following <ul style="list-style-type: none"> • Total Quality Management (TQM) • Integrated Logistics Support (ILS) 		

B.	Duke Ladin	Auditor in Training
i. Qualifications		
<ul style="list-style-type: none"> • Bemidji State University, Bemidji, Minnesota, USA in 1999 • Bachelor of Arts (Hons) in Management, Open University Malaysia [OUM] 2016 • Successfully completed MSPO Auditor Course in February 2019 		
ii. Working Career & Experience		
<ul style="list-style-type: none"> • Oil Palm Planter [MPOB License 4528 2700 1000 since 2009] • Contractor – Construction Company [2014-2017] • Project Manager [2007-2013] 		
iii. Relevant MSPO Related Credentials:		
<ul style="list-style-type: none"> • As an Oil Palm Planter, highly conversant and experienced in operating Oil Palm Smallholding Company • Practical experience in Palm Oil Business & Business management practices. 		



3. THE AUDIT METHODOLOGY

This certification assessment is a SAMPLING process where management systems effectiveness & efficiency are confirmed via an audit trail that the Auditor established to make an accurate conclusion

Information gathering Data collection from	<p>Interviews – staffs, contractors, local communities, FFB suppliers & other stakeholders</p> <ul style="list-style-type: none"> • Observation of process & activities • Review of documentations & records • Site visits • Field inspections
Assessment method	<p>Paper</p> <ul style="list-style-type: none"> • Assessing past implementations from records, reports of the management system <p>Practice</p> <ul style="list-style-type: none"> • Assessing current implementation from observing current practices <p>People</p> <ul style="list-style-type: none"> • Assessing future maintenance from interviewing personnel on understanding & assessing competencies.

Stage 1: Audit Findings Classification

Term	Meaning / Description
Acceptable	<ul style="list-style-type: none"> • Fulfilled requirement of audited standard
Acceptable with findings noted	<ul style="list-style-type: none"> • Demonstrate conformity. There are, however, improvement opportunity identified that will benefit the organization
Not acceptable	<ul style="list-style-type: none"> • Demonstrate absence or total breakdown of system to meet standard requirement

Stage 2: Audit Findings Classification

Term	Meaning	Description
YES	Compliance	<ul style="list-style-type: none"> • Fulfilled requirement of audited standard
OFI	Opportunity for improvements	<ul style="list-style-type: none"> • Demonstrate conformity. There are, however, improvement opportunity identified that will benefit the organization
NO (minor NC)	Minor non conformity	<ul style="list-style-type: none"> • Non-compliance to standard requirements or company's SOP; or are issues that when combined, jeopardized the functioning of the system
NO (major NC)	Major non conformity	<ul style="list-style-type: none"> • Demonstrate absence or total breakdown of system to meet standard requirement, or a number of minor NC against a clause of standard requirements / at a particular area. Of last assessment that are not effectively addressed will be classified as major NC.



4. THE AUDIT PLAN

4.1. AUDIT SITES:

For both Stage 1 & Stage 2 the Audit Team performed assessments at:

- Field / Plantation & Estate site office / premises / workers & staff quarters & facilities

4.2. STAGE 1 AUDIT PROGRAM:

Date: 07 & 08 October 2019	No of Auditors: 2	No of Mandays: 4
Day 1	Plantation / Field Inspection / Sites / Facilities Audit / Stakeholders Consultation	
Day 2	Documentation Audit / Presentation & Discussion / Audit Report & Findings	

4.2.1. STAGE 1 AUDIT PARAMETERS

- Basic information about the entity
- Management system: scope & documentation
- Evaluation of location/site specific conditions
- Review understanding regarding requirements of the MSPO Standards (key performance, processes, objectives)
- Related statutory & regulatory aspects & compliance
- Land status/legality
- MSPO policies, procedures
- Management Manual
- Management Plan
- Resources management (water/non-renewable energy use)
- Determine preparedness for Stage 2 Audit
- Fertilizers/Chemical/Schedule waste stores
- Estate Office & Workers Quarters, Signage
- Boundary Markers, Geo-coordinates, Buffer Zone, Riparian Reserves
- Stakeholders interview

4.3. STAGE 2 AUDIT PROGRAM:

Dates	27 & 28 November 2019	No of Auditors: 2	No of Mandays: 4
Day 1	Plantation / Field Inspection / Sites / Facilities Audit / Documentation Audit		
Day 2	Stakeholders Consultation / Documentation Audit / Presentation & Discussion / Audit Report & Findings		



4.3.1. AUDIT PARAMETERS

- Evaluate implementation, including effectiveness of the management system
- Information & evidence about conformity to all requirements
- Performance monitoring, measuring, reporting
- Reviewing against key performance objectives & targets
- Performance as regards legal compliance
- Operational control of the client's process
- Internal auditing & Management review
- Management responsibilities for policies
- Links between the normative requirements, policy
- Competence of personnel
- Customer specific requirements
- Harvesting / collection of loose fruits / logistics & traceability of FFB
- Use of PPE / Safety & Health training program
- Revisit other points/areas of buffer zone, Riparian reserves, boundaries
- Implementation of Policies & procedures at all stores (fertilizer, chemical, schedule waste store)
- Improvements to workers' quarters – health & safety
- Infrastructure / roads & drainage / natural water management
- Continuous improvement plan & implementation
- Implementation of Best practices
- Implementation of environmental management plan
- Stakeholders & workers interview



5. THE AUDIT PROCESS

The Audit Process for Stage 1 & Stage 2 Assessments was similarly programmed as follows:

NO	PROCESS	DESCRIPTION/ACTIVITIES
1	Public Notification	Written notice to inform public on MSPO Audit is posted at Mill Office 1 month before Audit dates
	↓	
2	Audit Plan	Auditee received 2 weeks before Audit dates
	↓	
3	Audit Day 1	<p><u>Opening Meeting</u></p> <ul style="list-style-type: none"> • Participants: Audit Team & Auditee Management • Agenda: Audit Plan, Objectives, Assessment Method <p><u>Documentation Review</u></p> <ul style="list-style-type: none"> • Management Systems, Policies, Procedures, MSPO Principles 1 to 6 documents etc. <p><u>Stakeholders Consultation / Field & Site Audits</u></p> <ul style="list-style-type: none"> • Stakeholders interviews • MSPO knowledge of Estate staffs • Checks & verifications on Boundary, Buffer Zone, Riparian Zone, Waste/scheduled waste management, Water management, Water courses, Harvesting • Staff/workers housing & amenities, • Use of PPE, Stores, Workshop • FFB – Grading activities / observations
	↓	
4	Audit Day 2	<p><u>Documentation Review</u></p> <ul style="list-style-type: none"> • Management Systems, Policies, Procedures, MSPO Principles 1 to 6 documents etc. <p><u>Closing meeting</u></p> <ul style="list-style-type: none"> • Participants: Audit Team & Auditee Management • Agenda: Review Stakeholders feedbacks Presentation of Report / Checklists. Review, discuss & decide corrective & forward action to be taken with Auditee



6.0. STAGE 1 ASSESSMENT

6.1 Ref No: LSSB/AU/ST1/10/19 MSPO STAGE 1 AUDIT REPORT

Standard(s):	<input type="checkbox"/> MS 2530-1 <input type="checkbox"/> MS 2530-2 <input checked="" type="checkbox"/> MS 2530-3 <input type="checkbox"/> MS 2530-4
Other Standard and/or Edition:	Nil

INFORMATION ON CERTIFICATION BODY

Stage 1 Audit Date:	7 & 8 October, 2019	Audit Duration: 4 man-days
Stage 2 Scheduled Date:	27 & 28 November, 2019 [tentative]	
BQAS Audit Team:	Name	Role
	Wilfred S Landong	Lead Auditor
	Duke Ladin	Auditor

6.1.1. AUDIT CHECKLIST & INFORMATION

6.1.1.1. MANAGEMENT SYSTEM READINESS (GENERAL)

Was the review of the client's status and understanding regarding requirements of the standard/ specification, in particular with respect to the identification of key performance or significant aspects, processes, objectives and operation of the management system was found to be adequate?	<input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed Comments/Justification/Evidence: Interviews and discussion with LS Suria management and staff conducted. Adequate understanding of MSPO principles and requirements
The Top-Level Management System Manual detailing justification for exclusions, inclusion of or reference to documented procedures for the management system, and providing a description of the interaction between processes?	<input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed Comments/Justification/Evidence: Management System Manual documentation in progress towards completion. Best practices manual verified done.
The policy is defined and appropriate to the purpose of the organization?	<input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed Comments/Justification/Evidence: MSPO Policy doc LSSPSB & AMSB/MSPO-1 dated 01 09 2019. Verified the Policies adhere to 7 MSPO general principles and appropriate to the purpose of the organization.



<p>Transparency is identified to ensure management of stakeholders are meet with MSPO requirement.</p>	<p><input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed Comments/Justification/Evidence: Transparency Policy doc LSSPSB & AMSB/MSPO-2 dated 01 09 2019. Verified & ensured management of stakeholders are meet with MSPO requirement</p>
<p>Transparency is identified in complying with traceability system.</p>	<p><input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed Comments/Justification/Evidence: Ref. Transparency & Traceability Policy doc LSSPSB & AMSB/MSPO-2 dated 01 09 2019. Verified & ensured transparency is identified in complying with traceability system.</p>
<p>Process for identification of legal and other requirements.</p>	<p><input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed Comments/Justification/Evidence: Ref. Compliance to legal requirements doc LSSPSB & AMSB/MSPO-3 dated 01 09 2019. Verified all legal requirements identified and legal register documented</p>
<p>Process for internal and external communication.</p>	<p><input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed Comments/Justification/Evidence: Documentation incomplete. Process for external communication documented; internal communication not documented</p>
<p>The outputs from management reviews are consistent with the commitment to continual improvement.</p>	<p><input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not applicable due to not required for group management of independant smallholder (refer to 2.1d for detail) <input type="checkbox"/> Special case with valid reason agreed by Lead Auditor Comments/Justification/Evidence: Verified and noted Management review documentation incomplete.</p>
<p>Internal audits planned and performed? Records are available?</p>	<p><input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not applicable due to not required for group management of independant smallholder (refer to 2.1d for detail) Comments/Justification/Evidence: Verified Internal Audit conducted on 2nd September 2019 Records viewed as completely documented. 10 NC recorded. However, CARS are not signed and closed out.</p>
<p>Is a translator required?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>



6.1.1.2.	SUPPLEMENT FOR MS 2530-2, MS 2530-3 & MS 2530-4 Review the information listed below to determine readiness of the organization for the stage 2 audit.
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6.1.1.2A	POLICIES
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MSPO Policy	<input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed Comments/Justification/Evidence: MSPO policy is written in the file ref: LSSPSB&AMSB/MSPO/1.1.1-01. The policy was effectively implemented on 1st September 2019 and signed and approved by the Managing Director, Mr Lee Tiang Hee on the same date.
Safety and Health Policy	<input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independent Smallholder) Comments/Justification/Evidence: Safety and Health Policy was incorporated in the file titled Health, Safety & Environmental Policy Statement, Ref: LSSPSB&AMSB/MSPO/4.4.4-01. The policy was effectively implemented on the 1st September 2019, approved and signed by the managing director on the same date.
Sexual Harrassment Policy	<input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independent Smallholder) Comments/Justification/Evidence: The policy for sexual harassment was sighted in the file ref: LSSPSB&AMSB/4.5.12-01. The implementation of the policy was on 1st September. It was approved and signed by the managing director on the same effective dated on the same date.
Good Social Practice Policy	<input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independent Smallholder) Comments/Justification/Evidence: Good Social Practice Policy can be found in the file ref: LSSPSB&AMSB/MSPO/4.5.1-01 and was effectively implemented on the 1st September 2019. It was approved and signed by the managing director on the same date.



<p>Environmental Policy</p>	<p> <input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independent Smallholder) </p> <p>Comments/Justification/Evidence:</p> <p>Environmental policy was written as Polisi Alam Sekitar in file ref: LSSPSB&AMSB/MSPO/5.1.1-01 and effectively implemented on the 1st September 2019. It was approved and signed by the managing director on the same date.</p> <p>The policy also should be written in English in consistent with the other policies. It is a better practice if the policies were written in dual or more languages for the understanding of general workers.</p>
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6.1.1.2B	PROCEDURES
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<p>Training Procedure</p>	<p> <input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independent Smallholder) </p> <p>Comments/Justification/Evidence:</p> <p>Training & competency procedure ref doc LSSPSB & AMSB/MSPO-4.6.3-01 dated 01 09 2019. Verified to be in compliance</p>
<p>Internal Audit Procedure</p>	<p> <input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independent Smallholder) </p> <p>Comments/Justification/Evidence:</p> <p>Internal procedure ref doc LSSPSB & AMSB/MSPO/1.2.2-10 dated 01 09 2019. Verified to be in compliance</p>
<p>Complaint and grievance Procedure</p>	<p> <input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independent Smallholder) </p> <p>Comments/Justification/Evidence:</p> <p>Complaint & Grievances procedure ref doc LSSPSB & AMSB/MSPO/2.2.1-02 dated 01 09 2019. Verified to be in compliance</p>



Communication Procedure	<input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independant Smallholder) Comments/Justification/Evidence: Consultation & Communication procedure ref doc LSSPSB & AMSB/MSPO/2.2.1-01 dated 01 09 2019. Verified to be in compliance
Emergency and Incident procedure	<input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independant Smallholder) Comments/Justification/Evidence: Accident & Emergency procedure ref doc LSSPSB & AMSB/MSPO/4.4.2 [h]-01 dated 01 09 2019. Verified to be in compliance. Well documented and comprehensive
Traceability SOP	<input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independant Smallholder) Comments/Justification/Evidence: Traceability procedure ref doc LSSPSB & AMSB/MSPO/2.3.1-01 dated 01 09 2019. Verified to be in compliance
Site Management SOP	<input type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independant Smallholder) <input type="checkbox"/> Not Applicable for MS 2530-4 (palm oil mill) <i>Note: in case of single site certification</i> Comments/Justification/Evidence: Site Management procedures ref docs LSSPSB & AMSB/MSPO/2.3.1 [01-13] dated 01 09 2019. Verified to be in compliance. Well documented & comprehensive. 13 SOP documented.
Mill Management SOP	<input type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independant Smallholder) <input checked="" type="checkbox"/> Not Applicable for MS 2530-3 (plantation) <i>Note: in case of single site certification</i> Comments/Justification/Evidence: <i>Not applicable</i>



<p>Chemical Handling SOP</p>	<p><input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independant Smallholder) Comments/Justification/Evidence: Chemical Handling procedure ref doc LSSPSB & AMSB/MSPO/4.4.2 [e] dated 01 09 2019. Verified to be in compliance. Well documented</p>
<p>Scheduled Waste Handling SOP</p>	<p><input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independant Smallholder) Comments/Justification/Evidence: Scheduled Waste Handling procedure ref doc LSSPSB & AMSB/MSPO/5 dated 01 09 2019. Verified to be in compliance</p>

<p>6.1.1.2C</p>	<p>DOCUMENTS</p>
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<p>List of Stakeholder</p>	<p><input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independant Smallholder) Comments/Justification/Evidence: List of stakeholders was sighted in the file ref: LSSPSB&AMSB/MSPO/2.2.3-01</p>
<p>Land ownership</p>	<p><input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed Comments/Justification/Evidence: The lease agreement between Land Custody and Development Authority and LS Suria Plantation Sdn Bhd can be seen in the folder ref: Principle 3, Compliance of Legal Requirements. Share Sale Agreement between Aktif Muhibbah Sn Bhd and LS Suria Plantation Sdn Bhd indicating the taking over of the Aktif Muhibbah Sdn Bhd existing plantation can be sighted in the folder ref: Principle 3, Compliance of Legal Requirements.</p>
<p>Customary Right document</p>	<p><input type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input checked="" type="checkbox"/> Not applicable to the occupied land <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed Comments/Justification/Evidence: Not Applicable</p>



<p>Boundary mapping of the land</p>	<p><input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed</p> <p>Comments/Justification/Evidence: Maps of the land boundary were sighted in the folder ref: Principle 3, Compliance of Legal Requirements.</p>
<p>HIRARC</p>	<p><input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independent Smallholder)</p> <p>Comments/Justification/Evidence: On HIRARC the documents available include: HIRARC procedure flowchart and matrix in the file ref: LSSPSB&AMSB/MSPO/4/4/2(b)-01 List of Hazards and Risk in the file ref: LSSPSB&AMSB/MSPO/4/4/2(b)-01 HIRARC identification in the file ref: LSSPSB&AMSB/MSPO/4/4/2(d)-02 Verified in compliance</p>
<p>Training Programme</p>	<p><input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independent Smallholder)</p> <p>Comments/Justification/Evidence: Available documents for training programme were as follow: Annual Training Programme for Year 2019-2020 as in the file LSSPSB&AMSB/MSPO/4.6.1-01 Training Plan for Year 2020 as in the file LSSPSB&AMSB/MSPO/4.6.2-01 Training & Competency Procedure, written as a flowchart in the file LSSPSB&AMSB/MSPO/4.6.3-01 The companies should formulate Training Need Analysis to determine the appropriate training for the staff and workers either as a group or individual need.</p>



<p>Environmental Policy and Management Plan</p>	<p><input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independent Smallholder)</p> <p>Comments/Justification/Evidence: Environmental policy was found as Polisi Alam Sekitar in file ref: LSSPSB&AMSB/MSPO/5.1.1-01. Environmental Management plan is incorporated in the following files: Environmental Management Plan - LSSPSB&AMSB/MSPO/4.5.1 Reduction of Pollution and Emission - LSSPSB&AMSB/MSPO/4.5.3 Status of Rare, threatened or endanger species and high biodiversity value area - LSSPSB&AMSB/MSPO/4.5.6</p>
<p>Non-renewable energy estimation</p>	<p><input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independent Smallholder)</p> <p>Comments/Justification/Evidence: Monthly fuel consumption report for the year 2019 was sighted in file ref: LSSPSB&AMSB/MSPO/5.2.1-01 Yearly Fuel consumption report for the year 2018 and 2019 was stated in the file ref: LSSPSB&AMSB/MSPO/5.2.1-02 Estimation for non-renewable energy for the coming year and the costs of the non-renewable energy usage were not mentioned in the reports.</p>
<p>Waste Identification</p>	<p><input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed</p> <p>Comments/Justification/Evidence: Waste identification and disposable methods can be sighted in the file ref: LSSPSB&AMSB/MSPO/5</p>
<p>Water Management Plan</p>	<p><input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independent Smallholder)</p> <p>Comments/Justification/Evidence: Water management plan was sighted in the file ref: LSSPSB&AMSB/MSPO/5 with reference to water supply in LSSPSB&AMSB/MSPO/5.5.1-01 and EMR report in LSSPSB&AMSB/MSPO/5.5.1(b)-01.</p>



<p>Business Management Plan</p>	<p><input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed</p> <p>Comments/Justification/Evidence: Management plan is incorporated in the following files: Economic and financial Viability Plan, ref: LSSPSB&AMSB/MSPO/6 Production/Harvesting/Sales Estimation for 3 years, ref: LSSPSB&AMSB/MSPO/6.2.1-01 Management Budget plan (FY 2020 -2022), ref: LSSPSB&AMSB/MSPO/6.2.1-03 Continual Improvement Plan, ref: LSSPSB&AMSB/MSPO/1.4.1-01</p>
<p>Product Pricing Mechanism</p>	<p><input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independant Smallholder)</p> <p>Comments/Justification/Evidence: Product pricing Mechanism can be sampled from the sales receipt by FGV Trading Sdn Bhd sighted in the file ref: LSSPSB&AMSB/MSPO/2.3.4-03.</p>
<p>Contractor Agreement</p>	<p><input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independant Smallholder)</p> <p>Comments/Justification/Evidence: LS Suria plantation Sdn Bhd and Aktif Muhibbah Sdn Bhd are not using contractors for their works.</p>
<p>Soil and Topographic Information</p>	<p><input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independant Smallholder)</p> <p>Comments/Justification/Evidence: Soil and Topographic Information can be sighted in the folder ref: Principles 3, Compliance of Legal Requirements.</p>
<p>Social and environmental impact assessment</p> <ul style="list-style-type: none"> - <input checked="" type="checkbox"/> Environmental Impact Assessment - <input type="checkbox"/> Social Impact Assessment – - <input type="checkbox"/> HCV Assessment 	<p><input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independant Smallholder)</p> <p>Comments/Justification/Evidence: EIA was done in the year 2007 by MEX Environmental Sdn Bhd. Social Impact assessment meanwhile is noted to be incomplete and need further clarification.</p>



<p>Legal Assessment of Customary land</p>	<p><input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Not Applicable <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independant Smallholder)</p> <p>Comments/Justification/Evidence: The land is purview of Land Custody and Development Authority of Sarawak (LCDA) which rented the land to LS Suria Plantation Sdn Bhd and Aktif Muhibbah Sdn Bhd.</p>
<p>Compensation claim of customary land</p>	<p><input type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input checked="" type="checkbox"/> Not Applicable <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independant Smallholder)</p> <p>Comments/Justification/Evidence: The land is purview of Land Custody and Development Authority of Sarawak (LCDA) which rented the land to LS Suria Plantation Sdn Bhd and Aktif Muhibbah Sdn Bhd.</p>
<p>Job Description (Except for independant smallholder)</p>	<p><input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Not Acceptable</p> <p>Comments/Justification/Evidence: Noted and verified sample of Job description for Plantation Manager & Supervisor</p>
<p>Payslip (Except for independant smallholder)</p>	<p><input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Not Acceptable</p> <p>Comments/Justification/Evidence: The sample of a pay-slip is to be found in the file ref: LSSPSB&AMSB/MSPO/4.5.3-02 [PURWANTO] General Worker. RM2800/ monthly income well above minimum wage.</p>
<p>Sales and Delivery record of FFB (for independant smallholder only)</p>	<p><input checked="" type="checkbox"/> Acceptable <input type="checkbox"/> Not Acceptable</p> <p>Comments/Justification/Evidence: Sales and delivery record viewed and verified. Logged on a daily basis into FFB Summary Form [LSSPSB & AMSB/MSPO 2.3.4-04]. Confirmed compliance.</p>
<p>Other records: Nil</p>	

6.1.1.2D	In case of Group Management is applied (According to MSPO Certification System)
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<p>Appointment of Group Manager</p>	<p><input type="checkbox"/> Acceptable <input type="checkbox"/> Not Acceptable</p> <p>Comments/Justification/Evidence: Not applicable</p>
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Technical knowledge of Group Manager	<input type="checkbox"/> Acceptable <input type="checkbox"/> Not Acceptable Comments/Justification/Evidence: Not applicable
Features of group certification <ul style="list-style-type: none"> - Group Manager - Members - Internal Control System (ICS) - Binding contract - Internal procedures for handling grievances and complaints 	<input type="checkbox"/> Acceptable <input type="checkbox"/> Not Acceptable Comments/Justification/Evidence: Not applicable
Adequacy of Internal Control System (ICS)	<input type="checkbox"/> Acceptable <input type="checkbox"/> Not Acceptable Comments/Justification/Evidence: Not applicable
Conducting assessment to group member	<input type="checkbox"/> Acceptable <input type="checkbox"/> Not Acceptable Comments/Justification/Evidence: Not Applicable

6.1.2.	STAGE 1: AUDIT REVIEW
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6.1.2.1.	Competencies	
Further special technical competencies needed?	<input checked="" type="checkbox"/> Yes, please specify: Plantation management staffs & workers require more training and knowledge enhancement on MSPO to improve competencies.	<input type="checkbox"/> No

6.1.2.2.	Information Requirements	
List any further information necessary for planning the Stage 2 audit: SIA documentation need to be completed		

6.1.2.3.	Readiness for Stage 2	
Based upon review of the above, please state the Auditee readiness	<input checked="" type="checkbox"/> Ready for Stage 2 as scheduled	<input type="checkbox"/> Ready for Stage 2 with concerns <input type="checkbox"/> Not ready for Stage 2

6.1.2.3	Implementation Review	
Implementation review prior to Stage 2 audit (if applicable): Nil		

**6.1.3.****AUDITOR DECLARATION**

The stage 1 audit was based on collecting the necessary information regarding

- the scope of the management system, processes and location(s)
- reviewing the organization's status and understanding regarding the requirements of the standard
- the identification of objectives, processes and operations of the management

The above stated recommendation regarding the organization's readiness for registration or upgrade is limited to this information collected and was not based on a full audit of the management system. The information in this report should assist the organization in determining any action(s) needed prior to the stage 2 audit and whether to proceed with the stage 2 audit as currently scheduled.

6.1.4.**LEAD AUDITOR: CONCLUSION STATEMENT**

The Audit Team had done vigorous assessment of LS Suria Plantation SB both at site and in-situ and documentation preparation. It is also observed that Continuous Improvement Plan had been implemented on Workers Quarters and loading Ramp. At both site level & office documentation it was assessed that client had made adequate preparation and in general readiness for Stage 2 Audit. It is recommended that Stage 2 Audit be conducted upon satisfactory and complete closure of Stage 1 CAR.

Date:

08 10 2019

Name:

Wilfred S Landong

Signature:
6.1.5.**AUDITEE ACKNOWLEDGEMENT**

This acknowledges the BQAS audit team's visits to this location and the organizations receipt of the report. Distribution of this report consists of the organization named above and parties names per contractual agreement. Additional distribution must be authorized by the organization.

Date:

08 10 19

Name:

Soo Pak Leong

Job Title:

Plantation Manager

Signature:



6.2.	STAGE 1 AUDIT	SUMMARY OF FINDINGS/ACTION TAKEN/CLOSURE
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6.2.1.	SUMMARY OF FINDINGS
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No of NA:	Not Acceptable	Nil
No of "AWF":	Acceptable with Findings	7

1.

The Top-Level Management System Manual detailing justification for exclusions, inclusion of or reference to documented procedures for the management system, and providing a description of the interaction between processes?	<input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed Comments/Justification/Evidence: Management System Manual documentation in progress towards completion. Best practices manual verified done.
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2.

Process for internal and external communication.	<input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed Comments/Justification/Evidence: Documentation incomplete. Process for external communication documented; internal communication not documented
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3.

The outputs from management reviews are consistent with the commitment to continual improvement.	<input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not applicable due to not required for group management of independant smallholder (refer to 2.1d for detail) <input type="checkbox"/> Special case with valid reason agreed by Lead Auditor Comments/Justification/Evidence: Verified and noted Management review documentation incomplete.
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4.

Internal audits planned and performed? Records are available?	<input type="checkbox"/> Acceptable <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not applicable due to not required for group management of independant smallholder (refer to 2.1d for detail) Comments/Justification/Evidence: Verified Internal Audit conducted on 2nd September 2019 Records viewed as completely documented. 10 NC recorded. However, CAR is not signed and closed out.
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5.

Environmental Policy	<input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independent Smallholder) <p>Comments/Justification/Evidence: Environmental policy was written as Polisi Alam Sekitar in file ref: LSSPSB&AMSB/MSPO/5.1.1-01 and effectively implemented on the 1st September 2019. It was approved and signed by the managing director on the same date. The policy also should be written in English in consistent with the other policies. It is a better practice if the policies were written in dual or more languages for the understanding of general workers.</p>
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6.

Training Programme	<input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independent Smallholder) <p>Comments/Justification/Evidence: Available documents for training programme were as follow: Annual Training Programme for Year 2019-2020 as in the file LSSPSB&AMSB/MSPO/4.6.1-01 Training Plan for Year 2020 as in the file LSSPSB&AMSB/MSPO/4.6.2-01 Training & Competency Procedure, written as a flowchart in the file LSSPSB&AMSB/MSPO/4.6.3-01 The companies should formulate Training Need Analysis to determine the appropriate training for the staff and workers either as a group or individual need.</p>
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7.

Non-renewable energy estimation	<input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independent Smallholder) <p>Comments/Justification/Evidence: Monthly fuel consumption report for the year 2019 was sighted in file ref: LSSPSB&AMSB/MSPO/5.2.1-01 Yearly Fuel consumption report for the year 2018 and 2019 was stated in the file ref: LSSPSB&AMSB/MSPO/5.2.1-02 Estimation for non-renewable energy for the coming year and the costs of the non-renewable energy usage were not mentioned in the reports.</p>
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No	Process Area	Findings
1.	Management System Manual	Management System Manual documentation in progress towards completion
2.	Management Review	Verified and noted Management review documentation incomplete
3.	Process: Internal & External Communication	Documentation incomplete. Process for external communication documented; internal communication not documented
4.	Internal Audit	10 NC recorded. However, CAR is not signed and closed out.
5.	Environmental Policy	The policy also should be written in English in consistent with the other policies. It is a better practice if the policies were written in dual or more languages for the understanding of general workers.
6.	Training Program	The companies should formulate Training Need Analysis to determine the appropriate training for the staff and workers either as a group or individual need
7.	Non-renewable energy estimation	Estimation for non-renewable energy for the coming year and the costs of the non-renewable energy usage were not mentioned in the reports.

THE FINDINGS AS DISCUSSED ARE SUITABLE

Action will be taken by		Date: 08 10 19	
Management Representative		Name: Soo Pak Leong	Signature:
Lead Auditor		Name: Wilfred Landong	Signature:

6.2.2 ACTION TAKEN & CLOSURE

ACTION FOR CLOSURE

i.	7 Corrective Action Reports [CAR] were raised on Findings of Stage 1 Audit on 10 10 19 and presented to Auditee Management during the closing meeting.
ii.	Auditee submitted CAR report to BQAS on 10 November, 2019 including action taken on all findings raised.
iii.	Lead Auditor, having examined the submission, verified and closed out all findings on 15 11 19
Wilfred S Landong Lead Auditor [15 11 2019]	



7.0	STAGE 2: MAIN ASSESSMENT	MSPO MS2530-3:2013
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7.1	Ref No: RKSb/AU/ST2/12/19	STAGE 2 AUDIT REPORT
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Standard(s):	<input type="checkbox"/> MS 2530-1	<input type="checkbox"/> MS 2530-2	<input checked="" type="checkbox"/> MS 2530-3	<input type="checkbox"/> MS 2530-4
Other Standard and/or Edition:	Nil			
INFORMATION ON CERTIFICATION BODY				
Stage 2 Audit Date:	27 & 28 November, 2019		Audit Duration: 4 man-days	
BQAS Audit Team:	Name		Role	
	Wilfred S Landong		Lead Auditor	
	Robert Tella		Auditor	

PRINCIPLE 1	MANAGEMENT COMMITMENT & RESPONSIBILITY
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Criterion 4.1.1: Malaysian Sustainable Palm Oil (MSPO) Policy			
Indicator	Requirement	Compliance	Findings
4.1.1.1	A policy for the implementation of MSPO shall be established.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Noted & verified MSPO Policy established; doc ref LSSPSB & AMSB/MSPO/1 dated 01 09 19; approved by Managing Director. Quote policy statement: LSSB & AMSB is committed to complying with the requirements of MSPO Standards.
4.1.1.2	The policy shall also emphasize commitment to continual improvement.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Noted & verified MSPO Policy established; doc ref LSSPSB & AMSB/MSPO/1 dated 01 09 19. Quote policy statement LSSB & AMSB shall commit to continual improvement by harnessing its resources of people, processes and technology in order to ensure the continuous production of oil palm in a sustainable manner.
Criterion 4.1.2: Internal audit			
Indicator	Requirement	Compliance	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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Internal Audit conducted as planned on 1 st & 2 nd Sept, 2019. Conducted by Consultant. 10 findings documented and presented in the Audit Findings Summary dated 04 09 19. In compliance. Doc ref LSSPSB & AMSB/MSPO/1.2.2-02
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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	<ol style="list-style-type: none"> Internal Audit SOP doc ref LSSPSB & AMSB/MSPO/1.2.2-01 dated 01 09 19 Results documented in the Audit summary report Doc ref LSSPSB & AMSB/MSPO/1.2.2-02 [dated 04 09 19] Corrective Action Report were raised [doc LSSPSB & AMSB/LA/NC/01-10] on 02 09 19 and closed out by Internal Auditor on 05 09 19. Verified in compliance



4.1.2.3	Report shall be made available to the management for their review.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Noted & verified Internal Audit Report presented to Management for Review on 06 09 19. [doc LSSPSB & AMSB/MSPO/1.3.1-01]
Criterion 4.1.3: Management review			
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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Management Review Meeting conducted on 06 09 19 [doc LSSPSB & AMSB/MSPO/1.3.1-02]. MRM attended by top management and staff of LSSB & AMSB. Management review agenda <ul style="list-style-type: none"> • Internal audit report • FFB traceability • Training – safety and health • Employment contract • Training – environmental plan • Contractor services Verified in compliance.
Criterion 4.1.4: Continual improvement			
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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	CIP include: <ul style="list-style-type: none"> • Construction of scheduled waste store • Removal of chicken coop • Domestic waste treatment • Weighbridge system • Use of solar energy • CSR program with nearby KPG OPEK & KPG TANJAM community
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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Continuous Improvement Plan ref [doc LSSPSB & AMSB/MSPO/1.4.1-01] dated 01 09 19. <ul style="list-style-type: none"> • LSSB has plan to introduce use of drone for estate surveillance and crop inventory • Use of CCTV at office and workers premise. Noted and verified
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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Training Plan doc ref [LSSPSB & AMSB/MSPO/4.6.3-01] dated 01 09 19. Noted training schedule include provision of budget & resources to train and implement. Budget for 2019/2020 {RM113K/-} noted and verified.

PRINCIPLE 2	TRANSPARENCY
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Criterion 4.2.1: Transparency of information and documents relevant to MSPO requirements			
Indicator	Requirement	Compliance	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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Noted and verified during estate site Audit LSSB/AMSB management had posted/installed/communicated to stakeholders in both English and Bahasa: <ul style="list-style-type: none"> • MSPO banner • All relevant Signages • MSPO Policies • Estate Maps • Boundaries/markers/map • Licenses etc.



			A.
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.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	<p>Noted and verified during estate site Audits LSSB/AMSB management had made publicly available all relevant information including:</p> <ul style="list-style-type: none"> • MSPO implementation documents • Legal register • List of stakeholders • Estate information [FFB production/Management contacts/maps/organization charts etc.]
Criterion 4.2.2: Transparency method of communication and consultation			
4.2.2.1	Procedures shall be established for consultation and communication with the relevant stakeholders.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Internal & External Communication Procedure ref doc [LSSPSB & AMSB/MSPO/4.6.3-01] dated 01 09 19
4.2.2.2	A management official should be nominated to be responsible for issues related to Indicator 1 at each operating unit.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Noted & verified MAYA AK SENDAH appointed as Transparency Officer dated 01 09 19 [doc ref LSSPSB & AMSB/MSPO/2.2.2-01.
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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	<p>Noted & verified following records are kept, documented and maintained:</p> <ul style="list-style-type: none"> • List of stakeholders • Stakeholders correspondences' • Stakeholders briefing notes • Stakeholders meeting attendances/minutes • Complaints and grievances • Record of request and response
Criterion 4.2.3: Traceability			
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).	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Noted & verified Traceability SOP dated 01 09 19 [doc ref LSSPSB & AMSB/MSPO/2.2.2-01/03. Evidenced through some implementation dated 26/10/19 SOP is made operational on regulating FFB sales & delivery.
4.2.3.2	The management shall conduct regular inspections on compliance with the established traceability system.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Plantation Manager/Field Conductors conduct weekly inspections on traceability of FFB. Doc ref LSSPSB & AMSB/MSPO/2.3.4-06. [FFB Quality inspection report]. Itemized checklist includes Harvester name, Block no, Task no, Ripe Bunches, Unripe bunches, Under ripe etc.
4.2.3.3	The management should identify and assign suitable employees to implement and maintain the traceability system.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Noted & verified BIJEY ANAK NYALIR appointed as Traceability Officer dated 01 09 19 [doc ref LSSPSB & AMSB/MSPO/2.3.3-01.]
4.2.3.4	Records of sales, delivery or transportation of FFB shall be maintained.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	<p>Records of sales, delivery or transportation of FFB are maintained by following documentation:</p> <ul style="list-style-type: none"> • Bunch count chit [harvester] • Delivery order [LSSB] • Weighbridge ticket [FGV Trading SB] • FFB Harvest Daily summary report



PRINCIPLE 3	COMPLIANCE TO LEGAL REQUIREMENTS
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Criterion 4.3.1: Regulatory requirements			
Indicator	Requirement	Compliance	Findings
4.3.1.1	All operations are in compliance with the applicable local, state, national and ratified international laws and regulations.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Verified and noted on documentation, during site audit all operations are in compliance with the applicable local, state, national and ratified international laws and regulations. Licenses issued by relevant regulatory authorities are all valid and updated.
4.3.1.2	The management shall list all laws applicable to their operations in a legal requirement register.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	LSSB/AMSB maintained a legal requirement register and verified all relevant laws are made available in both soft and hard copies upon Audit checks
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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	LSSB/AMSB monitor and update legal requirements vide log book. Company Secretary is the custodian of legal requirement register.
4.3.1.4	The management should assign a person responsible to monitor compliance and to track and update the changes in regulatory requirements.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Noted & verified MAYA AK SENDAH appointed as Legal Compliance Officer dated 01 09 19 [doc ref LSSPSB & AMSB/MSPO/3.1.4-01.]
Criterion 4.3.2: Land use rights			
4.3.2.1	The management shall ensure that their oil palm cultivation activities do not diminish the land use rights of other users.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Consultation and interviews with local landowners/stakeholders held during both Audit Stages verified LSSB/AMSB activities do not diminish the land use rights of other users [local communities/landowners]. Local communities are allowed free access to use estate roads where necessary. No infringement on adjacent land is detected during Audit.
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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Verified and viewed the following agreement Details as follows: <ol style="list-style-type: none"> 1. LS Suria agreement with Land Custody Development Authority [LCDA] signed on 14 12 2006 at Kuching Land Registry Office. Sublease; 25 years tenure: from 01 08 2006 to 31 07 2031. 2. LS Suria agreement with Aktif Muhibbah Sdn Bhd land acquired vide Share Sale Agreement dated 07 03 2018 Both agreement legally enforceable by law
4.3.2.3	Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Noted and verified during site Audit boundary markers are clearly demarcated and visibly maintained on the ground [identified by red/white painted wooden peg of 4 feet height.
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	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Noted for Aktif Muhibbah SB agreement between KURAI SENUN and original landowners entitled



	occupants; shall be made available and that these should have been accepted with free prior informed consent (FPIC).		"Surrender of right title and interest over parcel of land situated at Lot NCR, KPG Opek." Dated 09 05 2008. Noted land acquired by free prior informed consent (FPIC).
Criterion 4.3.3: Customary rights			
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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	The legally enforceable agreement [re Aktif Muhibbah SB] expressly stated customary rights of native landowner; which are included in the agreement thus demonstrating these rights are recognized and understood. Verified compliance
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights shall be made available.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Maps of an appropriate scale showing extent of recognized customary rights shall be made available.
4.3.3.3	Negotiation and FPIC shall be recorded and copies of negotiated agreements should be made available.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Negotiated agreements signed by both parties are made available. Noted and verified. Document sampled [agreement between KURAI SENUN & NYENGEM AK KULIS dated 27 03 2010]

PRINCIPLE 4**SOCIAL RESPONSIBILITY, HEALTH, SAFETY & EMPLOYMENT CONDITIONS****Criterion 4.4.1: Social impact assessment (SIA)**

Indicator	Requirement	Compliance	Findings
4.4.1.1	Social impacts should be identified and plans are implemented to mitigate the negative impacts and promote the positive ones.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	SIA not done, however Appointment letter for Social Impact Assessment study and quotation for the purpose are available. Ref: Appointment letter - LSSPSB&AMSB/MSPO/4.1.1-01 dated 26 th Oct. 2019. Quotation - LSSPSB&AMSB/MSPO/4.1.1-02 dated 26 th Oct 2019.

Criterion 4.4.2: Complaints and grievances

4.4.2.1	A system for dealing with complaints and grievances shall be established and documented.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Procedures and system for dealing with Complaint and grievance established for employees and affected stakeholders. Ref: LSSPSB&AMSB/MSPO/4.2.1-01 dated 01 st Sept 2019.
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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	All complaint and grievances have been resolved as per established procedures within the timeline. Ref: LSSPSB&AMSB/MSPO/4.2.2-01 dated 01 st Sept 2019.
4.4.2.3	A complaint form should be made available at the premises, where employees and affected stakeholders can make a complaint.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Complaint form are available at all times and accessible at all times by employees and affected stakeholders. Document is sighted and verified Ref: LSSPSB&AMSB/MSPO/4.2.3-01 dated 01 st Sept 2019.



4.4.2.4	Employees and the surrounding communities should be made aware that complaints or suggestions can be made any time.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	<p>Employees and surrounding communities are made aware through meeting with employees and surrounding communities.</p> <p>Minute of meeting sighted and verified.</p> <p>Ref: LSSPSB&AMSB/MSPO/4.2.4-04 dated 01st Sept 2019.</p>
4.4.2.5	Complaints and resolutions for the last 24 months shall be documented and made available to affected stakeholders upon request.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	<p>No complaint or resolution recorded or available in the past 24 months. However, system/procedure and complain forms are readily available. Ref: LSSPSB&AMSB/MSPO/4.2.5-01 dated 01st Sept 2019.</p>
Criterion 4.4.3: Commitment to contribute to local sustainable development			
4.4.3.1	Growers should contribute to local development in consultation with the local communities.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	<p>CSR contribution and consultation to local communities and stakeholders are exercised in relation to sustainability and local community needs. Evidence in documents and other internal communication available and verified.</p>
Criterion 4.4.4: Employees safety and health			
4.4.4.1	An occupational safety and health policy and plan shall be documented, effectively communicated and implemented.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	<p>OSH policy developed and signed by the current top management in accordance to OSH Act (Act 514). Records of committee meeting, agenda minutes and attendance list available. Sighted and verified.</p> <p>Refer: LSSPSB&AMSB/MSPO/4.4.1-01 dated 01st Sept 2019.</p>
4.4.4.2	The occupational safety and health plan shall cover the following:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	
A.	A safety and health policy, which is communicated and implemented.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	<p>OSH policy available and displayed. Communicated with employees meeting and training and implemented.</p> <p>Document sighted and verified.</p>
B.	b) The risks of all operations shall be assessed and documented	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	<p>HIRARC covering all activities and operation carried out and available. Document sighted and verified.</p> <p>Ref: LSSPSB&AMSB/MSPO/4.4.2(b)-01 dated 01st Sept 2019.</p>
C.	An awareness and training programme which includes the following requirements for employees exposed to pesticides:	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	



C.1	All employees involved shall be adequately trained on safe working practices; and	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	<p>Training program and training matrix developed and available. Evidence of training implementation in photos and attendance list available and sighted. Effectiveness of training as displayed by staff and workers during site inspection and documentation audit.</p> <p>Refer: Annual Training program 2019-2020 LSSPSB&AMSB/MSPO/4.6.1-01 dated 01st Sept 2019. Evidence of training and attendance list Ref: LSSPSB&AMSB/MSPO/4.4.2(c)-01 dated 01st Sept 2019.</p>
C.2	All precautions attached to products shall be properly observed and applied.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	<p>All safety data sheets are available for all product and communicated to relevant employees via training and briefings to ensure proper application Warning signage posted at strategic places to create awareness in the field.</p> <p>Document sighted and verified.</p>
D.	The management shall provide the appropriate personal protective equipment (PPE) at the place of work to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC).	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	<p>Adequate and appropriate PPE are provided free of charge to all employees as recommended.</p> <p>HIRARC Ref: LSSPSB&AMSB/MSPO/4.4.2(d)-02 dated 01st Sept 2019.</p> <p>Document sighted and verified.</p>
E.	The management shall establish Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labelling) Regulation 1997 and Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	<p>CHRA and Standard Operating Procedures to ensure proper and safe storage and handling of all chemicals in accordance to OSH available.</p> <p>Ref: LSSPSB&AMSB/MSPO/4.4.2(e)-01 dated 01st Sept 2019.</p> <p>Document sighted and verified.</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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	<p>Appropriate and qualified safety officer appointed for workers safety and health at site. Appointment letter Ref: LSSPSB&AMSB/MSPO/4.4.2(f)-01 dated 01st Sept 2019.</p>
G.	The management shall conduct regular two-way communication with their employees where issues affecting their business such as employee's health, safety and welfare are discussed openly. Records from such meetings are kept and the concerns of the employees and any remedial actions taken are recorded	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	<p>OSH Committee meeting conducted, minute of meeting inclusive of agenda and attendance available. Last meeting conducted 24th Oct 2019.</p> <p>Ref: LSSPSB&AMSB/MSPO/4.4.2(g)-01 dated 01st Sept 2019.</p> <p>Document sighted and verified.</p>

H.	Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	<p>Accident and emergency procedures available and communicated to employees.</p> <p>Ref: LSSPSB&AMSB/MSPO/4.4.2(h)-01 dated 01st Sept 2019.</p> <p>Document sighted and verified.</p>
I.	Employees trained in First Aid should be present at all field operations. A First Aid Kit equipped with approved contents should be available at each worksite.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	<p>Qualified personnel available and present on site. Training conducted and first aid kit available. List of qualified personnel, refer:</p> <p>LSSPSB&MSB/MSPO/4.4.2(i)-01 dated 01st Sept 2019.</p> <p>Record of training sighted and verified.</p>
J.	Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	<p>No records of previous accident available.</p>
Criterion 4.4.5: Employment conditions			
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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	<p>Policy available, sighted and verified.</p> <p>Policies are communicated and implemented by posting it on notice board and meetings with internal staff and all stakeholders.</p> <p>Photos, Minutes and agendas of meeting sighted.</p> <p>Ref: LSSPSB&AMSB/MSPO/4.4.5-01 dated 01st Sept 2019.</p> <p>Policy signed by: Managing Director LEE TIANG HEE</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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	<p>Policy available, sighted and verified.</p> <p>Policies are communicated and implemented.</p> <p>A. Signed working contract for all foreign worker.</p> <p>B. Details of working hours for all workers are recorded and display on noticeboard.</p> <p>C. Morning attendance and punch card to ensure presence.</p>
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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	<p>Minimum wage applied to all local and foreign workers. Evidence shown in payslip and interview of local and foreign employees.</p> <p>Document sighted and verified.</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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	<p>No contract worker engaged. All staff and general workers are paid based on employment contract and above the minimum wage requirement.</p> <p>Employment contract and payslip sighted and verified.</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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	<p>Summary of all employees including seasonal, contract and subcontract workers are available. Ref:</p> <p>A. Local workers list.</p> <p>LSSPSB&AMSB/MSPO/4.5.5-01 dated 01st Sept 2019.</p> <p>B. Foreign workers list.</p> <p>LSSPSB&AMSB/MSPO/4.5.5-02 dated 01st Sept 2019.</p> <p>List of workers sighted and verified.</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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	<p>All employees and contract workers are provided with employment contract sign by both employer and employees.</p> <p>Document sighted and verified.</p>
4.4.5.7	The management shall establish a time recording system that makes working hours and overtime transparent for both employees and employer.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	<p>Time recording system are:</p> <p>A. Local workers by mean of punch card.</p> <p>B. Foreign workers by means of daily progress.</p> <p>C. Working hours for all workers are displayed on noticeboard for transparency purpose.</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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	<p>Working hours and breaks of each individual worker as indicated in punch card and daily progress comply with legal regulation and collective agreement. Punch card and daily progress list sighted and verified.</p>
4.4.5.9	Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	<p>All wages and working on public holidays and overtime payment records are acceptable and legal requirement.</p> <p>Daily progress list and payslip sighted and verified.</p>
4.4.5.10	Other forms of social benefits should be offered by the employer to employees, their families or the community such as incentives for good work performance, bonus payment, professional	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	<p>No other benefit other than medical care and bonus from harvesting of FFB that are borne paid by the company.</p>



	development, medical care and health provisions.		Bank slips and other medical bills sighted and verified.
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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	<p>Workers housing and amenities are in compliance.</p> <p>Housing improvement implemented and in progress as part of continuous improvement plan.</p> <p>Housing visited.</p>
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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	<p>Policy available, sighted and acceptable.</p> <p>Policies are communicated and implemented by posting it on notice board and meetings with internal staff and all stakeholders.</p> <p>Photos, Minutes and agendas of meeting sighted.</p> <p>Policy No. LSSPSB&AMSB/MSPO/4.5.12-01 dated 01st Sept 2019.</p> <p>Policy signed by: Managing Director Mr. LEE TIANG HEE.</p>
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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	<p>Policy available, sighted and acceptable.</p> <p>Policies are communicated, implemented and posted on noticeboard.</p> <p>Policy No.: LSSPSB&AMSB/MSPO/4.4.5.13 dated 01st Sept. 2019.</p>
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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	<p>Policy available, sighted and acceptable.</p> <p>Policies are communicated, implemented and posted on noticeboard.</p> <p>Policy No.: LSSPSB&AMSB/MSPO/4.4.5.13 dated 01st Sept. 2019.</p>
Criterion 4.4.6: Training and competency			
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	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Training programme for 2019-2020 available and conducted.



	regular assessment of training needs and documentation, including records of training shall be kept.	<input type="checkbox"/> OFI	Record of training in the forms of attendance, photos and training material sighted and verified. Ref: LSSPSB&AMSB/MSPO/4.6.1-01 dated 01 st Sept 2019.
4.4.6.2	Training needs of individual employees shall be identified prior to the planning and implementation of the training program in order to provide the specific skill and competency required to all employees based on their job description.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Training need analysis done and available. Training matrix sighted and verified. Ref: LSSPSB&AMSB/MSPO/4.6.2-01 dated 01 st Sept. 2019.
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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Training procedures developed and available. Records and documentation on training available. Document sighted and verified. Ref: LSSPSB&AMSB/MSPO/4.6.3-01 dated 01 st Sept. 2019.

PRINCIPLE 5	ENVIRONMENT, NATURAL RESOURCES, BIODIVERSITY & ECOSYSTEM SERVICES
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Criterion 4.5.1: Environmental management plan

Indicator	Requirement	Compliance	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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Policies are available, communicated and implemented by posting it on notice board and meetings with internal staff and all stakeholders. Photos, Minutes and agendas of meeting sighted. Ref: LSSPSB&AMSB/MSPO/5.1.1-01 dated 01 st Sept. 2019. Policy signed by: Managing Director Mr. Lee Tiang Hee. Policy sighted and verified.
4.5.1.2.	The environmental management plan shall cover the following:	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	
A.	An environmental policy and objectives	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Environmental Policy and objectives available. Ref: LSSPSB&AMSB/MSPO/5.1.1-01 dated 01 st Sept. 2019.



		<input type="checkbox"/> OFI	Policy signed by: Managing Director Mr. Lee Tiang Hee. Policy sighted and verified.
B.	The aspects and impacts analysis of all operations.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	EAIA report, aspect and impact analysis on all operation available. Ref: LSSPSB&AMSB/MSPO/5.1.2-01. Document sighted and verified.
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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Environmental improvement plan to mitigate negative impact and promote positive impact available. Ref: LSSPSB&AMSB/MSPO/5.1.3-01. Document sighted and verified.
4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Programme available. Ref: LSSPSB&AMSB/MSPO/5.1.4-01. Document sighted and verified.
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.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> OFI	Awareness training programme on environmental management and improvement plans are available, policy implemented and communicated. However, no records of training are available.
4.5.1.6	Management shall organize regular meetings with employees where their concerns about environmental quality are discussed.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Meeting conducted with employee representatives to discuss their concern on quality of environment. Last meeting done on 24 th Oct. 2019 Minute and agenda of meeting sighted and verified.
Criterion 4.5.2: Efficiency of energy use and use of renewable energy			
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 time frame. 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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Estimated of direct use of non-renewable energy on annual basis: Annual budget: N/A Actual usage : 64,687.23 litres (Jan-Oct. 2019). These budgets are Inclusive of fuel used by contractors, all transport and machinery operation.
4.5.2.2	The oil palm premises shall estimate the direct usage of non-renewable	<input checked="" type="checkbox"/> Yes	Annual estimate of non-renewable energy usage and budget available.



	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.	<input type="checkbox"/> No <input type="checkbox"/> OFI	Records of fuel used and estimated annual budget sighted and verified.
4.5.2.3	The use of renewable energy should be applied where possible.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Renewable energy in form of solar panel are used in the plantation workers quarters.
Criterion 4.5.3: Waste management and disposal			
4.5.3.1	Waste products and sources of pollution shall be identified and documented.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	All source of waste product and polluting activities are identified and documented. Document sighted and verified.
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	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Waste management plan developed and implemented to avoid and reduce pollution. Document sighted and verified.
B.	Improving the efficiency of resource utilization and recycling of potential wastes as nutrients or converting them into value-added by-products.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> OFI	No records of recycling of potential wastes as nutrients or converting them into value-added by-products.
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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Standard Operating Procedures in handling of used chemicals in accordance with regulation developed and established. All schedule wastes are properly managed and recorded as per regulation. Documents and record sighted and verified.
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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	All containers are kept in schedule waste store after triple rinse and punctured and collected every 3 months by license schedule waste collector.



4.5.3.5	Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourses.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Domestic wastes disposal by mean of landfill, with appropriate signage posted and away from water course, no evidence of open burning found upon site visit.
Criterion 4.5.4: Reduction of pollution and emission			
4.5.4.1	An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, scheduled wastes, solid wastes and effluent.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> OFI	Incomplete assessment record on all polluting activities and no in-house assessment recorded.
4.5.4.2	An action plan to reduce identified significant pollutants and emissions shall be established and implemented.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Action plan established for Zero burning and best practices implemented to reduces pollution and emission. Plan sighted and verified.
Criterion 4.5.5: Natural water resources			
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:	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	
A	Assessment of water usage and sources of supply.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	A. Assessment of water management plan are developed to maintain availability of natural water resources. B. Main sources of water are from gravity feed from nearby Kampung Pasir Hilir Appropriate riparian buffer zone and signage sighted during field visit.
B	Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the estate's current activities.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Monitoring of outgoing water are monitored for Chemical Health Risk Assessment (CHRA) in water sampling analysis done Ref: Environmental Monitoring Report (EMR): NREB Ref: NREB/6-1/2A/33 by ENVISAR SDN. BHD. Ref: LSSPSB&AMSB/MSPO/5.5.1 (b)-01.
C	Ways to optimize water and nutrient usage to reduce wastage (e.g. having in place systems for re-use, night application, maintenance of equipment to reduce leakage, collection of rainwater, etc.).	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Gravity feed and piping system to all watering point. Frequent maintenance of piping system to prevent leaks and wastage.
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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Riparian buffer zones are restored and reserved for the protection of water courses and wetlands. Signage for riparian buffer zone and sprayers are visually posted for the purposes.



			Awareness briefing and training are done for sprayers and workers.
E	Where natural vegetation in riparian areas has been removed, a plan with a timetable for restoration shall be established and implemented.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Where natural vegetation in riparian areas have been removed, restoration have been made and signage posted for future references and implementation.
F	Where bore well is being use for water supply, the level of the ground water table should be measured at least annually.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Not applicable as there are no bore well are being constructed.
4.5.5.2	No construction of bunds, weirs and dams across main rivers or waterways passing through an estate.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Not applicable as there are no bunds, dam or weirs constructed over rivers and natural waterways.
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).	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	All source of water rely solely on gravity feed from the nearby kampong watering system directed and stored in approved HDPE Tank.
Criterion 4.5.6: Status of rare, threatened, or endangered species and high biodiversity value area			
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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	The estate is bordered by adjoining titled and NCR land; either cultivated with palm oil, fruit trees or rubber or degraded secondary forest with several private houses in the surrounding area. No sightings of listed RTE species have been reported apart from monitor lizards, squirrels, snakes and common birds. However, signs prohibiting hunting are prominently displayed.
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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Posters on Protected and totally wildlife are posted at estate premise [office & workers quarters] No sightings of listed RTE species have been reported in the area. However, signs prohibiting hunting are prominently displayed.
4.5.6.2.	If rare, threatened or endangered species, or high biodiversity value, are present, appropriate measures for management planning and operations should include:		



A	Ensuring that any legal requirements relating to the protection of the species are met.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	In addition to hunting prohibition, workers staying on site are prohibited from rearing caged birds, whether threatened or not.
B	Discouraging any illegal or inappropriate hunting, fishing or collecting activities and developing responsible measures to resolve human-wildlife conflicts.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Signboards prohibiting hunting & fishing are prominently displayed at strategic locations on site.
4.5.6.3	A management plan to comply with Indicator 1 shall be established and effectively implemented, if required.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	The estate is bordered by adjoining titled and NCR land; either cultivated with palm oil, fruit trees or rubber or degraded secondary forest with several private houses in the surrounding area. No sightings of listed RTE species have been reported apart from monitor lizards, squirrels, snakes and common birds. However, signs prohibiting hunting & fishing are prominently displayed and installed. As such, a comprehensive management plan is not required.
Criterion 4.5.7: Zero burning practices			
4.5.7.1	Use of fire for waste disposal and for preparing land for oil palm cultivation or replanting shall be avoided except in specific situations, as identified in regional best practice.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	'No Open Burning' training was held on 18/9/2019 ref MSPO Training File 1. No evidence of open burning including of domestic waste was detected on site. "NO BURNING" signage are installed at estate premises and sites. Verified during site Audit
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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	To be complied with as prescribed in the event of occurrence.
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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	To be complied with as prescribed in the event of occurrence.
4.5.7.4	Previous crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	There are no replanting activities on site.



PRINCIPLE 6

BEST PRACTICES

Criterion 4.6.1: Site management			
Indicator	Requirement	Compliance	Findings
4.6.1.1	Standard operating procedures shall be appropriately documented and consistently implemented and monitored.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	<p>SOP documented on site management in areas as follows: [Ref doc LSSP&AMSB/MSPO/02-] dated 01/09/19:</p> <ul style="list-style-type: none"> Complaint & Grievances Consultation & Communication Harvesting [FFB & FLF] Accident & Emergency Training & Competency Schedule waste management Block design Drainage construction Palm pruning Weeding management Manuring Pest control <p>Viewed and verified implemented in compliance.</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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	<p>Both LSSB & AMSB estate are located on lowland, peat soil. Highest slope gradient is measured @5 degrees. However following conservation measures were undertaken & observed during Site Audit:</p> <ul style="list-style-type: none"> Planting of beneficial plants Use of palm fronds to prevent run off Drainage inspection works conducted monthly
4.6.1.3	A visual identification or reference system shall be established for each field.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	<p>Visual identification is done by installation of Block markers [planted on ground] with following information:</p> <ul style="list-style-type: none"> Block size Species planted Year of planting No of trees <p>Observed and verified during site Audit</p>
Criterion 4.6.2: Economic and financial viability plan			
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.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> OFI	<p>Management Plan ref doc LSSB & AMSB/MSPO/6.2.1-01 dated 01 09 19. Noted the following:</p> <ul style="list-style-type: none"> 3 years [2020 – 2022] FFB projection on production Budget Plan [Profit & Loss statement] for period [2020 – 2022] <p>However, the Management Plan do not have detailed write up that include other management planning areas [example staffing, stakeholders management etc.]</p>
4.6.2.2	Where applicable, an annual replanting programme shall be established. Long term replanting programme should be established and review annually, where applicable every 3-5 years.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	<p>Not applicable as current palm trees are aged between 8 to 12 years</p>



4.6.2.3	The business or management plan may contain:	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI																						
A	Attention to quality of planting materials and FFB.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	DXP [Felda], AAR are species planted. Prescribed manual on Best Practices on planting material is noted and verified																					
B	Crop projection: site yield potential, age profile, FFB yield trends.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	2019/2020 projection <table border="1"> <thead> <tr> <th>Items</th> <th>2019</th> <th>2020</th> </tr> </thead> <tbody> <tr> <td>Yields [forecast]</td> <td>24.0mt/ha</td> <td>26.0mt/ha</td> </tr> <tr> <td>Age profile</td> <td>8-12 years</td> <td>9-13 years</td> </tr> <tr> <td>FFB total</td> <td>13350mt</td> <td>14685mt</td> </tr> <tr> <td>Yield [actual]</td> <td>2017</td> <td>2018</td> </tr> <tr> <td>FFB total</td> <td>11719mt</td> <td>12884mt</td> </tr> <tr> <td>Total certified area</td> <td>460.5ha</td> <td>100ha</td> </tr> </tbody> </table>	Items	2019	2020	Yields [forecast]	24.0mt/ha	26.0mt/ha	Age profile	8-12 years	9-13 years	FFB total	13350mt	14685mt	Yield [actual]	2017	2018	FFB total	11719mt	12884mt	Total certified area	460.5ha	100ha
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Total certified area	460.5ha	100ha																						
C	Cost of production: cost per ton of FFB.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Projection for cost per ton of FFB; as noted in the business plan <table border="1"> <thead> <tr> <th>Item</th> <th>2019/2020 (rm)</th> </tr> </thead> <tbody> <tr> <td>Harvesting</td> <td>40.00</td> </tr> <tr> <td>Upkeep</td> <td>100.00</td> </tr> <tr> <td>Fertilizers</td> <td>100.00</td> </tr> <tr> <td>Transportation</td> <td>25.00</td> </tr> <tr> <td>Other costs</td> <td>35.00</td> </tr> <tr> <td>Total</td> <td>300.00</td> </tr> </tbody> </table>	Item	2019/2020 (rm)	Harvesting	40.00	Upkeep	100.00	Fertilizers	100.00	Transportation	25.00	Other costs	35.00	Total	300.00							
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Other costs	35.00																							
Total	300.00																							
D	Price forecast	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Price forecast for FFB 2019/2020; noted in the business plan to be RM400 per MT																					
E	Financial indicators: cost benefit, discounted cash flow, return on investment.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	All these are contents of the Budget/Financial projection/Profit & Loss Account. Forecast Profit/loss (before HQ cost) <ul style="list-style-type: none"> • 2019: RM3,117,454 • 2020: RM4,271,067 																					
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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Estate Management meeting is held at least once a month to discuss site management plan implementation. Monthly meeting records (July to October 2019) verify estate staff meet monthly																					
Criterion 4.6.3: Transparent and fair price dealing																								
4.6.3.1	Pricing mechanisms for the products and other services shall be documented and effectively implemented.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	LSSB/AMSB documented the pricing mechanism vide LSSP/AMSB/MSPO/6.3.1-01 dated 01 09 19. Service rates are paid as follows (all rates in RM): <ul style="list-style-type: none"> • harvesting@35 per mt • manuring@3 per 50kg bag • slashing@38 per ha • spraying@30 per ha • loose fruit@200/mt • <u>pruning@0.50</u> per palm • EFB mulching@2/mt Verified and confirmed these are actual rates paid from October 2019 worker pay-slip																					
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	LSSB/AMSB does not engage services of Contractors for any of their plantation site management activities (harvesting, transporting FFB, manuring etc.)																					



Criterion 4.6.4: Contractor			
4.6.4.1	Where contractors are engaged, they shall understand the MSPO requirements and shall provide the required documentation and information.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Not applicable as LSSB/AMSB does not use services of Contractor
4.6.4.2	The management shall provide evidence of agreed contracts with the contractor.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Not applicable as LSSB/AMSB does not use services of Contractor
4.6.4.3	The management shall accept MSPO approved auditors to verify assessments through a physical inspection if required.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Not applicable as LSSB/AMSB does not use services of Contractor
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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> OFI	Not applicable as LSSB/AMSB does not use services of Contractor

PRINCIPLE 7**DEVELOPMENT OF NEW PLANTING**

This Principle is not applicable as there is no development of new planting for LSSB & AMSB



7.2. SUMMARY OF FINDINGS

7.2.1.

Criterion 4.5.1: Environmental management plan

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.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> OFI	Awareness training programme on environmental management and improvement plans are available, policy implemented and communicated. However, no records of training are available.
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7.2.2.

Criterion 4.5.3: Waste management and disposal

B.	Improving the efficiency of resource utilization and recycling of potential wastes as nutrients or converting them into value-added by-products.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> OFI	No records of recycling of potential wastes as nutrients or converting them into value-added by-products.
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7.2.3.

Criterion 4.5.4: Reduction of pollution and emission

4.5.4.1	An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, scheduled wastes, solid wastes and effluent.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> OFI	Incomplete assessment record on all polluting activities and no in-house assessment recorded.
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7.2.4

Criterion 4.6.2: Economic and financial viability plan

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.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> OFI	Management Plan ref doc LSSB & AMSB/MSPO/6.2.1-01 dated 01 09 19. Noted the following: <ul style="list-style-type: none"> • 3 years [2020 – 2022] FFB projection on production • Budget Plan [Profit & Loss statement] for period [2020 – 2022] However, the Management Plan do not have detailed write up that include other management planning areas [example staffing, stakeholders management etc.]
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7.3 CONCLUSION BY LEAD AUDITOR [23 11 2019] [end day of Stage 2 Assessment]



No of "NO":	Non-Conformance	NIL
No of "OFI":	Opportunity for Improvement	4

REPORT SUMMARY & RECOMMENDATIONS
Report Summary & Recommendations

Stage 2 Audit was conducted from 27 to 28 11 19; all audit objectives were successfully completed; the assessment covered both site facilities [operations, workers quarters, workshop, stores, boundaries etc.] and documentation audit covering MSPO Principles 1 – 6.

Overall, LS Suria Plantation Sdn Bhd [LSSB] & Aktif Muhibbah Plantation Sdn Bhd [AMSB] had demonstrated that it had generally satisfied the requirement of certification under this MSPO Standards.

It is therefore recommended that subject to closure of all OFI and approval of the Final Audit Report, LSSB & AMSB be certified under MSPO MS2530-3:2013.

Lead Auditor:	Acknowledged by Auditee	Name	Job Title
Wilfred S Landong	LS Suria Sdn Bhd Aktif Muhibbah Sdn Bhd	Soo Pak Leong	Plantation Manager
Signature/Date:  28 11 19	Signature/Date:  28 11 19		



7.4. CORRECTIVE ACTION REPORTS [CAR]

The following Corrective Action Reports were raised on 28 12 19

		Company No: 1179994-X MSPO Certification Services		LS SURIA PLANTATION SDN BHD		QP 08 Rev 01 CAR/EA/ST2/19 Eff date: 01/04/19	
1 FINDINGS				To be completed by Lead Auditor			
Standards		MSPO MS2530-3:2013		Reference		LSSB/AUST2/11/19	
Process, Area		Principle: 5					
Criterion 4.5.1: Environmental management plan							
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.		<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> OFI		Awareness training programme on environmental management and improvement plans are available, policy implemented and communicated. However, no records of training are available.	
2 CLASSIFICATION				To be completed by Lead Auditor			
Major Non-conformity		<input type="checkbox"/>		Minor-nonconformity		<input type="checkbox"/>	
Opportunity for Improvement (OFI)						<input checked="" type="checkbox"/>	
Type of follow up		<input checked="" type="checkbox"/> Document review (off-site audit and may be charged) <input type="checkbox"/> On site audit (effort required will be charged)					
Date: 28 11 19		Remarks: (if any)					
3 CONFIRMATION				To be completed by Company			
Finding + classification is correct				<input checked="" type="checkbox"/> Yes		<input type="checkbox"/> No	
Comments: (if any)							
4 ROOT CAUSE(S) of NC / OFI				To be completed by Company			
Remarks: Training record were being documented during audit time.							
5 CORRECTIVE ACTIONS TAKEN				To be completed by Company			
Remarks: Training Reports enclosed with this this submission as evidence							
Date	03 12 2019	Name/Job of Management Rep		Soo Pak Leong	Plantation Manager		
6 CLOSURE of NC / OFI				To be completed by Lead Auditor			
Remarks / Evidence: Evidence noted and verified. This OFI is closed out.							
Corrective Actions taken to close this NC or OFI has been implemented and found acceptable							
				<input checked="" type="checkbox"/> Yes		<input type="checkbox"/> No	
Date	05 12 2019	Lead Auditor		Signature:			



	Company No: 1179994-X MSPO Certification Services	LS SURIA PLANTATION SDN BHD	QP 08 Rev 01 CAR/EA/ST2/19 Eff date: 01/04/19
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2 FINDINGS	To be completed by Lead Auditor		
Standards	MSPO MS2530-3:2013	Reference	LSSB/AUST2/11/19
Process, Area	Principle: 5		

Criterion 4.5.3: Waste management and disposal

B.	Improving the efficiency of resource utilization and recycling of potential wastes as nutrients or converting them into value-added by-products.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> OFI	No records of recycling of potential wastes as nutrients or converting them into value-added by-products.
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2 CLASSIFICATION	To be completed by Lead Auditor			
Major Non-conformity	<input type="checkbox"/>	Minor-nonconformity	<input type="checkbox"/>	Opportunity for Improvement (OFI)
Type of follow up	<input checked="" type="checkbox"/> Document review (off-site audit and may be charged) <input type="checkbox"/> On site audit (effort required will be charged)			
Date: 28 11 19	Remarks: (if any)			

3 CONFIRMATION	To be completed by Company		
Finding + classification is correct	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	
Comments: (if any)			

4 ROOT CAUSE(S) of NC / OFI	To be completed by Company
Remarks: Not familiar with requirements	

5 CORRECTIVE ACTIONS TAKEN	To be completed by Company		
Remarks: Corrective action taken. Re-cycling record of potential waste listing enclosed in this submission			
Date	03 12 2019	Name/Job of Management Rep	Soo Pak Leong Plantation Manager

6 CLOSURE of NC / OFI	To be completed by Lead Auditor		
Remarks / Evidence: Evidence not and verified. This OFI is closed out.			
Corrective Actions taken to close this NC or OFI has been implemented and found acceptable			
		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Date	05 12 2019	Lead Auditor	Signature:



	Company No: 1179994-X MSPO Certification Services	LS SURIA PLANTATION SDN BHD	QP 08 Rev 01 CAR/EA/ST2/19 Eff date: 01/04/19
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3	FINDINGS	To be completed by Lead Auditor
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Standards	MSPO MS2530-3:2013	Reference	LSSB/AUST2/11/19
Process, Area	Principle: 5		

Criterion 4.5.4: Reduction of pollution and emission			
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4.5.4.1	An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, scheduled wastes, solid wastes and effluent.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> OFI	Incomplete assessment record on all polluting activities and no in-house assessment recorded.
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2	CLASSIFICATION	To be completed by Lead Auditor
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Major Non-conformity	<input type="checkbox"/>	Minor-nonconformity	<input type="checkbox"/>	Opportunity for Improvement (OFI)	<input checked="" type="checkbox"/>
Type of follow up	<input checked="" type="checkbox"/> Document review (off-site audit and may be charged) <input type="checkbox"/> On site audit (effort required will be charged)				
Date: 28 11 19	Remarks: (if any)				

3	CONFIRMATION	To be completed by Company
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Finding + classification is correct	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Comments: (if any)		

4	ROOT CAUSE(S) of NC / OFI	To be completed by Company
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Remarks:
Still documenting record during Audit time

5	CORRECTIVE ACTIONS TAKEN	To be completed by Company
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Remarks:
Documentation completed and enclosed with this submission

Date	03 12 2019	Name/Job of Management Rep	Soo Pak Leong	Plantation Manager

6	CLOSURE of NC / OFI	To be completed by Lead Auditor
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Remarks / Evidence:
Evidence not and verified. This OFI is closed out.

Corrective Actions taken to close this NC or OFI has been implemented and found acceptable

<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
Date	05 12 2019	Lead Auditor	Signature:



		Company No: 1179994-X MSPO Certification Services		LS SURIA PLANTATION SDN BHD		QP 08 Rev 01 CAR/EA/ST2/19 Eff date: 01/04/19	
4 FINDINGS				To be completed by Lead Auditor			
Standards		MSPO MS2530-3:2013		Reference		LSSB/AUST2/11/19	
Process, Area		Principle: 6					
Criterion 4.6.2: Economic and financial viability plan							
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.		<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> OFI		Management Plan ref doc LSSB & AMSB/MSPO/6.2.1-01 dated 01 09 19. Noted the following: <ul style="list-style-type: none"> • 3 years [2020 – 2022] FFB projection on production • Budget Plan [Profit & Loss statement] for period [2020 – 2022] However, the Management Plan do not have detailed write up that include other management planning areas [example staffing, stakeholders management etc.]	
2 CLASSIFICATION				To be completed by Lead Auditor			
Major Non-conformity		<input type="checkbox"/>		Minor-nonconformity		<input type="checkbox"/>	
Type of follow up		<input checked="" type="checkbox"/> Document review (off-site audit and may be charged) <input type="checkbox"/> On site audit (effort required will be charged)					
Date: 28 11 19		Remarks: (if any)					
3 CONFIRMATION				To be completed by Company			
Finding + classification is correct				<input checked="" type="checkbox"/> Yes		<input type="checkbox"/> No	
Comments: (if any)							

4	ROOT CAUSE(S) of NC / OFI	To be completed by Company
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Remarks:
Management Plan under process of completion during Audit time.

5	CORRECTIVE ACTIONS TAKEN	To be completed by Company
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Remarks:
Documentation completed and enclosed with this submission

Date	03 12 2019	Name/Job of Management Rep	Soo Pak Leong	Plantation Manager

6	CLOSURE of NC / OFI	To be completed by Lead Auditor
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Remarks / Evidence:
Evidence not and verified. This OFI is closed out.

Corrective Actions taken to close this NC or OFI has been implemented and found acceptable

		<input checked="" type="checkbox"/> Yes		<input type="checkbox"/> No		
Date	05 12 2019	Lead Auditor	Signature:			

NOTE:	ALL CORRECTIVE ACTION REPORTS WERE CLOSED OUT ON 05 12 2019
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8.0. LEAD AUDITOR CONCLUSION & RECOMMENDATION

Based on the Findings/Action taken by Auditee/Closures above LS SURIA PLANTATIONS SB GROUP had been able to demonstrate generally its compliance to and with requirements of the MSPO MS2530-3:2013 Standard for Oil Palm Plantations & Organized Smallholders.

Therefore, it is recommended that the Initial Certification of LS SURIA PLANTATIONS SB GROUP under the Standard MS2530-3:2013 be approved.

Signed for & On Behalf of

BQAS Certification (M) Sdn Bhd,

Wilfred S Landong

LEAD AUDITOR

Dated: 06 12 2019

9.0

ACKNOWLEDGEMENT OF INTERNAL RESPONSIBILITY & CONFIRMATION OF AUDIT FINDINGS

This is to acknowledge and confirm the Audit Visits/Assessments described in this Report and the Acceptance of the Contents and Findings in the said Audit Report.

Signed for & On Behalf of Auditee,

Soo Pak Leong
Plantation Manager
Dated: 07 12 2019

10. CERTIFICATION RECOMMENDATION / DECISION [CERTIFIER]

I/the undersigned, being the Certifier, confirm that I have examined thoroughly all contents of the Report in its' entirety, including the incorporation of Peer Review comments/report and other related reports [where applicable and relevant].

I confirm that, to the best of my knowledge the information and conclusions included in this report have been prepared in compliance with the Standards requirements; and done in good faith and that the certification decision had been based upon this information.

I, hereby confirm that, be certified and awarded the Certificate under the Standard MSPO MS2530-3:2013 Standard for Oil Palm Plantations & Organized Smallholders.

CERTIFIER

PATRICK SIBAT SUJANG

Dated: 20 12 2019

11.0 DATE OF 1ST YEAR SURVEILLANCE AUDIT

November, 2020



LS SURIA PLANTATION MAPS



Geological Map.pdf



Layout Map LS
Suria.pdf



Soil Map.pdf