



# MSPO MS 2530-3:2013 INITIAL CERTIFICATION REPORT

**SATAP PLANTATION SDN BHD (677829-W)**

**Lot 693, MCLD, Off Jln Krokop, 98000, Miri, Sarawak**



## **BQAS Certification [M] Sdn Bhd**


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Accreditation No: ACB MSPO CB15

	<b>MSPO MS 2530-3:2013: INITIAL CERTIFICATION REPORT</b>	
	<b>SATAP PLANTATION SDN BHD (677829-W)</b>	<b>BQAS CERTIFICATION [M] SDN BHD</b>
	<b>ACB MSPO 15</b>	<b>REF: BQAS/SPSB/032/06/21</b> <span style="float: right;"><b>10 06 2021</b></span>

<b>CERTIFIED ENTITY</b>	<b>SATAP PLANTATION SDN BHD (677829-W)</b>	
MSPO Standards: MS2530-3:2013	General Principles for Palm Oil Plantations & Organized Smallholders	
Type of Certification:	<input checked="" type="checkbox"/> Individual	
Project Ref No:	BQAS/SPSB/032/06/21	
MSPO Certificate No:	P3 032 0621	
Validity:	23 06 2021 – 22 06 2026	
Main Office Address:	Lot 693, MCLD, Off Jln Krokop, 98000, Miri, Sarawak	
Site Address:	Kampung Nusah, Sibuti Land District, 98000 Miri, Sarawak	
Contact Person / Job Title	Mr Lee Choon Hong	Estate Manager
Telephone / Mobile	013 836 1128	
Email / Website	satapplantation@gmail.com	


<b>CERTIFICATION BODY</b>	<b>BQAS CERTIFICATION [M] SDN BHD [11179994-x]</b>	
Office Address:	Lot 7823, Sublot 6, 2n Floor, Block A, Kings' Centre, Simpang Tiga, 93350, Kuching Sarawak.	
Contact Person / Job Title	Wilfred S Landong	Managing Director
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Email / Website	bqassb@gmail.com	www.bqas.com.my
Lead Auditor	Wilfred S Landong	
Certifier	Maxwell S Landong	

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## EXECUTIVE SUMMARY

This is an Initial Certification Audit & scope is Individual Certification of [SPSB] **SATAP PLANTATION SDN BHD** Estate which is sited at **Kampung Nusah, Sibuti Land District, 98000 Miri, Sarawak** under the Standards MSPO MS2530-3:2013 General Principles for Oil Palm Plantations & Organized Smallholders.

**SPSB** main office is located at **Lot 693, MCLD, Off Jln Krokop, 98000, Miri, Sarawak**. Other key information on **SPSB** are as follows:

Site Address	<b>Kampung Nusah, Sibuti Land District, 98000 Miri, Sarawak</b>		
Location Geo Coordinates	N 4.070767, E 113.915303		
Certified Area	350.00 hectares	Planted Area	348.00 hectares
No of Employees	17 employees		

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 Estate Office during Stage 1 Audit and Stage 2 Audit was conducted by Remote Audit; due to Covid 19 Pandemic situation in Sarawak and travel restrictions imposed by the government authorities.

Stage 1 Audit was conducted on 17 - 18 August 2020 & Stage 2 on 18 - 19 04 2021 respectively. 5 Auditors were assigned to do the Assessments; clocking a total of 10 Mandays to complete the Audits. Stage 2 was also long delayed by the inactivity on site and partial closure of the Estate due to the covid 19 Pandemic.

There were 25 Findings in Stage 1 Audit classified as Unacceptable & AWF (acceptable with findings noted); in areas of management system readiness, policy/policies documentation, maps & procedures. The corrective action report (CAR) raised for these findings were closed out on 04 02 2021; upon verifying all the requisite documentations and evidence.

In Stage 2 Audit there were 5 findings; 5 OFI (opportunity for improvements) in areas of land use rights, social impact assessment, reduction of pollution & emission & natural water resources. The corrective action report (CAR) for these findings were closed out on 30 05 2021; upon comprehensive review and assessments.

In Stage 1, 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 RDSB staff & management and this was found to be meeting requirements. Local communities were also allowed access and use of roads within the plantation.

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Plantation workers are remunerated in accordance with minimum wage order requirements; and living conditions in the Estate meet the bare minimum requirements of health & safety regulations and the relevant housing Act.

Generally, it is noted by the Auditors that Estate management and workers still needed more commitment, further training and knowledge to be more effective in implementing and managing its management system in compliance with MSPO 2530-3:2013 Standards.

The Audit team has conducted a rigorous assessment of Satap Plantation Sdn Bhd management system and it is noted that it has made vast improvements between Stage 1 and Stage 2 Assessment to comply & conform to MSPO2530-3:2013 Certification standards, conditions & requirements.


Conclusively, the Lead Auditor therefore, recommended that upon conclusion and closure of findings of Stage 2 Satap Plantation Sdn Bhd be certified under MSPO Standards MS2530-3:2013.

**1. INFORMATION: CERTIFICATION ASSESSMENT**

1.1.	Type of Certification Assessment	<input checked="" type="checkbox"/>	Initial Certification / Main Audit	
		<input type="checkbox"/>	Annual Surveillance Audit [Year 1]	
		<input type="checkbox"/>	Re-certification Audit	
1.2.	Scope of MSPO Certification	<input checked="" type="checkbox"/>	Production of Sustainable Fresh fruit Bunch from:	
			Total Planted Area	Total Certified Area
			348.00 hectares	350.00 hectares
1.3.	MSPO Standards	<input checked="" type="checkbox"/>	PART 3: MS2530-3:2013	
		<input type="checkbox"/>	PART 4: MS2530-4:2013	
1.4.	Maps [Refer Attachments]	<input checked="" type="checkbox"/>	Google Location	
		<input type="checkbox"/>	Boundary / Block Map	
		<input type="checkbox"/>	Topography	
		<input type="checkbox"/>	Soil	

**2. INFORMATION: CERTIFIED ENTITY** **INDIVIDUAL CERTIFICATION**

Company Name & Registration No:	<b>SATAP PLANTATION SDN BHD (677829-W)</b>		
Main Address:	Lot 693, MCLD, Off Jln Krokop, 98000, Miri, Sarawak		
Site Name:	SATAP PLANTATION SDN BHD		
Primary Function:	<input type="checkbox"/> Plantation/Organized Smallholders	<input type="checkbox"/> Mill	

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Site Address:		Kampung Nusah, Sibuti Land District, 98000 Miri, Sarawak	
Management Contact Details			
1.	Name: Lee Choon Hong	Job Title: Estate Manager	
	Mobile: 0138361128	Email: satapplantation@gmail.com	
2.	Name: Ms. Chin	Job Title: Secretary	
	Mobile: 010 970 7099	Email: satapplantation@gmail.com	
Headcount:		Local: 13	General Workers: 4      Total: 17
MS 2530-3:2013 General Principles for Plantations & Organized Smallholders			
MPOB License No: 5092 0890 2000		Expiry Date: 30.09.2021	
Scope of Activity: Menjual dan Mengalih BTS			
Date of Establishment: January 2005		Geo-Coordinates: N 4.070767°, E 113.915303°	
Certified Area: 350 Ha		Planted Area: 348 ha	
FFB Production (actual) 2020: 7,639.70 MT		FFB Production (estimate) 2021: 8,433.12MT	
Sources of FFB: Own plantation		Main FFB purchaser: MJM Palm Oil Mill Sdn. Bhd.	
No of Planting Blocks: 20		Stand Count: 47,251	
Palm Species: Sawit Kinabalu		Age Range of Palm Trees: 15-20 years	
Topography: Undulating		Soil Type: Mineral soils	
Land Status: Ownership: NCR Land		<input checked="" type="checkbox"/> Rented	<input type="checkbox"/> Own Land <input type="checkbox"/> Joint Venture
Validity/Date of Certification: 00 00 0000 to 00 00 0000		Other Sustainability Certification: N/A	

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

#### Stage 1 Audit Findings Classification



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

<b>Stage 2 Audit Findings Classification</b>		
Term	Meaning	Description
YES	Compliance	<ul style="list-style-type: none"> <li>Fulfilled requirement of audited standard</li> </ul>
OFI	Opportunity for improvements	<ul style="list-style-type: none"> <li>Demonstrate conformity. There are, however, improvement opportunity identified that will benefit the organization</li> </ul>
NO (minor NC)	Minor non conformity	<ul style="list-style-type: none"> <li>Non-compliance to standard requirements or company's SOP; or are issues that when combined, jeopardized the functioning of the system</li> </ul>
NO (major NC)	Major non conformity	<ul style="list-style-type: none"> <li>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.</li> </ul>

**4. ASSESSMENT PROCESS**

**a. AUDIT TEAM**

Assessment Stage	Name	Role
Stage 1	Wilfred Landong	Lead Auditor
	Douglas Alau	Auditor
	Patrick Sibat	Auditor
Stage 2	Wilfred Landong	Lead Auditor
	Patrick Sibat	Auditor

**b. AUDIT PLAN**

**4.2.1. AUDIT OBJECTIVES**

**Initial Certification Audit**

- Evaluate the implementation, including effectiveness, of the management system
- Information and evidence about conformity to all requirements
- Performance monitoring, measuring, reporting

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- Reviewing against key performance objectives and targets
- Performance as regards legal compliance
- Operational control of the client's processes
- Internal auditing and management review
- Management responsibility for policies
- Links between the normative requirements, policy, performance objectives and targets
- Competence of personnel
- Customer specific requirements

**4.2.2. ASSESSMENT SITES/PROGRAMS/PARAMETERS****MS2530-3:2013****General Principles for Palm Oil Plantation & Organized Smallholders****Assessment Sites**

Assessments were performed at:

- Main Office & Estate Office – documentations & records
- Estate – FFB evacuation, processes, stores, waste & water management, workshop and related facilities etc.
- Staff facilities – housing, amenities etc.

**Stage 1****Audit Program**

Date: 17 - 18 08 2020

No of Auditors: 3

No of Mandays: 6

Day 1

- Site Audit @ Estate
- Estate site Assessment & field Audits  
Inspection/observation of staff/workers housing & living conditions, facilities & amenities, interview foreign workers, domestic waste treatment, Harvesting etc. Stakeholders' dialogues/interviews (contractors, FFB suppliers, local community representatives, adjacent landowners)

Day 2

- Opening Meeting at Main Office
- Review Stage 1 Audit Report  
Documentation Audit of MSPO MS2530:3:2013; Principle 1 to 6  
Presentation of Audit Checklist / Report
- Opening Meeting at Main Office
- Documentation Audit
- Review Stage 1 Audit Report

**Stage 2****Main Assessment Program****Remote Audit**

Stage 2 was conducted by Remote Audit due to travel restrictions imposed by government authorities



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Date: 18 - 19 04 2021

No of Auditors: 2

No of Mandays: 4

Day 1

- Opening Meeting
- Review Stage 1 Report
- Documentation Audit of MSPO MS2530:3:2013; Principle 1 to 6

Day 2

- Documentation Audit of MSPO MS2530:3:2013; Principle 1 to 6  
[continue from Day 1]
- Closing Meeting
- Presentation of Stage 2 Audit Report

**Assessment 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
- Traceability of FFB
- Use of PPE / Safety & Health training program
- Assess 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

**c. THE AUDIT PROCESS**

The Audit Process for Stage 2 Assessments was conducted as follows:

NO	PROCESS	DESCRIPTION/ACTIVITIES
1	Public Notification	Written notice to inform public on MSPO Audit is posted at Estate Office 1 month before Audit dates
	↓	

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2	Audit Plan	Auditee received 1 month before Audit dates
	↓	
3	Audit Day 1 Stage 2 Audit	<ul style="list-style-type: none"> <li>Opening Meeting</li> <li>Review Stage 1 Report</li> <li>Documentation Audit of MSPO MS2530:3:2013; Principle 1 to 6</li> </ul>
	↓	
4	Audit Day 2	<ul style="list-style-type: none"> <li>Documentation Audit of MSPO MS2530:3:2013; Principle 1 to 6 [continue from Day 1]</li> <li>Closing Meeting</li> <li>Presentation of Report / Checklists. Review, discuss &amp; decide corrective &amp; forward action to be taken by Auditee</li> </ul>

**5.0. MSPO STAGE 1 ASSESSMENT****5.1. STAGE 1 AUDIT REPORT**Standard(s):  MS 2530-1  MS 2530-2  **MS 2530-3**  MS 2530-4

Other Standard and/or Edition:

INFORMATION:	CERTIFICATION BODY	
Stage 1 Audit Date:	17 - 18 August 2020	Audit Duration: 6 man-days
Stage 2 Schedule Date:		
BQAS Audit Team:	Name	Role in the Audit
	Wilfred S. Landong	Lead Auditor
	Douglas Alau Tayan	Auditor
	Patrick Sibat Sujang	Auditor

**AUDIT CHECKLIST & INFORMATION****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

 **Acceptable** Acceptable with findings noted Unacceptable – recommend audit (Stage 2) to be delayed

Comments/Justification/Evidence:

Policies are communicated in dual languages; BM and English.

The policy, if possible, can be given reference number based on MSPO Standard.

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found to be adequate?	
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"/> <b>Acceptable with findings noted</b> <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed Comments/Justification/Evidence: Need reference number based on MSPO standard.
List any manual discrepancies:	
1. No response to BQAS required 2. Changes will be reviewed during Stage 2 audit	
The policy is defined and appropriate to the purpose of the organization?	<input checked="" type="checkbox"/> <b>Acceptable</b> <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed Comments/Justification/Evidence: The policy, if possible, can be given reference number based on MSPO Standard.
Transparency is identified to ensure management of stakeholders are meet with MSPO requirement.	<input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> <b>Acceptable with findings noted</b> <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed Comments/Justification/Evidence: Transparency is only reflected in the MSPO Policy. It needed to be documented in a separate MSPO SOP.
Transparency is identified in complying with traceability system.	<input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> <b>Acceptable with findings noted</b> <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed Comments/Justification/Evidence: Traceability is only reflected in the MSPO Policy. It needed to be documented in a separate MSPO SOP.
Process for identification of legal and other requirements.	<input checked="" type="checkbox"/> <b>Acceptable</b> <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed Comments/Justification/Evidence: Plantation Map need to have Legend.
Process for internal and external communication.	<input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> <b>Acceptable with findings noted</b> <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed Comments/Justification/Evidence: Forms for complaints and Grievances needed in MSPO Files



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<p>The outputs from management reviews are consistent with the commitment to continual improvement.</p>	<p><input type="checkbox"/> Acceptable  <input checked="" type="checkbox"/> <b>Acceptable with findings noted</b>  <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed  <input type="checkbox"/> Not applicable due to not required for group management of Independent smallholder (refer to 2.1d for detail)  <input type="checkbox"/> Special case with valid reason agreed by Lead Auditor  Comments/Justification/Evidence:  Minutes of meeting to be signed by both Secretary of the meeting and the Chairman.</p>
<p>Internal audits planned and performed? Records are available?</p>	<p><input type="checkbox"/> Acceptable  <input checked="" type="checkbox"/> <b>Acceptable with findings noted</b>  <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed  <input type="checkbox"/> Not applicable due to not required for group management of Independent smallholder (refer to 2.1d for detail)  Comments/Justification/Evidence:  Internal Audit done on 09.03.2020, 11 NCs reported, however 5 NCs need to be closed before Stage 2 Audit can commence.</p>
<p>Is a translator required?</p>	<p><input type="checkbox"/> Yes    <input checked="" type="checkbox"/> No</p>


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.


	<b>POLICIES</b>
<p>MSPO Policy</p>	<p><input type="checkbox"/> Acceptable  <input checked="" type="checkbox"/> <b>Acceptable with findings noted</b>  <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed  Comments/Justification/Evidence:  MSPO Policies are communicated in dual languages, BM and English. Reference ID and numbers required.</p>
<p>Safety and Health Policy</p>	<p><input type="checkbox"/> Acceptable  <input checked="" type="checkbox"/> <b>Acceptable with findings noted</b>  <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:  Reference ID and numbers required.</p>

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Sexual Harassment Policy	<input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> <b>Acceptable with findings noted</b> <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: Reference ID and numbers required.
Good Social Practice Policy	<input checked="" type="checkbox"/> <b>Acceptable</b> <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 is documented
Environmental Policy	<input checked="" type="checkbox"/> <b>Acceptable</b> <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: Environmental Policy is documented
	<b>PROCEDURES</b>
Training Procedure	<input checked="" type="checkbox"/> <b>Acceptable</b> <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: Training procedures, matrix and schedule is documented
Internal Audit Procedure	<input checked="" type="checkbox"/> <b>Acceptable</b> <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: IA procedures cited and compliance, Letter of Appointment of Internal Auditor cited, dated 20 <sup>th</sup> February 2020.

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Complaint and grievance Procedure	<input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> <b>Acceptable with findings noted</b> <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: In the SOPs, the mechanism for a two-way communication is missing.
Communication Procedure	<input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> <b>Acceptable with findings noted</b> <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: In the SOPs, the mechanism for a two-way communication is missing.
Emergency and Incident procedure	<input checked="" type="checkbox"/> <b>Acceptable</b> <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: Emergency and Incident procedure is documented
Traceability SOP	<input checked="" type="checkbox"/> <b>Acceptable</b> <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: SOPs cited, letter of Appointment of Traceability Officer cited, signed by Chairman.
Site Management SOP	<input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> <b>Acceptable with findings noted</b> <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed <input type="checkbox"/> Not Applicable for MS 2530-2 (Independent 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: SOPs cited, Need the Name and Signature of the Person responsible for preparing and approving the SOPs. More detail description of the tasks involved in the SOPs required.


	<b>MSPO MS 2530-3:2013: INITIAL CERTIFICATION REPORT</b>	
	<b>SATAP PLANTATION SDN BHD (677829-W)</b>	<b>BQAS CERTIFICATION [M] SDN BHD</b>
	<b>ACB MSPO 15</b>	<b>REF: BQAS/SPSB/032/06/21</b>
		<b>10 06 2021</b>

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 (Independent Smallholder) <input checked="" type="checkbox"/> <b>Not Applicable for MS 2530-3 (plantation)</b>
Chemical Handling SOP	<input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> <b>Acceptable with findings noted</b> <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: To include the use of PPE and placing SDS in the stores where chemicals are kept.
Scheduled Waste Handling SOP	<input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> <b>Acceptable with findings noted</b> <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: SOPs cited and Store for Schedule Waste on site is required by MSPO. Proper disposal of SW is required.
<b>DOCUMENTS</b>	
List of Stakeholder	<input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> <b>Acceptable with findings noted</b> <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: Cited but need to updated, to include Name, address and Contact Number of Stakeholders.
Land ownership	<input checked="" type="checkbox"/> <b>Acceptable</b> <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed Comments/Justification/Evidence: All area is NCR land. Deeds of Joint Venture Agreement cited.

	<b>MSPO MS 2530-3:2013: INITIAL CERTIFICATION REPORT</b>	
	<b>SATAP PLANTATION SDN BHD (677829-W)</b>	<b>BQAS CERTIFICATION [M] SDN BHD</b>
	<b>ACB MSPO 15</b>	<b>REF: BQAS/SPSB/032/06/21</b>
		<b>10 06 2021</b>

Customary Right document	<input checked="" type="checkbox"/> <b>Acceptable</b> <input type="checkbox"/> Acceptable with findings noted <input type="checkbox"/> Not applicable to the occupied land <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed Comments/Justification/Evidence: As per land ownership above.
Boundary mapping of the land	<input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> <b>Acceptable with findings noted</b> <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed Comments/Justification/Evidence: Boundary Mapping Showing GPS coordinates points required and to be placed on site.
HIRARC	<input checked="" type="checkbox"/> <b>Acceptable</b> <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: HIRARC Documents cited and in compliance.
Training Programme	<input checked="" type="checkbox"/> <b>Acceptable</b> <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: Training procedures, matrix and schedule cited.
Environmental Policy and Management Plan	<input checked="" type="checkbox"/> <b>Acceptable</b> <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: EMP available and in compliance with MSPO requirement
Non-renewable energy estimation	<input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> <b>Acceptable with findings noted</b> <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: Available but need to put in the Header for the Non-renewable Energy Estimation.



	<b>MSPO MS 2530-3:2013: INITIAL CERTIFICATION REPORT</b>	
	<b>SATAP PLANTATION SDN BHD (677829-W)</b>	<b>BQAS CERTIFICATION [M] SDN BHD</b>
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Waste Identification	<input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> <b>Acceptable with findings noted</b> <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed Comments/Justification/Evidence: Need to identify and segregate of waste.
Water Management Plan	<input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> <b>Acceptable with findings noted</b> <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: Need more elaboration, water quality required, the available one is too simple.
Business Management Plan	<input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> <b>Acceptable with findings noted</b> <input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed Comments/Justification/Evidence: Incomplete documentation.
Product Pricing Mechanism	<input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> <b>Acceptable with findings noted</b> <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: Incomplete documents
Contractor Agreement	<input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> <b>Acceptable with findings noted</b> <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: Incomplete document. To be verified later.
Soil and Topographic Information	<input type="checkbox"/> Acceptable <input checked="" type="checkbox"/> <b>Acceptable with findings noted</b> <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: No map available. To be verified later.



**MSPO MS 2530-3:2013: INITIAL CERTIFICATION REPORT**

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**BQAS CERTIFICATION [M] SDN BHD**

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**REF: BQAS/SPSB/032/06/21**

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<p>Social and environmental impact assessment</p> <ul style="list-style-type: none"> <li>- <input checked="" type="checkbox"/> Environmental Impact Assessment</li> <li>- <input checked="" type="checkbox"/> Social Impact Assessment –</li> <li>- <input checked="" type="checkbox"/> HCV Assessment</li> </ul>	<p><input type="checkbox"/> Acceptable</p> <p><input checked="" type="checkbox"/> <b>Acceptable with findings noted</b></p> <p><input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed</p> <p><input type="checkbox"/> Not Applicable for MS 2530-2 (Independent Smallholder)</p> <p>Comments/Justification/Evidence:</p> <p>No EIA done as Area is less than 500 ha. However, Environmental Monitoring Report, especially water quality needed to be monitored and water sampling to be done at least twice annually.</p> <p>SIA need more elaboration, some components missing.</p> <p>HCV negligible.</p>
<p>Legal Assessment of Customary land</p>	<p><input checked="" type="checkbox"/> <b>Acceptable</b></p> <p><input type="checkbox"/> Acceptable with findings noted</p> <p><input type="checkbox"/> Not Applicable</p> <p><input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed</p> <p><input type="checkbox"/> Not Applicable for MS 2530-2 (Independent Smallholder)</p> <p>Comments/Justification/Evidence:</p>
<p>Compensation claim of customary land</p>	<p><input checked="" type="checkbox"/> <b>Acceptable</b></p> <p><input type="checkbox"/> Acceptable with findings noted</p> <p><input type="checkbox"/> Not Applicable</p> <p><input type="checkbox"/> Unacceptable – recommend audit (Stage 2) to be delayed</p> <p><input type="checkbox"/> Not Applicable for MS 2530-2 (Independent Smallholder)</p> <p>Comments/Justification/Evidence:</p> <p>JV thus no issue of compensation claims.</p>
<p>Job Description (Except for Independent smallholder)</p>	<p><input checked="" type="checkbox"/> <b>Acceptable</b>   <input type="checkbox"/> Not Acceptable</p> <p>Comments/Justification/Evidence:</p> <p>JD well documented</p>
<p>Payslip (Except for Independent smallholder)</p>	<p><input type="checkbox"/> <b>Acceptable</b>   <input type="checkbox"/> Not Acceptable</p> <p>Comments/Justification/Evidence:</p> <p>Evidence noted and in compliance</p>
<p>Sales and Delivery record of FFB (for Independent smallholder only)</p>	<p><input checked="" type="checkbox"/> <b>Acceptable</b>   <input type="checkbox"/> Not Acceptable</p> <p>Comments/Justification/Evidence:</p> <p>Copies of weigh bridge record available.</p> <p>Palm Oil Mill Payment records available. The latest record was on 31/07/2020.</p>
<p>Other records:</p>	

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	<b>STAGE 1: AUDIT REVIEW</b>
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	<b>Competencies</b>
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Further special technical competencies needed?	<input type="checkbox"/> Yes, please specify: <input checked="" type="checkbox"/> No
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	Information Requirements: List any further information necessary for planning the Stage 2 audit: All documentations in the findings need to be completed and prepared for Stage 2
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	<b>Readiness for Stage 2</b>
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Based upon review of the above, please state the Auditee readiness	<input type="checkbox"/> Ready for Stage 2 as scheduled <input checked="" type="checkbox"/> <b>Ready for Stage 2 with concerns</b> <input type="checkbox"/> Not ready for Stage 2
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	<b>Implementation Review</b>
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	Implementation review prior to Stage 2 audit (if applicable): offsite document review
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	<b>AUDITOR DECLARATION</b>
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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.

	<b>LEAD AUDITOR: CONCLUSION STATEMENT [STAGE 1]</b>
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	SPSB documentations needed to be completed in preparation for Stage 2.
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Wilfred S Landong  
Date: 18 08 2021

	<b>MSPO MS 2530-3:2013: INITIAL CERTIFICATION REPORT</b>	
	<b>SATAP PLANTATION SDN BHD (677829-W)</b>	<b>BQAS CERTIFICATION [M] SDN BHD</b>
	<b>ACB MSPO 15</b>	<b>REF: BQAS/SPSB/032/06/21</b> <span style="float: right;"><b>10 06 2021</b></span>

#### 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	Name	Job Title	Signature
18 08 2020	Lee Teck Seng	Consultant	

## 5.2. STAGE 1 AUDIT SUMMARY OF FINDINGS/ACTION TAKEN/CLOSURE

### TABLE OF FINDINGS

#### LIST OF FINDINGS

No	Process Area	Findings
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?	Acceptable with findings noted. Need reference number based on MSPO standard.
2	Transparency is identified to ensure management of stakeholders are meet with MSPO requirement.	Acceptable with findings noted. Transparency is only reflected in the MSPO Policy. It needed to be documented in a separate MSPO SOP.
3	Transparency is identified in complying with traceability system.	Acceptable with findings noted. Traceability is only reflected in the MSPO Policy. It needed to be documented in a separate MSPO SOP.
4	Process for identification of legal and other requirements.	Acceptable with findings noted. Plantation Map need to have Legend.
5	Process for internal and external communication.	Acceptable with findings noted. Forms for complaints and Grievances needed in MSPO Files
6	The outputs from management reviews are consistent with the commitment to continual improvement.	Acceptable with findings noted. Minutes of meeting to be signed by both Secretary of the meeting and the Chairman.
7	Internal audits planned and performed? Records are available?	Acceptable with findings noted. Internal Audit done on 09.03.2020, 11 NCs reported, however 5 NCs need to be closed before Stage 2 Audit can commence.
8	MSPO Policy	Acceptable with findings noted.



**MSPO MS 2530-3:2013: INITIAL CERTIFICATION REPORT**

**SATAP PLANTATION SDN BHD (677829-W)**

**BQAS CERTIFICATION [M] SDN BHD**

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		MSPO Policies are communicated in dual languages, BM and English. Reference ID and numbers required.
9	Safety and Health Policy	Acceptable with findings noted. Reference ID and numbers required.
10	Sexual Harassment Policy	Acceptable with findings noted. Reference ID and numbers required.
11	Complaint and grievance Procedure	Acceptable with findings noted. In the SOPs, the mechanism for a two-way communication is missing.
12	Communication Procedure	Acceptable with findings noted. In the SOPs, the mechanism for a two-way communication is missing.
13	Site Management SOP	Acceptable with findings noted. SOPs cited, Need the Name and Signature of the Person responsible for preparing and approving the SOPs. More detail description of the tasks involved in the SOPs required.
14	Chemical Handling SOP	Acceptable with findings noted. To include the use of PPE and placing SDS in the stores where chemicals are kept.
15	Scheduled Waste Handling SOP	Acceptable with findings noted. SOPs cited and Store for Schedule Waste on site is required by MSPO. Proper disposal of SW is required.
16	List of Stakeholder	Acceptable with findings noted. Cited but need to updated, to include Name, address and Contact Number of Stakeholders.
17	Boundary mapping of the land	Acceptable with findings noted. Boundary Mapping Showing GPS coordinates points required and to be placed on site.
18	Non-renewable energy estimation	Acceptable with findings noted. Available but need to put in the Header for the Non-renewable Energy Estimation.
19	Waste Identification	Acceptable with findings noted. Need to identify and segregate of waste.
20	Water Management Plan	Acceptable with findings noted. Need more elaboration, water quality required, the available one is too simple.
21	Business Management Plan	Acceptable with findings noted. Incomplete documents
22	Product Pricing Mechanism	Acceptable with findings noted.

**MSPO MS 2530-3:2013: INITIAL CERTIFICATION REPORT****SATAP PLANTATION SDN BHD (677829-W)****BQAS CERTIFICATION [M] SDN BHD****ACB MSPO 15****REF: BQAS/SPSB/032/06/21****10 06 2021**

		Incomplete documents
23	Contractor Agreement	Acceptable with findings noted. Incomplete document. To be verified later.
24	Soil and Topographic Information	Acceptable with findings noted.
25	Social and environmental impact assessment - <input checked="" type="checkbox"/> Environmental Impact Assessment - <input checked="" type="checkbox"/> Social Impact Assessment – - <input checked="" type="checkbox"/> HCV Assessment	Acceptable with findings noted. No EIA done as Area is less than 500 ha. However, Environmental Monitoring Report, especially water quality needed to be monitored and water sampling to be done at least twice annually. SIA need more elaboration, some components missing. HCV negligible.

**ACTION TAKEN & CLOSURE**ACTION FOR CLOSURE

- i. Corrective Action Reports [CAR] were raised on Findings of Stage 1 Audit on 18 08 2020 and presented to Auditee Management during the closing meeting.
- ii. Auditee submitted CAR report to BQAS on 02 02 2021 including action taken on all findings raised.
- iii. Lead Auditor, having examined the submission, verified and closed out all findings on


Remarks [if any]

Wilfred S

Landong

Lead Auditor

Date: [04 02 2021]

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## 6.0. STAGE 2: MAIN ASSESSMENT

### 6.1. STAGE 2: AUDIT REPORT

**Note: Stage 2 Assessment is done by REMOTE AUDIT**

<b>Ref No: BQ/CO/AU/SVA/MTH/YR</b>		
<b>Standard(s):</b> <input type="checkbox"/> MS 2530-1 <input type="checkbox"/> MS 2530-2 <input checked="" type="checkbox"/> <b>MS 2530-3</b> <input type="checkbox"/> MS 2530-4		
Other Standard and/or Edition:		
<b>INFORMATION:</b>	<b>CERTIFICATION BODY</b>	
Name:	BQAS Certification [M] Sdn Bhd [11799994-x]	
CB No:	MSPO 06092019 CB 15	
Address:	Lot 7823, Sublot 6, 2 <sup>nd</sup> Floor, Block A, Kings' Centre, Simpang Tiga, 93350, Kuching, Sarawak.	
Contact:	Email: <a href="mailto:bqassb@gmail.com">bqassb@gmail.com</a>	Tel: +6 082 572 043
	Whatsapp: +6 017 814 1112	Website: <a href="http://www.bqas.com.my">www.bqas.com.my</a>
Surveillance Audit Date:	18 – 19 04 2021	Audit Duration: <b>4</b> man-days
BQAS Audit Team:	Name	Role in the Audit
	Wilfred Landong	Lead Auditor
	Patrick Sibat Sujang	Auditor

## PRINCIPLE 1 MANAGEMENT COMMITMENT & RESPONSIBILITY

### 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"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Verified that MSPO Policy has been established approved and signed by Managing Director dated 01.01.2020.
4.1.1.2	The policy shall also emphasize commitment to continual improvement.	<input checked="" type="checkbox"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Policy emphasizes continuous improvement and provision of adequate relevant resources to facilitate implementation of continuous improvement.  Noted that MSPO Committee has been established and Mr. Haidir bin Samat has been appointed as the Chairman of the Committee by the Managing Director on 15.01.2019. The principal responsibility of the



Committee is to ensure smooth implementation of MSPO P&C by Satap Plantation Sdn. Bhd.

**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"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Verified that there is Internal Audit Plan detailing its scope, objectives, audit team, languages used and the importance of compiling internal audit report. Internal audit is carried out annually - latest audit was carried out on 09.03.2020.
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"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	There is Internal Audit Procedures with Ref. ESOP-MP1-Management Procedure/1 dated 05.01.2020. The latest internal audit was conducted on 09.03.2020 and the audit results were documented into Internal Audit Report (IAR) dated 29.03.2020.
4.1.2.3	Report shall be made available to the management for their review.	<input checked="" type="checkbox"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Noted that the IAR was used and deliberated upon during the management review.

**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"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Noted that based upon the IA results the management periodically reviews the adequacy and effectiveness of the implementation of the MSPO System. Latest Management Review as carried out on 23.03.2020
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**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"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Noted that there is Continuous Improvement Plan (CIP) established for a period spanning 30.06.2020 to 31.12.2021. CIP covers Fertilizer, Chemical and General stores; CHRA reporting, First-Aid Training and use of solar panel.
4.1.4.2	The company shall establish a system to improve practices in line with new	<input checked="" type="checkbox"/> <b>Compliance</b> <input type="checkbox"/> OFI	CIP takes into account of improving practices in line with new information,





information and techniques or new industry standards and technology, where applicable, that are available and feasible for adoption.

- NC - Minor
- NC - Major

technology and industry standards that are feasible for adoption.

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.

- Compliance**
- OFI
- NC - Minor
- NC - Major

CIP also include action plan to provide necessary resources including training to implement new technology, or new industry standards.,


**PRINCIPLE 2 TRANSPARENCY**

**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"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Verified that there is Transparency Policy approved and signed by the Managing Director dated 01.01.2020. The policy emphasized the commitment to provide relevant information that any stakeholder may request.
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 checked="" type="checkbox"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Verified that Policies and other relevant public information are posted /available in the office. Mode of communication is using both BM and English language.

**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"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Verified that the procedures for consultation and communication with relevant stakeholders is being established on 05.01.2020. Ref: ESP-MP5-Management Procedures 5
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"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Verified that Mr. Lee Choon Hong is appointed as the Transparency and Communication Officer by the Chairman of MSPO Committee on 15.01.2019.
4.2.2.3	List of stakeholders, records of all consultation and communication and	<input checked="" type="checkbox"/> <b>Compliance</b> <input type="checkbox"/> OFI	Verified that there is the 2021 List of Stakeholders comprising mainly

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records of action taken in response to input from stakeholders should be properly maintained.

- NC - Minor
- NC - Major

Government bodies, GLCs, suppliers and FFB buyer. The communications records are kept and documented.

#### 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"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Verified that there is SOP for Traceability being approved and signed by Managing Director /MSPO Committee Chairman dated 02.04.2021
4.2.3.2	The management shall conduct regular inspections on compliance with the established traceability system.	<input checked="" type="checkbox"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Noted that the management conduct regular inspections on compliance with the SOP. For example, the management is using harvesting Record Form to conduct inspections of FFB, and all records of sales and delivery are documented.
4.2.3.3	The management should identify and assign suitable employees to implement and maintain the traceability system.	<input checked="" type="checkbox"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Noted that the Communication Officer, Mr. Lee Choon Hong, is also appointed Traceability Officer by Chairman of MSPO Committee.
4.2.3.4	Records of sales, delivery or transportation of FFB shall be maintained.	<input checked="" type="checkbox"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Verified that records of sales of FFB are documented. Sighted is the FFB statement NO. 010621 dated 31.03.2021 which among others shows: - Tonnage of sales of FFB (01-31.03.21) to Maju (POM) Sdn. Bhd. - CPO, PK, CPKO prices.

### PRINCIPLE 3 COMPLIANCE TO LEGAL REQUIREMENTS

#### 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"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Noted that the management is complying with the relevant laws and regulations. For examples, the Satap Plantation Sd. Bhd. is registered legal entity (ref. Borang 9), and it has MPOB License (MPOB NO. 509208902000).



4.3.1.2	The management shall list all laws applicable to their operations in a legal requirement register.	<input checked="" type="checkbox"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Noted that Legal Register is being established and to date 36 relevant laws and regulations are listed in the Register.
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"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Informed that the Legal Register is being updated. Latest updating was carried out on 30.03.2021 during which two new laws were added to the List: - Prevention and Control of Infectious Diseases (Measures within Infected Local Areas) (Conditional Movement Control) (NO.4)(Amendment) (NO.10) Regulations 2021; - Prevention and Control of Infectious Diseases (Declaration of Infected Local Areas)(Extension of Operation) Order2021 as and when necessary. To date the Legal Register contains 36 laws.
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"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Noted that Mr. Lee Choon Hong is appointed by the Chairman of MSPO Committee on 15.01.2019 to hold the position of the Compliance Obligation Officer. Among other responsibilities (6), he is being tasked to review and revise the legal requirement periodically.

**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"/> Compliance <input checked="" type="checkbox"/> <b>OFI</b> <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Noted that all area is NCR land. The JV Agreement was signed on 27.07.2006 between Satap Plantation Sdn. Bhd. (SPSB) and Lee YOK Jin Contractor Sdn. Bhd., the investor. It is noted in the JVA that SPSB represents the NCRL owners as SPSB has the consent of the NCRL owners to develop their lands. The names of the participants are listed in 5 files which show the following details: - Names of participants - acreage per participant
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- No. of land lots per participant
- lump sum rental per participant
- lease period

There are 186 participants providing a total of 404.425 hectares for SPSB to developed. File 2 shows that the rental period will expire in 07.06.2029 while File 3 shows expiry dates of 20.10.30 & 26.07.2029.

Informed that SPSB plantation activities do not diminish the land use rights of other users.

It appears from the sighting of available documents (JVA), the plantation is a genuine undertaking and collaboration between NCR landowners and SPSB. However, SPSB should have Consent Letter from the NCRL owners agreeing to the development of their lands. A copy of this Consent Letter needs to be made available for verification.

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.

**☒ Compliance**

- OFI
- NC - Minor
- NC - Major

Noted that the management has full information on the legal ownership, size, actual use of the land and lease period. Ref: Participants' Files NO. 1 to 5 mentioned in 4.3.2.1 above.

4.3.2.3 Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable.

**☒ Compliance**

- OFI
- NC - Minor
- NC - Major

Noted that the legal perimeter boundary has been demarcated as shown in the Layout Plan Map.

The boundary markers (11 pegs) have been installed to demarcate the legal perimeter boundary in accordance with L&S Department requirements. Examples of the coordinates of the boundary markers are:

- Peg 1: 4.830986, 115.431881
- Peg 11: 4.825441, 115.439340

4.3.2.4 Where there are, or have been, disputes, documented proof of legal

**☒ Compliance**

- OFI

The JVA shows that the NCR landowners gave consent to SPSB to develop their



acquisition of land title and fair compensation that have been or are being made to previous owners and occupants; shall be made available and that these should have been accepted with free prior informed consent (FPIC).

- NC - Minor
- NC - Major

lands. There is no evidence to indicate that there is dispute regarding the ownership, acquisition and use of the land.

**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.

- Compliance**
- OFI
- NC - Minor
- NC - Major

The JVA shows that the NCR landowners gave consent to SPSB to develop their lands. As a result, the development area is not encumbered by customary rights.

4.3.3.2 Maps of an appropriate scale showing extent of recognized customary rights shall be made available.

- Compliance**
- OFI
- NC - Minor
- NC - Major

Noted that there is Location and perimeter boundary map. The legal perimeter boundary markers (pegs) have also been installed.  
NOTE: A map of an appropriate scale showing the extent of recognized customary rights could be drawn using Timbalai 1948 / RSO Borneo mapping method currently in use in Malaysia - (Timbalai 1948 geographic 2D CRS / Revised Skew Orthomorphic Borneo Grid).

4.3.3.3 Negotiation and FPIC shall be recorded and copies of negotiated agreements should be made available.

- Compliance**
- OFI
- NC - Minor
- NC - Major

The JVA shows that the NCR landowners had given consent to SPSB to develop their lands.  
The names of the participants are documented in File 1 to File 5. One of the participants is Hj. Jais b. Hj Jalal and his particulars are documented in File 2 which shows the followings:  
Name (N0.11 a & 11b): Hj. Jais b. Hj. Jalal,  
Locality of land: Tepi Sg. Satap,  
Acreage: 1.67 acres (0.678 ha)  
Lump Sum Rental: RM670.00  
Rental Expiry date: 07.06.2029  
Another lot is located at Sg. Merah and is jointly owned by him & presumably his wife (Suan bt. Kassim) totalling 5.455 ac.



(2.208 ha) and the lump sum rental was RM 3,000.00

The total acreage of NCR land in Satap area that is rented out to SPSB is 999.457 ac. (404.475 ha.) for a lump sum rental of RM723,061.80.

By inference from the above, SPSB would have conducted some dialogues with the NCR landowners prior to be able to enlist them (186 landowners) as participants of the oil palm plantation project.

#### 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 type="checkbox"/> Compliance <input checked="" type="checkbox"/> <b>OFI</b> <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	<p>Noted that there is in-house SIA study. Upon reviewing the scope, objectives, methodology and findings of the study, it is clear that the 7-page SIA report needs much improvements.</p> <p><u>NOTE:</u> SIA should cover at least the following aspects: Impacts on participating NCR landowners, population &amp; communities, health &amp; wellbeing, services &amp; infrastructures, employment and economy, environmental quality &amp; natural resources.</p>

##### 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"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	<p>Internal Audit Report (IAR) conducted on 29.03.2021 stated that there is Complaints and grievances Procedures established and signed by the Chairman of the MSPO Committee, Mr. Lee Choon Hong</p>
4.4.2.2	The system shall be able to resolve disputes in an effective, timely and appropriate manner that is accepted by all parties.	<input checked="" type="checkbox"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	<p>The said Procedures, among other matters, stipulate that complaints are to be resolved within 10 days.</p>
4.4.2.3	A complaint form should be made available at the premises, where employees and affected stakeholders	<input checked="" type="checkbox"/> <b>Compliance</b> <input type="checkbox"/> OFI	<p>IAR stated that Complaints Form have been formatted and used by stakeholders to lodge complaints.</p>



can make a complaint.

- NC - Minor
- NC - Major

NOTE: The Complaints Forms should be available at all times at strategic points such as at the Admin. office and site office.

4.4.2.4 Employees and the surrounding communities should be made aware that complaints or suggestions can be made any time.

- Compliance**
- OFI
- NC - Minor
- NC - Major

The employees and other stakeholders are aware that the Complaints Form could be obtained from the Admin. Office and site office by anyone who has complaint to lodge. In addition, there is a Suggestion Box in the Admin Office.

4.4.2.5 Complaints and resolutions for the last 24 months shall be documented and made available to affected stakeholders upon request.

- Compliance**
- OFI
- NC - Minor
- NC - Major

IAR stated that all complaints Forms, suggestions made and actions taken are recorded and documented in the Complaints and Grievances Folder.

**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.

- Compliance**
- OFI
- NC - Minor
- NC - Major

Noted that some local people are given employment as contract workers especially for FFB harvesting. Hampers have been provided to the participants during Hari Raya Festival, for example; SPSB's Excavators are indeed often used by the villagers for maintenance of access road to their villages.

**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.

- Compliance**
- OFI
- NC - Minor
- NC - Major

Noted that there is OSH Policy written in both BM and English languages, approved and signed on 01.01.2020. The Policy is effectively communicated and implemented by giving briefings to the workers and by displaying the Policy in the office, for examples.

4.4.4.2 The occupational safety and health plan shall cover the following:

A. A safety and health policy, which is communicated and implemented.

- Compliance**
- OFI
- NC - Minor
- NC - Major

Noted that a copy of OSH Policy is made available in the admin. office & site office. The Policy is communicated in dual languages - BM & English. There is also OSH Procedures Ref.: ESOP-MP7-Management Procedure/7 dated 05.01.2020,



- B. b) The risks of all operations shall be assessed and documented
- Compliance**
- OFI
- NC - Minor
- NC - Major
- Sighted that the risks of all operations are assessed and documented as shown by the HIRARC Plan.
- Sighted also the Manual entitle " Safe and Standard Operating Procedures" prepared by the Estate manager and approved by Managing Director dated 21.01.2019. This S&SOP comprises 35 pages detailing SOP for all operations such as pre-mixing chemicals, spraying, manuring, safety & emergency measures, etc.
- C. An awareness and training program which includes the following requirements for employees exposed to pesticides:
- Compliance**
- OFI
- NC - Minor
- NC - Major
- Noted that there is Training Need Analysis (TNA) on the plantation operations showing training needs of each worker and scope of training, including on the safe use of herbicides and pesticides. The TNA was prepared by the Estate manager. A worker with a score of 1 has no need for training on that type of operation, while those with score of 4 require proper job training.
- Noted that there is Training Programmes for the Year 2021 prepared by the Estate manager on 31.03.2021. For examples:
- | Date     | Training Topic  |
|----------|---|
| 28.02.21 | MSPO Standards, SOPs on Safety & Health, Good Social Practices, Employment and Sexual Harassment was for pests & diseases spraying: For all workers |
| 31.07.21 | Usage of PPEs: All Worker   |
| 31.08.21 | ERP: All workers  |
| 30.09.21 | P&D spraying: All Workers   |
- C.1 All employees involved shall be adequately trained on safe working practices; and
- Compliance**
- OFI
- NC - Minor
- NC - Major
- Noted that all workers are mandated to attend the training. The scope is based on TNA and on HIRARC plan.
- C.2 All precautions attached to products shall be properly observed and applied.
- Compliance**
- OFI
- During the training the workers are reminded of the importance to read,





		<input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	understand and comply with all the instructions attached to the products.
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"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Noted that there is a list of PPEs given to all workers on 07.02.2020. These PPEs include Helmet, Mask & goggles, boots, hand gloves, aprons, etc. depending on the risk each worker faces as shown by the HIRARC plan.
E.	The management shall establish Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labeling) Regulation 1997 and Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000.	<input checked="" type="checkbox"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Noted that the SOP for handling chemicals (Herbicides & Pesticides) are prescribed in the safe working procedures entitle " Safe and Standard Operating Procedures dated 21.01.2019. The S&SOP was prepared by the Estate Manager.
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"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Noted that Mr. Lee Choon Hong is the PIC for workers' safety and health. Mr. Lee has knowledge and access to latest safety & health matters.
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"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Noted that the training programmes stated in 4.4.4.2 c are two-way communication with the employees on issues affecting their health, safety and welfare during which open discussions are encouraged. Noted also that issues are discussed during the S&H Committee meeting as shown by the records of M.O.M. dated 18.02.2020.
H.	Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.	<input checked="" type="checkbox"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Noted that A&E procedures that might occur from various operations of the plantation are prescribed in the Safe and Standard Operating Procedures. Training programme for A&E are provided to all



- 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.
  - Compliance**
  - OFI
  - NC - Minor
  - NC - Major

workers>  
Noted that First-Aid training for all workers was conducted by a certified First-Aider, Mr. Chong Voon Kee. First-Aid Kit is available in the mainoffice and site office.
- J. Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.
  - Compliance**
  - OFI
  - NC - Minor
  - NC - Major

Noted that there is Accident Record Form. Information from the management indicated that to-date no accident or incident has occurred.

**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.
  - Compliance**
  - OFI
  - NC - Minor
  - NC - Major

Noted that there is Good Social Practices (GSP)Policy (Polisi Amalan Baik Sosial) approved and signed by the Managing Director on 01.01.2020
- 4.4.5.2 The management shall not engage in or support discriminatory practices and shall provide equal opportunity and treatment regardless of race, color, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics.
  - Compliance**
  - OFI
  - NC - Minor
  - NC - Major

Noted that the GSP Policy clearly stated the firm stand of SPSB - there shall be no discrimination based on race, color, sex, religion, political opinion, etc.
- 4.4.5.3 Management shall ensure that employees' pay and conditions meet legal or industry minimum standards and as per agreed Collective Agreements. The living wage should be sufficient to meet basic needs and provide some discretionary income based on minimum wage.
  - Compliance**
  - OFI
  - NC - Minor
  - NC - Major

Noted that the employees' pay and conditions meet legal or industry standards and as per agreed Collective Agreements. For examples:  
 a) The pay slip of an employee, Abd. Rahman bin Abd. Hamid, for March 2021 shows:  
 - basic pay: RM1,200.00 (minimum pay)  
 - FFB transported 164.52 MT @RM5: RM822.60  
 - EPF contribution: RM132.00  
 - SOCSO contribution:RM5.75  
 - EIS contribution: RM2.30  
  
 b) The pay slip of Mr. Appe (contract worker on piece-rated basis) for March 2021shows:  
 - FFB harvested 72.92 MT @RM50: RM3,646.00



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"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	- Spraying 20 ha. @RM30: RM600.00 - Total wages for March: RM4,246.00 Noted that the management required the attendance of the contractors during its briefing of MSPO requirements to its workers and employees. The briefing includes explanation of the obligations of contractors to pay wages to their workers based on legal or industry standards. Noted also that legal minimum wages of workers are stated in the Contractor's Agreement between SPSB and the contractors. <u>NOTE:</u> At the time of this auditing the contractor has not yet sign the Agreement. Management should make sure the Contractor signs the Agreement.
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"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Noted that the management keep records of all workers and their employment contracts, including names, date of birth, gender, date of entry, citizenship, job description, period of employment and wages or piece rates.
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"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Noted that the employment and pay slips of Mr. Rahman and Mr. Appe seem to be fair as the wages earned by both are above the legal or industry minimum standards. Informed that a copy of the employment contract was given to each worker upon signing.
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"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Noted that in the case of works done on piece-rated basis, the Estate Manager monitors and records the works carried out by the workers and contractors. Payment is carried out based on the quantum of work done and the agreed piece rates. For example, the pay slip of Mr. Appe for March



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"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	<p>2021 shows that he is being paid RM3,646.00 for harvesting a total of 72.92 MT of FFB in March at piece rate of RM50/MT.</p> <p>The management stated that the working hours and breaks of each individual employee comply with legal regulations and collective agreements</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"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Wages documented on the pay slips of Mr. Rahman and Mr. Appe was viewed to be in line with the legal regulations and collective agreements.
4.4.5.10	Other forms of social benefits should be offered by the employer to employees, their families or the community such as incentives for good work performance, bonus payment, professional development, medical care and health provisions.	<input checked="" type="checkbox"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Based on the pay slip of Mr. Rahman each employee receives social benefits. Noted also that the management gives free medical care to all employees and workers, living quarters to all workers. In addition, the workers are given daily rations.
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"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	<p>The management stated that the living quarters habitable and are provided with basic amenities and facilities.</p> <p><u>NOTE:</u> The workers should practice good housekeeping.</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"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Noted that there is Sexual Harassment and Violence Policy approved and signed by the Managing Director on 01.01.2020. The Policy states that sexual harassment and violence against woman at work place are serious offences and shall not be tolerated.
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	<input checked="" type="checkbox"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	The management stated that it respected the right of all employees to form or join trade union and allow workers own representative to facilitate collective bargaining in line with ILO Convention 98



applicable laws and regulations.

(Article 1-4) which is ratified by Malaysia.

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.

- 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.
  - Compliance**
  - OFI
  - NC - Minor
  - NC - Major

The management stated that there are no child labor working in the plantation.

**Criterion 4.4.6: Training and competency**

- 4.4.6.1 All employees, contractors and relevant smallholders are appropriately trained. A training program (appropriate to the scale of the organization) that includes regular assessment of training needs and documentation, including records of training shall be kept.
  - Compliance**
  - OFI
  - NC - Minor
  - NC - Major
- 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.
  - Compliance**
  - OFI
  - NC - Minor
  - NC - Major
- 4.4.6.3 A continuous training program 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.
  - Compliance**
  - OFI
  - NC - Minor
  - NC - Major

The management has conducted training need analysis (TNA) for all workers and developed training matrix based upon the findings of TNA. TNA was prepared by the Estate Manger and approved by the Managing director

TNA of the workers covers many tasks including: weeding, manuring, pruning, harvesting, P&D spraying, ERP, road maintenance, First-Aids, machinery works, etc. There were briefings also on various MSPO policies, SOPs, and procedures, and waste management plan.

Noted that there is a Training Schedule for the whole of 2021 prepared by the Estate manager dated 31.03.21. The schedule shows a continuous training programmes for the month of February right to December 2021.



**PRINCIPLE 5 ENVIRONMENT, NATURAL RESOURCES, BIODIVERSITY & ECOSYSTEM SERVICES**

**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"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Sighted that there is an Environmental Policy and Environmental Management Plan (EMP) approved and signed by the Managing Director on 05.01.2020. The EMP have been communicated as well as implemented. The Policy is being displayed in the admin. office.
4.5.1.2.	The environmental management plan shall cover the following:		
A.	An environmental policy and objectives	<input checked="" type="checkbox"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Noted that he EMP has an environmental policy and objectives.
B.	The aspects and impacts analysis of all operations.	<input checked="" type="checkbox"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Noted that there is aspects-impacts analysis as shown in the HIRARC Plan. NOTE: Aspects-Impacts Analysis could be improved by adopting a more systematic methodology as explained below:

1	2	3	4	5	6	7	8

1-Types of Aspect; 2 Activity/prod. /serv.; 3-Aspects; 4-Impacts, 5-severity; 6-probability; 7-Rating; 8 -action plans.

Types of Aspects: Emission to air, Release to Water; Releases to Land; Use of Materials; Use of Energy; Energy Emitted;



Solid wastes; Hazardous wastes; Local Issues. There are activities / Products / Services under each type of aspect; activities lead to aspects which cause impacts with probability of occurring in different levels of severity. Appropriate action plans are required to mitigate negative impacts & to enhance positive one.

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.

**Compliance**

- OFI
- NC - Minor
- NC - Major

An Environmental improvement plan is shown in the HIRARC Plan. In addition, action plans are discussed in the MSPO Committee meeting during which various issues are discussed including environmental matters. The latest environmental quality meeting chaired by the Estate manager was carried out on 19.02.2021. Based on the Minutes of Meeting environmental issues discussed include water pollution, air pollution, soils conditions and environmental training & awareness programmes.

4.5.1.4 A program to promote the positive impacts should be included in the continual improvement plan.

**Compliance**

- OFI
- NC - Minor
- NC - Major

There is HIRARC Plan to guide a program to promote positive impacts as part of the continual improvement plan. Environmental issues also were discussed during the meeting on 19.02.2021 mention above.

4.5.1.5 An awareness and training program 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.

**Compliance**

- OFI
- NC - Minor
- NC - Major

Noted that there is an awareness and training program being established. According to the Training schedule, there is training for all workers organised on monthly basis.

4.5.1.6 Management shall organize regular meetings with employees where their concerns about environmental quality are discussed.

**Compliance**

- OFI
- NC - Minor
- NC - Major

The latest environmental quality meeting chaired by the Estate manager was carried out on 19.02.2021. Based on the Minutes of Meeting, environmental issues were discussed including water pollution,





air pollution, soils conditions and environmental training & awareness programmes.

**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 timeframe. There should be a plan to assess the usage of non-renewable energy including fossil fuel, electricity and energy efficiency in the operations over the base period.	<input checked="" type="checkbox"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Noted that the use of non-renewable energy like diesel, petrol and electricity have been recorded since the development period of the plantation. For example, in 2019 49,772.26 liters of diesel was used.
4.5.2.2	The oil palm premises shall estimate the direct usage of non-renewable 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 checked="" type="checkbox"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Noted that there is records on diesel consumption for 2020 on monthly basis. The records show that total diesel usage was 119,990.00 liters which was lower than the budget of 123,500 liters. Diesel usage were highest during May to July, more than 11,000 liters per month. For 2021 diesel budget is estimated at 127,500.00 liters.
4.5.2.3	The use of renewable energy should be applied where possible.	<input checked="" type="checkbox"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	The management is aware of the benefits of using RE, and SPSB shall use RE whenever possible.

**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"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Noted that waste products & sources of pollution are identified & documented in the Waste Management Plan. It classifies waste into two broad categories of Schedule Waste to be disposed by a licensed contractor, and Domestic Sanitary / Household Waste. Domestic wastes are listed as Metal-related waste, Papers, Uncontaminated bottles and Uncontaminated Plastics. These domestic wastes are to be disposed at dumpsite (landfill). Scheduled Wastes are differentiated in accordance with
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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:	<p><input checked="" type="checkbox"/> <b>Compliance</b></p> <p><input type="checkbox"/> OFI</p> <p><input type="checkbox"/> NC - Minor</p> <p><input type="checkbox"/> NC - Major</p>	<p>DOE's classification (refer 4.5.3.2.A).</p> <p>Noted that there is a Waste Management Plan (WMP) prepared by the Estate Manager and approved by the Managing Director on 10.01.2021.</p>																
A	Identifying and monitoring sources of waste and pollution	<p><input checked="" type="checkbox"/> <b>Compliance</b></p> <p><input type="checkbox"/> OFI</p> <p><input type="checkbox"/> NC - Minor</p> <p><input type="checkbox"/> NC - Major</p>	<p>WMP identifies the sources of waste and pollution. It classifies waste into two broad categories:</p> <ul style="list-style-type: none"> <li>- Schedule Waste to be disposed by a licensed contractor, and</li> <li>- Domestic Sanitary / Household Waste to be disposed at dumpsite (landfill).</li> </ul> <p>WMP also identified /classified Scheduled waste into 7 categories as follows:</p> <table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left;">Scheduled Waste type</th> <th style="text-align: left;">DOE's Code</th> </tr> </thead> <tbody> <tr> <td>Lead acid batteries</td> <td>SW102</td> </tr> <tr> <td>Spent lubricating oil</td> <td>SW305</td> </tr> <tr> <td>Spent hydraulic oil</td> <td>SW306</td> </tr> <tr> <td>Waste oil or oily sludge</td> <td>SW311</td> </tr> <tr> <td>Oily residue from workshop /grease</td> <td>SW312</td> </tr> <tr> <td>Materials (bags, containers, etc.) contaminated with chemicals, mineral oil or S/W</td> <td>SW409</td> </tr> <tr> <td>Mixture of S/W</td> <td>SW421</td> </tr> </tbody> </table>	Scheduled Waste type	DOE's Code	Lead acid batteries	SW102	Spent lubricating oil	SW305	Spent hydraulic oil	SW306	Waste oil or oily sludge	SW311	Oily residue from workshop /grease	SW312	Materials (bags, containers, etc.) contaminated with chemicals, mineral oil or S/W	SW409	Mixture of S/W	SW421
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Waste oil or oily sludge	SW311																		
Oily residue from workshop /grease	SW312																		
Materials (bags, containers, etc.) contaminated with chemicals, mineral oil or S/W	SW409																		
Mixture of S/W	SW421																		
B.	Improving the efficiency of resource utilization and recycling of potential wastes as nutrients or converting them into value-added by-products.	<p><input checked="" type="checkbox"/> <b>Compliance</b></p> <p><input type="checkbox"/> OFI</p> <p><input type="checkbox"/> NC - Minor</p> <p><input type="checkbox"/> NC - Major</p>	<p>Noted that three of the WMP's objectives are on recycling of potential wastes - for example, to encourages the use of recycled/reclaimed materials.</p> <p>Stated also WMP's commitment to expand its recycling policy, procedures for recycling of other wastes in future including ferrous-based materials.</p>																
4.5.3.3	The management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environment Quality	<p><input checked="" type="checkbox"/> <b>Compliance</b></p> <p><input type="checkbox"/> OFI</p> <p><input type="checkbox"/> NC - Minor</p> <p><input type="checkbox"/> NC - Major</p>	<p>The WMP include SOP for handling used chemicals that are classified under EQR (S/W) 2005, EQA, 1974 which among other aspects covers Mode of Entry, Storage of</p>																



Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal.

S/W including storage design, and Packaging & Labelling of S/W containers.

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 program on recycling of used HDPE pesticide containers.

**Compliance**

- OFI
- NC - Minor
- NC - Major

The instructions for handling empty pesticide containers are covered in the WMP mentioned above.

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

**Compliance**

- OFI
- NC - Minor
- NC - Major

SPSB disposes domestic waste at Bakong Dumpsite.

**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.

Compliance

- OFI**
- NC - Minor
- NC - Major

The assessment of all polluting activities could be viewed in the Environmental Aspect & Impact Register mentioned above. However, the assessment need improvements and to include GHG emissions.

4.5.4.2 An action plan to reduce identified significant pollutants and emissions shall be established and implemented.

**Compliance**

- OFI
- NC - Minor
- NC - Major

The action plan to reduce identified significant pollutants and emissions is stated in and part of the HIRARC Plan mentioned above.

**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:

**Compliance**

- OFI
- NC - Minor
- NC - Major

Noted that there is Water Management Plan (WMP) prepared by the Estate Manager and approved & signed by the Managing Director on 22.01.2020. The WMP is documented under Reference: PS/SP/Water/01.

The WMP covers subject matters, Person-In-charge (PIC), description of responsibilities of PIC and Target date



/status.

A	Assessment of water usage and sources of supply.	<input type="checkbox"/> Compliance <input checked="" type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	According to the WMP, the scope of Estate Manager responsibilities is: - identification of water source, - construction of water reservoir and water harvesting; - protection of water courses; - monitoring of water quality & usage; - overseeing piped water supply, and - ERP with regard to water supply. However, the WrMP need improvements especially elaborating on such parameters like locality of water source, estimate quantity of water usage, water quality, etc.
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 type="checkbox"/> Compliance <input checked="" type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	There is overall WrMP. But water quality monitoring and results at natural streams that could be impacted by the discharges from the plantation was not sighted.
C	Ways to optimize water and nutrient usage to reduce wastage (having in place systems for re-use, night application, maintenance of equipment to reduce leakage, collection of rainwater, etc.).	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	The WrMP outlines ways to optimise water usage such as collection of rain-water, maintenance and protection of water supply system.
D	Protection of water courses and wetlands, including maintaining and restoring appropriate riparian buffer zones at or before planting or replanting, along natural waterways within the estate.	<input checked="" type="checkbox"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	According to the management, the riparian buffer zones are maintained along the riverbank of natural waterways.
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"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	The riparian buffer zones have never been removed but are maintained in natural state along the banks of natural water ways.
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"/> Compliance <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor	According to the Management bore well is not used for water supply.



4.5.5.2	No construction of bunds, weirs and dams across main rivers or waterways passing through an estate.	<input type="checkbox"/> NC - Major <input checked="" type="checkbox"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	According to the management there is no construction of bunds and dam across main rivers passing through the estate.
4.5.5.3	Water harvesting practices should be implemented (e.g. water from road-side drains can be directed and stored in conservation terraces and various natural receptacles).	<input checked="" type="checkbox"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	The workers camp harvest rainwater using plastic tank for domestic purposes. The construction of water reservoir to harvest run-off is also stated in the WrMP.

**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"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	<p>Sighted are the:</p> <p>a) High Biodiversity Value Assessment (HBVA) prepared by Estate Manager /Secretary of MSPO Committee and approved &amp; signed by Managing Director on 23.03.2021. The document (19 pages) was reviewed on 22.03.22. The list of Rare, Threatened &amp; Endangered (RTE) species, action plan and mechanisms for monitoring could be viewed in this HBVA document.</p> <p>b) High Conservation Value Assessment (HCVA) documents was prepared by Estate manager and approved &amp; signed by the Managing Director on 23.01.2020. Ref.: PS/SP/HCV/01. The findings of this assessment (paraphrasing):          " There is no significant HCV needed to be adopted at SPSB. Efforts towards conservation of biodiversity and species include prohibition of illegal hunting,</p>
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			creating awareness among stakeholders and adopt GAP.
B	Conservation status (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"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	The conservation status of RTE species that could be affected by the plantation activities is noted and listed in the HBVA document.
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:	<input checked="" type="checkbox"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	The HBVA document outlines appropriate measures for the management of RTE.
A	Ensuring that any legal requirements relating to the protection of the species are met.	<input checked="" type="checkbox"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	The HBVA documents include on the need to meet the requirements of Protection of Wildlife Act 1972 and the IUCN.
B	Discouraging any illegal or inappropriate hunting, fishing or collecting activities and developing responsible measures to resolve human-wildlife conflicts.	<input checked="" type="checkbox"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	This type of mitigation is recommended in the HCVA document.
4.5.6.3	A management plan to comply with Indicator 1 shall be established and effectively implemented, if required.	<input checked="" type="checkbox"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	The Management Plan is established in the HBVA and HCVA documents mentioned above regarding the preservation of biodiversity and the conservation status of the RTE.

**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"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Sighted the Environmental Policy which stipulates that SPSB subscribes to zero burning practices.
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	<input checked="" type="checkbox"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	SPSB adopts zero burning practices and aware of the need to obtain approval from relevant authority as and when required.



into the next crop.

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.	<p><input checked="" type="checkbox"/> <b>Compliance</b></p> <p><input type="checkbox"/> OFI</p> <p><input type="checkbox"/> NC - Minor</p> <p><input type="checkbox"/> NC - Major</p>	SPSB adopts zero burning practices and aware of the need to obtain approval from relevant authority as well as the requirements for controlled burning if and when it is required.
4.5.7.4	Previous crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched.	<p><input checked="" type="checkbox"/> <b>Compliance</b></p> <p><input type="checkbox"/> OFI</p> <p><input type="checkbox"/> NC - Minor</p> <p><input type="checkbox"/> NC - Major</p>	SPSB is aware of the requirements that previous crops should be felled and shredded prior to abandonment of the site or second planting.

**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.	<p><input checked="" type="checkbox"/> <b>Compliance</b></p> <p><input type="checkbox"/> OFI</p> <p><input type="checkbox"/> NC - Minor</p> <p><input type="checkbox"/> NC - Major</p>	<p>SPSB has established Good Agriculture Practices (GAP) Manual. Its manual details good practices for water sources, use of pesticides, use of fertilizers, agricultural equipment &amp; tools, management of waste &amp; residues, harvesting &amp; post-harvesting handlings, transportation, personal health and record keeping. SPSB GAP Manual is supplemented by the Safe and SOP for Works dated 21.01.2019 which provides good practices for works including agricultural activities such as harvesting, spraying, manuring, etc.</p> <p>Noted also that there is Contract Agreement between SPSB and the Contractor /Investor signed by both parties on 01.01.2020. Clause 3(a) of the Agreement specifies that the contractor shall adopt proper practices in carrying out maintenance, manuring, harvesting, transportation, machinery, slashing and rod maintenance based on agreed rates. The management ensures that the requirements for GAP are implemented.</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"/> <b>Compliance</b> OFI NC - Minor NC - Major	The management ensures that GAP are adopted accordingly in every situation. These include the preservation of vegetative covers which are beneficial to the plantation as well as to prevent soil erosion. Riparian buffer zones are maintained to minimize the contamination of water in natural rivers & streams.
4.6.1.3	A visual identification or reference system shall be established for each field.	<input checked="" type="checkbox"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	According to the management the field is subdivided into blocks. There are 20 blocks and each with a block number, acreage, year planted palm species and total number of trees.

**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 checked="" type="checkbox"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Noted that there is Business Management Plan (BMP) prepared by Estate Manager and reviewed and approved by the Managing Director on 17.02.2021. Performance indicators include: Profit/(loss) of RM88.61/MT FFB in 2020, use of 15.71 liters of diesel per MT FFB.
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"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	SPSB rental of the NCR land shall expire in 2029. The management is aware that they shall plan replanting program if the rental can be extended for another cycle of planting.
4.6.2.3	The business or management plan may contain:		
A	Attention to quality of planting materials and FFB.	<input checked="" type="checkbox"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	SPSB BMP takes into account the quality of planting materials - planting palm species of Sawit Kinabalu
B	Crop projection: site yield potential, age profile, FFB yield trends.	<input checked="" type="checkbox"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	SPSB oil palm trees range from 14-19 years old. FFB production is projected to increase from 7,640 MT in 2020 to 11,000MT by 2024.
C	Cost of production: cost per ton of FFB.	<input checked="" type="checkbox"/> <b>Compliance</b> <input type="checkbox"/> OFI	FFB Production in 2020 was 7,639.7 MT and the FFB price was RM419.84, hence



		<input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	generating a total sales of RM RM3,207,466.63. Production cost was RM2,530,541.20 giving Profit/(loss) of RM88.61/MT FFB. The BMP shows that cost of production was RM331.24/MT.
D	Price forecast	<input checked="" type="checkbox"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Based on the BMP budget, the forecast price is RM523.58 while the forecast FFB production is estimated at 8,433,12 MT, to generate a profit of RM164.48/MT.
E	Financial indicators: cost benefit, discounted cash flow, return on investment.	<input checked="" type="checkbox"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	The return on investment is expressed in profit per MT of FFB - RM88.61/MT in 2020 and it is anticipated to increase to RM164.48/MT in 2021.
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"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Informed that SPSB implement its BMP and regularly reviews its BMP under different economic scenarios. The outcome of the reviews on the achievement of goals & objectives are documented for budgeting purposes.

**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"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	SPSB has Contract Agreement with its contractor (Lee Yok Jin Contractor Sdn. Bhd. The prices for different types of works are determined and agreed upon as followed:																
			<table border="0"> <thead> <tr> <th>Types of Tasks</th> <th>Rates RM</th> </tr> </thead> <tbody> <tr> <td>1.Maintenance</td> <td>100/ha</td> </tr> <tr> <td>2. Manuring</td> <td>900/ha</td> </tr> <tr> <td>3. Harvesting</td> <td>60/MT</td> </tr> <tr> <td>4. Transportation</td> <td>60/MT</td> </tr> <tr> <td>5. Machinery</td> <td>100/hr</td> </tr> <tr> <td>6. Slashing</td> <td>50/ha</td> </tr> <tr> <td>7. Road maintenance</td> <td>60/ha</td> </tr> </tbody> </table>	Types of Tasks	Rates RM	1.Maintenance	100/ha	2. Manuring	900/ha	3. Harvesting	60/MT	4. Transportation	60/MT	5. Machinery	100/hr	6. Slashing	50/ha	7. Road maintenance	60/ha
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7. Road maintenance	60/ha																		
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"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	SPSB has a contract agreement with its contractor which is fair, legal, transparent and of timely payment as the terms and conditions are negotiated and agreed upon by both parties.																





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"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Informed that SPSB has appointed Mr. Lee Choon Hong to the position of Compliance Obligations officer /MSPO Person In-charge on 15.01.2019. This is "to ensure the requirements of MSPO Management System are implemented, monitored and maintained effectively" by the workers and contractors alike. Stakeholders' M.O.M dated 18.02.2021 shows that the meeting was attended by all stakeholders /contractors to ensure that they understand MSPO requirements and perform their works accordingly.
4.6.4.2	The management shall provide evidence of agreed contracts with the contractor.	<input checked="" type="checkbox"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Sighted the Contract Agreement signed by SPSB and the Contractor, Lee Yok Jin Contractor Sdn. Bhd. on 01.01.2020.
4.6.4.3	The management shall accept MSPO approved auditors to verify assessments through a physical inspection if required.	<input checked="" type="checkbox"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Informed that, as a pro-MSPO Standards, the management shall accept MSPO approved auditors to verify assessments through physical inspection if required.
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"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Informed that PIC of MSPO / Compliance Obligations officer, Mr. Lee Choon Hong will establish an inspection checklist based on the terms and conditions of Contract Agreement.

PRINCIPLE 7 DEVELOPMENT OF NEW PLANTING

No development of new planting program in Satap Plantation

## 6.2. SUMMARY OF FINDINGS

Table:

Principles	P1	P2	P3	P4	P5	P6	Total
No of NC: Major	0	0	0	0	0	0	0
No of NC: Minor	0	0	0	0	0	0	0
No of OFI: Opportunity for Improvement	0	0	1	1	3	0	5
<b>Total</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>5</b>

### PRINCIPLE 3 COMPLIANCE TO LEGAL REQUIREMENTS

Finding No 1.

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"/> Compliance <input checked="" type="checkbox"/> <b>OFI</b> <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	<p>Noted that all area is NCR land. The JV Agreement was signed on 27.07.2006 between Satap Plantation Sdn. Bhd. (SPSB) and Lee YOK Jin Contractor Sdn. Bhd., the investor. It is noted in the JVA that SPSB represents the NCRL owners as SPSB has the consent of the NCRL owners to develop their lands.</p> <p>The names of the participants are listed in 5 files which show the following details:</p> <ul style="list-style-type: none"> <li>- Names of participants</li> <li>- acreage per participant</li> <li>- No. of land lots per participant</li> <li>- lump sum rental per participant</li> <li>- lease period</li> </ul> <p>There are 186 participants providing a total of 404.425 hectares for SPSB to developed. File 2 shows that the rental period will expire in 07.06.2029 while File 3 shows expiry dates of 20.10.30 &amp; 26.07.2029. Informed that SPSB plantation activities do not diminish the land use rights of other users.</p> <p>It appears from the sighting of available documents (JVA), the plantation is a genuine undertaking and collaboration between NCR landowners and SPSB. However, SPSB should have Consent Letter from the NCRL owners agreeing to the development of their lands. A copy of this Consent Letter needs to be made available for verification.</p>



**PRINCIPLE 4 SOCIAL RESPONSIBILITY, HEALTH, SAFETY & EMPLOYMENT CONDITIONS**

**Finding No 2**

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 type="checkbox"/> Compliance <input checked="" type="checkbox"/> <b>OFI</b> <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Noted that there is in-house SIA study. Upon reviewing the scope, objectives, methodology and findings of the study, it is clear that the 7-page SIA report needs much improvements.  <u>NOTE:</u> SIA should cover at least the following aspects: Impacts on participating NCR landowners, population & communities, health & wellbeing, services & infrastructures, employment and economy, environmental quality & natural resources.

**PRINCIPLE 5 ENVIRONMENT, NATURAL RESOURCES, BIODIVERSITY & ECOSYSTEM SERVICES**

**Finding No 3**

Criterion 4.5.4: Reduction of pollution and emission			
Indicator	Requirement	Compliance	Findings
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"/> Compliance <input checked="" type="checkbox"/> <b>OFI</b> <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	The assessment of all polluting activities could be viewed in the Environmental Aspect & Impact Register mentioned above. However, the assessment need improvements and to include GHG emissions.

**Finding No 4**

Criterion 4.5.5: Natural water resources			
Indicator	Requirement	Compliance	Findings
4.5.5.1.	The management shall establish a water management plan to maintain the quality and availability of natural water resources (surface and ground water). The water management plan may include:	<input checked="" type="checkbox"/> <b>Compliance</b> <input type="checkbox"/> OFI <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	Noted that there is Water Management Plan (WMP) prepared by the Estate Manager and approved & signed by the Managing Director on 22.01.2020. The WMP is documented under Reference: PS/SP/Water/01.  The WMP covers subject matters, Person-In-charge (PIC), description of responsibilities of PIC and Target date /status.



**MSPO MS 2530-3:2013: INITIAL CERTIFICATION REPORT**

**SATAP PLANTATION SDN BHD (677829-W)**


**BQAS CERTIFICATION [M] SDN BHD**

**ACB MSPO 15**

**REF: BQAS/SPSB/032/06/21**

**10 06 2021**


A	Assessment of water usage and sources of supply.	<input type="checkbox"/> Compliance <input checked="" type="checkbox"/> <b>OFI</b> <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	According to the WMP, the scope of Estate Manager responsibilities is: - identification of water source, - construction of water reservoir and water harvesting; - protection of water courses; - monitoring of water quality & usage; - overseeing piped water supply, and - ERP with regard to water supply. However, the WMP need improvements especially elaborating on such parameters like locality of water source, estimate quantity of water usage, water quality, etc.
<b>Finding No 5</b>			
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 type="checkbox"/> Compliance <input checked="" type="checkbox"/> <b>OFI</b> <input type="checkbox"/> NC - Minor <input type="checkbox"/> NC - Major	There is overall WMP. But water quality monitoring and results at natural streams that could be impacted by the discharges from the plantation was not sighted.

<b>6.3.</b>	<b>Audit Conclusion</b>		
	<b>Summary Statement of Lead Auditor</b>		<b>Signature</b>
	<p>The purpose of this Stage 2 Audit [remote audit] is to evaluate the implementation, including effectiveness, of Satap Plantation Sdn Bhd {SPSB} palm oil estate management systems and that the requirement of the Standards MS2530-3:2013 is fulfilled.</p> <p>There are 5 findings from this Audit categorized as OFI [opportunity for improvements]</p> <p>Overall, SPSB had met the basic general requirements of the Standards; it is the recommendation of the Lead Auditor that SPSB be certified under the MSPO Standard MS2530-3:2013 conditional to the closure of all findings</p>		 Wilfred S Landong Date: 19 04 2021

**6.5. CORRECTIVE ACTION REPORTS**

Corrective Action Report were raised upon conclusion of Stage 2 Audit.  
 CAR was closed out by Lead Auditor on 30 05 2021

**MSPO MS 2530-3:2013: INITIAL CERTIFICATION REPORT****SATAP PLANTATION SDN BHD (677829-W)****BQAS CERTIFICATION [M] SDN BHD****ACB MSPO 15****REF: BQAS/SPSB/032/06/21****10 06 2021****7.0. OFFICIAL SIGN OFF****7.1. ACKNOWLEDGEMENT BY CERTIFIED ENTITY**

Acknowledgement by Auditee	Management Representative	Signature
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 Reports.		 Cephas Yong Date: 01 06 2021

**7.2. ASSESSMENT RECOMMENDATION BY LEAD AUDITOR**

Based on the Findings/Action taken by Auditee/Closures above, SATAP PLANTATION Sdn Bhd had been able to demonstrate generally its compliance to and with requirements of the Standard MSPO MS2530-3:2013 under General Principles for Oil Palm Plantations & Organized Smallholders. Therefore, it is recommended that the Initial Certification of SPSB be approved.



Wilfred S Landong  
Lead Auditor  
02 06 2021

**7.3. ASSESSMENT REVIEW BY CERTIFIER****CERTIFIER: STATEMENT & CERTIFICATION CONFIRMATION**

I/the undersigned, being the Certifier, confirm that I have examined thoroughly all contents of the Report in its' entirety. I would conclude that:

- The Audit report has the necessary contents to act as the foundation for the award of a Certificate
- The Audit team has carried out an objective and professional audit of the management unit for certification against the requirements of the MSPO MS2530-3:2013 series.
- The Audit team has investigated adequate and relevant data sources and avenues of the enquiry
- The Audit team has arrived at an appropriate conclusion and recommendation based on the evidence presented to it.
- The Audit team has prepared a concise and comprehensive report to the requirements of the standards

I confirm that, to the best of my knowledge the information and conclusions included in this report have been prepared in compliance Date: 04 06 2021

**MSPO MS 2530-3:2013: INITIAL CERTIFICATION REPORT****SATAP PLANTATION SDN BHD (677829-W)****BQAS CERTIFICATION [M] SDN BHD****ACB MSPO 15****REF: BQAS/SPSB/032/06/21****10 06 2021**

with the Standards requirements; and done in good faith and that the Lead Auditor recommendations had been based upon this information. I, hereby confirm that, **SPSB** can be granted Certification under the Standard MSPO2530-0:2013 [Part 3]: General Principles for Oil Palm Plantations & Organized Smallholders

Maxwell S Landong  
Certifier

**8.0. CONCLUSION****8.1. CERTIFICATION: BQAS MANAGEMENT**

In reference to MS 2530-3:2013, the BQAS Management hereby approved of:

- Issuance of the certificate.
- Issuance of the certificate as soon as implementation of corrective action(s) has been demonstrated.
- Maintenance of the certificate.
- Maintenance of the certificate as soon as implementation of corrective action has been demonstrated.

**8.2. NEXT SURVEILLANCE ASSESSMENT PLAN**

The next surveillance assessment should be on or before June 2022

**9.0. APPENDICES**

Google Map

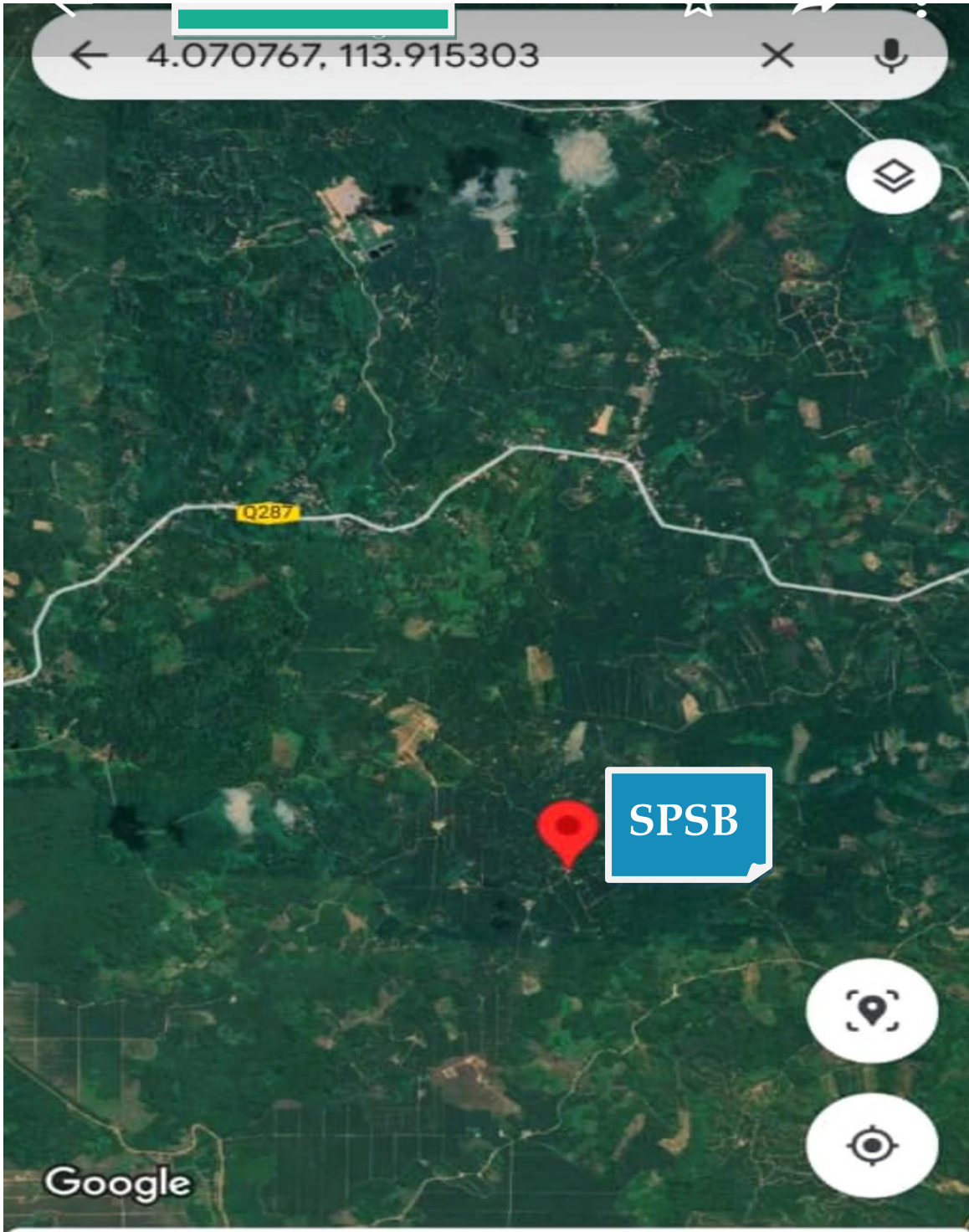
**FOOTNOTES**

*All audit findings are based on a sampling process, targeted towards reliable evidence for effective implementation and compliance of the management system. Where applicable findings and required corrective action were or will be agreed upon with the responsible managers or management representatives, steps have been or will be defined to resolve such non-conformity. Further business aspects may exist, positive or negative, which have not been reviewed by the audit team. It is the organization's responsibility to investigate and evaluate the potential impact and scope of findings, thus continuously ensuring full compliance to the applied standard(s)*





SATAP PLANTATION SDN BHD – GOOGLE MAP



4°04'14.8"N 113°54'55.1"E

4.070767, 113.915303 · 🗉 1 hr 3 min

