

**MALAYSIAN SUSTAINABLE PALM OIL
ANNUAL SURVEILLANCE 1 ASSESSMENT
Public Summary Report**

FGV Holdings Berhad
Head Office: Plantation Sustainability Department, Level 20 (W), Wisma FGV, Jalan Raja Laut, 50350 Kuala Lumpur, Malaysia
Certification Unit: Kulai Palm Oil Mill and Supply Base Location of Certification Unit: Kulai Palm Oil Mill, Kilang Kelapa Sawit Kulai, Felda Taib Andak 81000 Kulai, Johor, Malaysia

Report prepared by:
Valence Shem (Lead Auditor)

Report Number: 9673533

Assessment Conducted by:
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Section 1: Executive Summary

1.1 Organizational Information and Contact Person			
MPOB License	Mill : 618306003000 Estate : 502670102000		
Company Name	FGV Palm Industries Sdn Bhd		
Address	Plantation Sustainability Department, Level 20 (W), Wisma FGV, Jalan Raja Laut 50350 Kuala Lumpur, Malaysia		
Group name if applicable:	NA		
Subsidiary of (if applicable)	NA		
Contact Person Name	Sadilah Othman (Mill Manager)		
Website	www.fgyholdings.com	E-mail	k.kulai@fgvholdings.com
Telephone	07-6549614	Facsimile	07-6540291

1.2 Certification Information			
Certificate Number	Mill: MSPO 693238 Estate: MSPO 693239		
Issue Date	12/06/2019	Expiry date	11/06/2024
Scope of Certification	Mill: Production of Sustainable Palm Oil and Palm Oil Products Estate: Production of Sustainable Oil Palm Fruits		
Stage 1 Date	19-20/09/2018		
Stage 2 / Initial Assessment Visit Date (IAV)	14-15/01/2019		
Continuous Assessment Visit Date (CAV) 1	06-07/11/2019		
Continuous Assessment Visit Date (CAV) 2	NA		
Continuous Assessment Visit Date (CAV) 3	NA		
Continuous Assessment Visit Date (CAV) 4	NA		
Other Certifications			
Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
RSPO 693237	RSPO P&C MYNI 2014	BSI Services Malaysia Sdn. Bhd.	18/02/2024

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1.3 Location of Certification Unit			
Name of the Certification Unit	Site Address	GPS Reference of the site office	
		Latitude	Longitude
FGVPISB Kulai Palm Oil Mill	Kilang Kelapa Sawit Kulai, Felda Taib Andak, 81000 Kulai, Johor, Malaysia	1° 44' 21" N	103° 38' 50" E
FGVASSB Bukit Besar/Taib Andak Estate	Stesen Penyelidikan Bukit Besar, 81450 Kulai, Johor, Malaysia	1° 44' 31" N	103° 38' 48" E

1.4 Plantings & Cycle					
Estate	Age (Years) - ha				
	0 - 3	4 - 10	11 - 20	21 - 25	26 - 30
FGVASSB Bukit Besar/Taib Andak Estate		55.26			
Total (ha)		55.26			

1.5 FFB Production (Actual) and Projected (tonnage)			
Producer Group	Projected (Jun 2019 – May 2020)	Actual production (Jun 2019 – Oct 2019)	Projected production (Jun 2020 – May 2021)
FGVASSB Bukit Besar/Taib Andak Estate	720	277.62	1,200
Total	720	277.62	1,200

1.6 Certified Tonnage			
Mill Capacity: 30 MT/hr	Estimated (Jun 2019 – May 2020)	Actual (Jun 2019 – Oct 2019)	Forecast (Jun 2020 – May 2021)
	FFB	FFB	FFB
	720 mt	277.62 mt	1,200 mt
SCC Model: MB	CPO (OER: 19.60%)	CPO (OER: 18.92%)	CPO (OER: 19.80%)
	141.12 mt	52.53 mt	237.60 mt
	PK (KER: 5.80%)	PK (KER: 5.47%)	PK (KER: 5.75%)
	41.76 mt	15.19 mt	69.00 mt

1.7 Description of Supply Base					
Estate	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
FGVASSB Bukit Besar/Taib Andak Estate	55.26	0	3.48	58.74	94
Total (ha)	55.26	0	3.48	58.74	94

1.8 Details of Certification Assessment Scope and Certification Recommendation:

BSI Services Malaysia Sdn Bhd has conducted the Annual Surveillance 1 Assessment of FGV Palm Industries Sdn Bhd – Kulai Palm Oil Mill and Supply Base which is located in Kulai, Johor comprising Kulai Palm Oil Mill, FGVASSB Bukit Besar/Taib Andak Estate and infrastructure.

The assessment was conducted onsite to assess the compliance of the certification unit against the MS 2530-3:2013 Part 3: General principles for oil palm plantations and organized smallholder, MS 2530-4:2013 Part 4: General principles for palm oil mills and MSPO Guidance. The onsite assessment was conducted on 6-7/11/2019.

Based on the assessment result, FGV Palm Industries Sdn Bhd – Kulai Palm Oil Mill and Supply Base complies with the MS 2530-3:2013 Part 3: General principles for oil palm plantations and organized smallholder, MS 2530-4:2013 Part 4: General principles for palm oil mills and recommended for certification to be continued.

Section 2: Assessment Process

Certification Body:

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BSI is a leading global provider of management systems assessment and certification, with more than 80,000 certified locations and clients in over 100 countries. BSI Standards is the UK's National Standards Body. BSI provides independent, third-party certification of management systems.

Assessment Methodology, Programme, Site Visits

This on-site assessment was conducted from 6-7/11/2019. The audit programme is included as Appendix A. The approach to the audit was to treat the Kulai Palm Oil Mill and Supply Base as an MSPO Certification Unit. A range of environmental and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HCVs, declared conservation areas and local communities.

The methodology for collection of objective evidence included physical site inspections, observation of tasks and processes, interviews of staff, workers and their families and external stakeholders, review of documentation and monitoring data. MS 2530-3:2013 and MS 2530-4:2013 were used to guide the collection of information to assess compliance. The comments made by external stakeholders were also taken into account in the assessment.

The estates or smallholders sample were determined based on formula $N = 1.0\sqrt{y}$ where y is the number of estates while when applicable, the smallholders sample were determined following the MSPO Certification Requirement. The sampling of smallholders were based on the formula $(\sqrt{y}) \times (z)$; where z is the risk factor (may defers from 1.0, 1.5 or 2.0 depending on risk), y is total number of group members and where z is the multiplier defined by the risk assessment. The sampled smallholder listed in Appendix C.

Meetings were held with stakeholders to seek their views on the performance of the company with respect to the MSPO requirements and aspects where they considered that improvements could be made. At the start of each meeting, the interviewer explained the purpose of the audit followed by an evaluation of the relationship between the stakeholder and the company before discussions proceeded. The interviewer recorded comments made by stakeholders and these have been incorporated into the assessment findings.

Structured worker interviews with male and female workers and staff were held in private at the workplace in the mill and the estates. Fieldworkers were interviewed informally in small groups in the field. In addition, the spouses of workers and staff were interviewed in informal group meetings at their housing. Separate visits were made to each of the local communities to meet with the village head and residents. Company officials were not present at any of the internal or external stakeholder interviews. A list of Stakeholders contacted is included as Appendix B.

The assessment findings for the this assessment are detailed in Section 4.2.

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This report is structured to provide a summary of assessment finding as attached in the Section 3. The assessment was based on random samples and therefore nonconformities may exist that have not been identified.

The following table would be used to identify the locations to be audited each year in the 5 year cycle

1. Assessment Program					
Name (Mill / Plantation / Group smallholders)	Year 1 (Certification)	Year 2 (ASA 1)	Year 3 (ASA 2)	Year 4 (ASA 3)	Year 5 (ASA 3)
Kulai Palm Oil Mill	✓	✓	✓	✓	✓
FGVASSB Bukit Besar/Taib Andak Estate	✓	✓	✓	✓	✓

Tentative Date of Next Visit: November 9, 2020 – November 10, 2020

Total No. of Mandays: 4.0

BSI Assessment Team:**Valence Shem – Lead Auditor**

He holds Bachelor Degree in Industrial Technology, graduated from University of Science Malaysia in 1998 and has 9 years working experience in oil palm plantation industry. He has been in the management system auditing line since 2009 for various standards such as ISO 140001, RSPO P&C, RSPO SCCS and SMETA. He completed the ISO 14001 Lead Auditor Course in 2008, ISO 9001 Lead Auditor Course in 2013, Endorsed RSPO P&C Lead Auditor Course in 2011, Endorsed RSPO SCCS Lead Assessor Course in 2012 and MSPO Awareness Training in 2014. He had been involved in RSPO auditing since 2009 in various companies in Malaysia. During this assessment, he assessed on the aspects of legal, OHS, environmental & biodiversity, agriculture best practices and the supply chain element. Able to communicate in Bahasa Malaysia and English.

Hu Ning Shing - Team Member

She holds Bachelor Degree in Science majoring in Applied Chemistry, graduated from University of Malaya on 2011. She has 5 years working experience in rubber and palm oil industry. She also has the experiences as auditor for several standards including ISO 9001, MSPO and RSPO in her previous certification body. She completed the ISO 9001 Lead Auditor Course on 2016, Endorsed RSPO P&C Lead Auditor Course in 2012 and Endorsed RSPO SCCS Lead Auditor Course in 2015. She had been involved in RSPO auditing since November 2015 in more than various companies in Malaysia. During this assessment, she assessed on the aspects of social. Able to communicate in Bahasa Malaysia and English.

Vijay Kanna Pakirisamy – Observer

Mr. Vijay participated the assessment team as an observer and consent from the certification unit about his presence had been obtained prior to the assessment.

Section 3: Assessment Findings

3.1 Details of audit results

This assessment has been assessed using the following MSPO normative requirements. The assessment details are provided in Appendix A.

- MSPO MS 2530-2:2013 – General Principles for Independent Smallholders
- MSPO MS 2530-3:2013 – General Principles for Oil Palm Plantations and Organized Smallholders
- MSPO MS 2530-4:2013 – General Principles for Palm Oil Mills

3.2 Details of Nonconformities and Opportunity for improvement

The nonconformity is listed below.

During the Initial Certification Assessment there were six (6) Major nonconformities, two (2) minor non-conformity and three (3) OFIs raised. The Kulai Palm Oil Mill and Supply Base submitted their Corrective Action Plans for the nonconformity. Corrective action plans with respect to the nonconformity were reviewed by the BSI audit team and accepted.

The implementation of the corrective action plans to address the minor nonconformity will be followed up during the next surveillance assessment.

Major Nonconformity		
Ref	Area/Process	Clause
1847407-201906-M1	FGVASSB Bukit Besar/Taib Andak Estate	4.4.4.1 (MSPO Part-3)
Requirements:	An occupational safety and health policy and plan shall be documented, effectively communicated and implemented.	
Statement of Nonconformity:	The annual medical surveillance for the employees who are handling pesticides was not timely conducted.	
Objective Evidence:	Based on the CHRA report, the medical surveillance to employees involve in chemical handling need to attend a medical surveillance once a year. The latest medical surveillance by Dr Halim Bin Ishak (JKKP HQ/08/DOC/00/387) was done last on 26/4/2018. However, there was no medical surveillance conducted for year 2019.	
Corrections:	The estate management needs to carry out medical surveillance using the old CHRA, as the farm activities are the same as before.	
Root Cause Analysis:	The management does not include Medical surveillance and CHRA in safety and health plans.	
Corrective Actions:	Includes enforcement of CHRA and Medical Surveillance employee in safety and health plans.	
Assessment Conclusion:	The corrective action evidence was found to be adequate to close the NCR. Continuous effective implementation shall be verified in the next assessment. The NCR is closed on 13/01/2020.	

Major Nonconformity		
Ref	Area/Process	Clause
1847407-201906-M2	FGVASSB Bukit Besar/Taib Andak Estate	4.4.2.2 (MSPO Part-3)
Requirements:	The system shall be able to resolve disputes in an effective, timely and appropriate manner that is accepted by all parties.	

Statement of Nonconformity:	The complaint did not resolve in timely manner as per the company's SOP.
Objective Evidence:	Seen the Complaint Book for internal workers found that the complaint was not resolved in timely manner. The worker, Sultan has reported on the doorframe was rot on 29/7/2019. Inspection was carried out on 31/7/2019 and waiting for tendering the job to contractor. As to date, there was no tender sighted. The complaint was not resolved in 2 months as per the SOP above.
Corrections:	Apply SPK application related to complaint.
Root Cause Analysis:	Complaints have been investigated and are in the process of action, but require financial approval to make a comprehensive repair.
Corrective Actions:	The estate management should periodically review, ensure that action is taken and recorded.
Assessment Conclusion:	The corrective action evidence was found to be adequate to close the NCR. Continuous effective implementation shall be verified in the next assessment. The NCR is closed on 13/01/2020.

Major Nonconformity		
Ref	Area/Process	Clause
1847407-201906-M3	FGVASSB Bukit Besar/Taib Andak Estate	4.4.5.9 (MSPO Part-3)
Requirements:	Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements.	
Statement of Nonconformity:	The wages of sampled worker did not achieve Minimum Wage Order 2018.	
Objective Evidence:	One of the worker (Employee No.: PB001919012) was found did not achieve Minimum Wage Order 2018 on January 2019 where he has worked 26 days. The wages he obtained was RM 1067.64 which short of RM 32.36. Verified with the Assistant confirmed that this was due to low crop on January 2019.	
Corrections:	<p>The estate management is reviewing the salary calculations and getting confirmation from the workers as evidence of a mistake in the calculation.</p> <p>Wrong calculation: Working Normal Hours = RM 1,067.64 OT = RM 42.31</p> <p>Correct calculation: Working Normal Hours = RM 1,109.95</p>	
Root Cause Analysis:	The estate management provided additional work to the worker within 8 working days, but misplaced in the system to the extent that the quantity of work was put into overtime and was not taken into account for the minimum wage rate.	
Corrective Actions:	The estate management will ensure that the check roll is carefully reviewed before it is included in the workers' compensation system.	
Assessment Conclusion:	The corrective action evidence was found to be adequate to close the NCR. Continuous effective implementation shall be verified in the next assessment. The NCR is closed on 13/01/2020.	

Major Nonconformity		
Ref	Area/Process	Clause
1847407-201906-M4	FGVPISB Kulai POM	4.4.5.5 (MSPO Part-4)
Requirements:	The management shall establish records that provide an accurate overview 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.	
Statement of Nonconformity:	Contractor (Ahmad bin Hashim) has yet to provide the records of overview of	

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	employees to the management to maintain.
Objective Evidence:	Contractor (Ahmad bin Hashim) has yet to provide the records of overview of employees to the management to maintain.
Corrections:	Obtain information from the contractor and keep it in the office for factory / third party reference.
Root Cause Analysis:	Any contractor worker related documents / information is not stored in the office for reference.
Corrective Actions:	Require the contractor to provide employment information in the document by give them a letter.
Assessment Conclusion:	The corrective action evidence was found to be adequate to close the NCR. Continuous effective implementation shall be verified in the next assessment. The NCR is closed on 13/01/2020.

Major Nonconformity		
Ref	Area/Process	Clause
1847407-201906-M5	FGVPISB Kulai POM	4.4.5.6 (MSPO Part-4)
Requirements:	All employees shall be provided with fair contracts that have been signed by both employee and employer. A copy of employment contract shall be made available for each and every employee indicated in the employment records.	
Statement of Nonconformity:	Employment contract between the contractor (Ahmad bin Hashim) and his 5 workers were not available.	
Objective Evidence:	Employment contract between the contractor (Ahmad bin Hashim) and his 5 workers were not available.	
Corrections:	Instruct all contractors working with the mill to prepare contract for work.	
Root Cause Analysis:	There is no enforcement by the factory regarding the requirement for contractors to provide employment contract.	
Corrective Actions:	<ul style="list-style-type: none"> - FGVT has issued directives to all relevant mill starting in 2020, FGVT will be responsible for all contractors carrying out the sorter activities. - Require contractor to provide copy to mill management for a copy . - Require contractors to provide copies of their employment contract to mill management for a copy. 	
Assessment Conclusion:	The corrective action evidence was found to be adequate to close the NCR. Continuous effective implementation shall be verified in the next assessment. The NCR is closed on 13/01/2020.	

Major Nonconformity		
Ref	Area/Process	Clause
1847407-201906-M6	FGVPISB Kulai POM	4.4.5.8 (MSPO Part-4)
Requirements:	The working hours and breaks of the individual worker indicated in the time records shall comply with legal regulations and collective agreements. Overtime shall be mutually agreed upon and shall meet the legal requirements applicable.	
Statement of Nonconformity:	The overtime of worker was not according to legal requirement.	
Objective Evidence:	Reviewed the " <i>Borang Arahlan/ Kebenaran Kerja Lebihmasa, Kerja Pada Hari Cuti Rehat dan Kerja Pada Hari Cuti Umum</i> " for Employee No.: 1203228 found that he has worked more than 12 hours in a day which is not in accordance to the Employment Act 1955 as below:	
	Date	No. of Hours (overtime)
	Reason	
	12/5/2019	7 hours from 10pm – 5am
		Process of FFB due to Boiler Charge man on leave

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	26/5/2019	7 hours from 10pm – 5.12am	Process of FFB due to Boiler Charge man on leave
	29/5/2019	7 hours from 10pm – 5am	Process of FFB due to Boiler Charge man on leave
	6/1/2019	8 hours from 10pm – 6am	Process of FFB due to Boiler Charge man on leave
	9/1/2019	9 hours from 10pm – 7am	Process of FFB due to Boiler Charge man on leave
	20/1/2019	7 hours from 10pm – 5am	Process of FFB due to Boiler Charge man on leave
	21/1/2019	8 hours from 10pm – 6am	Overtime on Public Holiday – Thaipussam
	23/1/2019	7 hours from 10pm – 5am	Process of FFB due to Boiler Charge man on leave
Corrections:	<p>- The SCCS has been in contact with representatives of JTKSM En. Ban (03-88865192) and JTKWP representative Mrs. Fatin and Mrs. Haslinda, Assistant Director S41 (03-41414600). Referring to the reply by the assistant director of the JTK and the work act 1955 are as follows:-</p> <ul style="list-style-type: none"> • Under the Employment Act 1955 (Act 265), section 60A (1a), if the management obtains permission from the JTK chief executive to work for up to 130 hours / month, then the employee is generally allowed to work more than 4 hours a day. • The factory management complies with the act 1955 (act 265), section 60A (1):- <ol style="list-style-type: none"> a) workers who work 5 hours in a row can rest for 30 minutes. b) Not more than 8 hours a day. c) Not more than 10 hours a day. d) Not more than twenty-eight hours a week. 		
Root Cause Analysis:	<p>-Palm oil workers relied on approval by the JTK chief executive regarding the exceptional of working over 130 hours / month. - Expertise of individual is limited and necessary. - Lack of clear understanding between auditors and auditee regarding work permits over time by JTKSM.</p>		
Corrective Actions:	<p>- The mill will notify all work-related workers over the allowed time of day. - The Executive Assistant of the mill will monitor continuously regarding OT of worker.</p>		
Assessment Conclusion:	<p>The corrective action evidence was found to be adequate to close the NCR. Continuous effective implementation shall be verified in the next assessment. The NCR is closed on 13/01/2020.</p>		

Minor Nonconformity		
Ref	Area/Process	Clause
1847407-201906-N1	FGVPISB Kulai POM	4.4.5.4 (MSPO Part-4)
Requirements:	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.	
Statement of Nonconformity:	Payslips for total 5 contractor's workers (Ahmad bin Hashim) were not maintained and available in the mill.	
Objective Evidence:	Payslips for total 5 contractor's workers (Ahmad bin Hashim) were not maintained and available in the mill.	
Corrections:	Instruct all contractors working with the mill to prepare contract for work.	
Root Cause Analysis:	There is no enforcement by the factory regarding the requirement for contractors to provide employment contract.	
Corrective Actions:	<ul style="list-style-type: none"> - FGVT has issued directives to all relevant mill starting in 2020, FGVT will be responsible for all contractors carrying out the sorter activities. - Require contractor to provide copy to mill management for a copy. - Require contractors to provide copies of their employment contract to mill management for a copy by give them a letter. 	
Assessment Conclusion:	The correction and corrective action are accepted. The evidence of effective implementation shall be verified in the next assessment.	

Minor Nonconformity		
Ref	Area/Process	Clause
1847407-201906-N2	FGVASSB Bukit Besar/Taib Andak Estate	4.5.1.3 (MSPO Part-3)
Requirements:	An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, effectively implemented and monitored.	
Statement of Nonconformity:	The development of environmental plan to mitigate the negative impacts was not clearly documented.	
Objective Evidence:	The mitigation measure should be addressed under " <i>Penentuan Kawalar</i> " column of the " <i>Borang daftar Aspek dan Impak Ketara Alam Sekitar</i> ". However, at Ladang Bukit Besar, the statements written in the column did not appear to be spelling out the mitigation measure but the persons in-charge instead.	
Corrections:	Update the " <i>Penentuan Kawalar</i> " for negative issues and get approval from the manager before being documented.	
Root Cause Analysis:	The management does not review the " <i>Penentuan Kawalar</i> " for negative issues that have occurred before being documented.	
Corrective Actions:	Managers will review the identification form and " <i>Penentuan Kawalar</i> " whenever there is an amendment or addition of new activities on the farm.	
Assessment Conclusion:	The correction and corrective action are accepted. The evidence of effective implementation shall be verified in the next assessment.	

Opportunity for Improvement		
Ref	Area/Process	Clause
1847407-201906-I1	FGVASSB Bukit Besar/Taib Andak Estate	4.2.2.3 (MSPO Part-3)
Requirements:	List of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders should be properly maintained.	
Details:	Meeting minutes for stakeholder meeting that conducted on 31/10/2019 is good to be in place during the audit.	

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Opportunity for Improvement		
Ref	Area/Process	Clause
1847407-201906-I2	FGVPISB Kulai POM	4.2.2.3 (MSPO Part-4)
Requirements:	A list of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders shall be properly maintained.	
Details:	Meeting minutes for stakeholder meeting that conducted on 31/10/2019 is good to be in place during the audit.	

Opportunity for Improvement		
Ref	Area/Process	Clause
1847407-201906-I3	FGVPISB Kulai POM	4.4.2.2 (MSPO Part-4)
Requirements:	The system shall be able to resolve dispute in an effective, timely and appropriate manner, which is accepted by all parties.	
Details:	The implementation of complaint form could be further enhanced as there was no date of complaint recorded in the complaint form.	

Noteworthy Positive Comments	
1.	Positive comments from all stakeholders interviewed
2.	All personnel were cooperative during the assessment process

3.3 Status of Nonconformities Previously Identified and OFI

Major Nonconformity		
Ref	Area/Process	Clause
1729409-201901-M1	FGVPISB Kulai POM	4.4.5.11 (MSPO Part-4)
Requirements:	In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities.	
Statement of Nonconformity:	The surrounding of on-site living quarters of an employee's house is not so conducive	
Objective Evidence:	Mill housing area: Sighted at mill housing # 26-B; FFB lorry parking next to house, an engine being kept, few old motorbikes also kept and found trace of old oil spillage on the floor and ground in front of house.	
Corrections:	<ol style="list-style-type: none"> 1) Mill Management will provide a warning letter and take firm action against employees who do not comply with the rules. 2) Mill Management will organize mutual cleansing. 	
Root Cause Analysis:	<ol style="list-style-type: none"> 1) The employee housing area was not monitored thoroughly by management. 2) Employee are still not aware the importance of environment and the inhabited of workers' housing. 3) The action against the offender was not taken seriously. 	
Corrective Actions:	<ol style="list-style-type: none"> 1) Mill Management provide a warning letter to the 26-B home residents not to repeat the same mistakes in the future. 2) Give awareness on how importance of environment and the rules of inhabited of workers' housing. 3) Carry out weekly monitoring as stipulated in Standard Minimum Housing & Facilities Act. 	
Assessment Conclusion:	Verified corrections and corrective actions: <ol style="list-style-type: none"> 1) Letter to affected worker Ref. # (79)840A/4004/KL/1.3JD1; Dated 14/1/2019 2) Photographic evidence of before and after cleaning of affected house (26-B) 3) Awareness briefing record dated 18/1/2019 4) Records of weekly monitoring (Senarai Semak Perumahan Petugas) as of Jan 2019 The evidences submitted found adequate and effectively implemented. Thus, the Major NC was effectively closed.	
Verification in this assessment:	Site visit during audit found that the condition of the housing area was clean. No repeat issue on the housing area was sighted. Thus, the major non-conformance was remain closed.	

Major Nonconformity		
Ref	Area/Process	Clause
1729409-201901-M2	FGVPISB Kulai POM	4.4.4.2 (MSPO Part-4)
Requirements:	The risks of all operations shall be assessed and documented	
Statement of Nonconformity:	The risk assessment conducted not covered some activities for the mill.	
Objective Evidence:	Mill: During document review, it was noted that the HIRADC has not covered some activity/ work station/ storage/ disposal area such as line site activities. The suggestion for action to be taken were found same with the existing control measure and the statement are to general.	
Corrections:	<ol style="list-style-type: none"> 1) Make an assessment on mill area and workers' housing area to identify the occurrence of hazard. 2) Identify risky activities and establish a management plan. 	

Root Cause Analysis:	The mill management did not make HIRADC's assessment of the entire activity in mill (include work activities at workers' housing) and management/improvement plan for high risk activities.
Corrective Actions:	Mill management will review the HIRADC's every year and make additions if there is a new work activity. It should also be reviewed if there are any accidents occurring at the workplace.
Assessment Conclusion:	Verified corrections and corrective actions: 1) Re-assessment of HIRADC by mill management dated on 23/1/2019 2) Management plan of identified risks as per Borang HIRADC; FPI/L4/QOHSE-1.4 3) Pind. 2 dated 23/1/2019 4) Records of review of HIRADC assessment dated 23/1/2019 The evidences submitted found adequate and effectively implemented. Thus, the Major NC was effectively closed.
Verification in this assessment:	Major NC was effectively closed.

Opportunity for Improvement		
Ref	Area/Process	Clause
1729409-201901-I1	FGVASSB Bukit Besar/Taib Andak Estate	4.4.4.2 (MSPO Part-3)
Requirements:	The risks of all operations shall be assessed and documented	
Details:	The monitoring of the first aid kit must be conducted on timely basis to ensure all the item in the inventory must be adequate at all time	
Verification in this assessment:	Based on the visit and verification of the first aid kit, the contents were found to be adequate and replenished on timely manner.	

3.4 Issues Raised by Stakeholders

IS #	Description
1	Issues: Vendors & contractors – Have served FGV for more than 10 years. Payments are made promptly; i.e. within 2 weeks of the following month, according to the terms as stipulated in SPK. Receive invitation and attended meeting organized by FGV. Aware of how to lodge complaint should there be any through verbal or complaint forms.
	Management Responses: Noted on the positive comment and continue to ensure payment is made promptly.
	Audit Team Findings: No further action. Reviewed payment history for selected contractor and supplier confirmed payments are made promptly.
2	Issues: Gender committee - Well verse with the procedure to lodge complain if there is any case of sexual harassment. No sexual abuse / harassment issue raised or received from any of their members and workers. They were treated equally disregards of gender and status. Meeting held with the committee yearly to discuss on any potential issues, activities and briefing on reporting channels should there be any issues.
	Management Responses:

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	<p>Will continue to support the gender committee. Received no complain from the gender committee.</p> <p>Audit Team Findings:</p> <p>No further action. Meeting minutes, gender committee organization chart and appointment letter sighted.</p>
3	<p>Issues:</p> <p>School representative (SK LKTP Bkt Besar) - No issue with estate and mill. FGV management is supportive and provides contribution whenever requested (e.g. use of vehicle to transport students). Students are from estate, village and nearby town area. No negative feedback or complaint received from any parents related to FGV management. Based on communication and daily observation done by teachers, there is no signs that students is working after school or during school break.</p> <p>Management Responses:</p> <p>Noted on the positive comment and will continue to support the school request.</p> <p>Audit Team Findings:</p> <p>No further action. Reviewed the official letter received from school.</p>
4	<p>Issues:</p> <p>Mill and Estate Workers – No issue in relates to housing / accommodation condition. PPE provided at management cost including replacement of PPE that is worn out or damaged. Contract agreement / letter of Employment are provided to all workers in understandable language; and terms and conditions were fully explained by management. No discrimination and forced labour practices imposed by the FGV management. They were treated equally and increment / bonus is awarded based on performance review. Payslip is provided to them, while monthly wage is paid to them through bank account (mill) and cash (estate) end of month. No late payment ever encountered.</p> <p>Management Responses:</p> <p>Will continue to ensure worker’s wage is paid promptly. Any updates and changes made on the employment terms and conditions will be made informed to workers during rollcall and a copy if provided to them.</p> <p>Audit Team Findings:</p> <p>No further action. Wages paid records sighted and contract agreement signed with workers are in place.</p>

3.5 Summary of the Nonconformities and Status

CAR Ref.	CLASS	ISSUED	STATUS
1729409-201901-M1	Major	15/01/2019	Closed on 13/02/2019
1729409-201901-M2	Major	15/01/2019	Closed on 13/02/2019
1847407-201906-M1	Major	07/11/2019	Closed on 13/01/2020
1847407-201906-M2	Major	07/11/2019	Closed on 13/01/2020
1847407-201906-M3	Major	07/11/2019	Closed on 13/01/2020
1847407-201906-M4	Major	07/11/2019	Closed on 13/01/2020
1847407-201906-M5	Major	07/11/2019	Closed on 13/01/2020

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1847407-201906-M6	Major	07/11/2019	Closed on 13/01/2020
1847407-201906-N1	Minor	07/11/2019	Open
1847407-201906-N2	Minor	07/11/2019	Open

3.6 Summary of the findings by Principles and Criteria

A) MS 2530-3:2013 Malaysian Sustainable Palm Oil (MSPO) Part 3: General principles for Plantations and Organized Smallholders

Criterion / Indicator		Assessment Findings	Compliance
4.1 Principle 1: Management commitment & responsibility			
Criterion 4.1.1 – Malaysian Sustainable Palm Oil (MSPO) Policy			
4.1.1.1	A policy for the implementation of MSPO shall be established. - Major compliance -	FGVAS Bukit Besar/Taib Andak Estate does not have a separate policy established for MSPO, nevertheless they have implemented a Group Sustainability Policy (Policy Number : FGV/SED/POL/001), implemented on 29 th May 2019 undersigned by the Chairman of Board of Directors, YBhg Datuk Wira Azhar Abdul Hamid.	Complied
4.1.1.2	The policy shall also emphasize commitment to continual improvement. - Major compliance -	The Sustainability Policy dated 29 th May 2019 demonstrates its commitments towards continual improvement with objectives such as below :- <ul style="list-style-type: none"> • FGV Group will strive to explore opportunities to alleviate poverty as well as provide opportunities for communities to secure a better livelihood. • FGV group is committed to ensure its employees and workers receive adequate training and development to achieve their full potential in performing assigned tasks efficiently. • FGV strives to use resources efficiently in order to improve productivity in its operation. • FGV Group shall identify, monitor and report its sustainability 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		performance periodically in appropriate platforms.	
Criterion 4.1.2 – Internal Audit			
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. - Major compliance -	The Internal Audit for FGVAS Ladang Bukit Besar / Taib Andak was last done and documented on 23 rd & 24 th of September 2019 by the Internal Audit Team of FGVH, Headed by Mr. Yaslam Bin Mohammad Salleh. The Internal Audit had identified 26 non-conformity during their audit. The estate have come up with a “pelan tindakan untuk ketidakpatuhan integrase audit dalaman persijilan kelestarian 2019” which states the root causes, recommendation, preventive action and time frame for corrective action.	Complied
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. - Major compliance -	A business management plan is available through the implementation of the budget 2019 where the budget acts as a guidance for economic planning and implementation. The management has also implemented a business plan for the forecast of FFB in the Ayunan Hasil 2019 document.	Complied
4.1.2.3	Report shall be made available to the management for their review. - Major compliance -	The Internal Report is available for the Management in the document Checklist Audit Dalaman Pensijilan Kelestarian 2019 given by the Internal Audit Team. The document states the conformity and non-conformity that has been identified by the internal audit team and their recommended action plans.	Complied

Criterion / Indicator		Assessment Findings	Compliance						
Criterion 4.1.3 – Management Review									
4.1.3.1	<p>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.</p> <p>- Major compliance -</p>	<p>The Management Review was conducted on 10th October 2019 at FGVAS Bukit Besar/Taib Andak Estate. The management review was chaired by the Manager, En. Din Ibrahim and was attended by 8 other participants. Among the matters that were discussed in the management review were as follows :-</p> <ol style="list-style-type: none"> 1. Review of Internal Audit Reports (23rd, 24th Sept 2019) 2. Production Report 3. Environment Issues 4. Social Issues 5. Management Study 6. Safety, Health & Training 7. Housing 	Complied						
Criterion 4.1.4 – Continual Improvement									
4.1.4.1	<p>The action plan for continual improvement shall be based on consideration of the main social and environmental impact and opportunities of the company.</p> <p>- Major compliance -</p>	<p>The mill has established a continuous improvement plan for the year 2019 which highlights the following issues and its action plans :-</p> <table border="1" data-bbox="1025 1264 1816 1377"> <thead> <tr> <th>NO</th> <th>TARGET</th> <th>ACTION PLAN</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Meningkatkan Kemudahan</td> <td> <ul style="list-style-type: none"> • Kemudahan Perniagaan seperti kedai runcit, </td> </tr> </tbody> </table>	NO	TARGET	ACTION PLAN	1	Meningkatkan Kemudahan	<ul style="list-style-type: none"> • Kemudahan Perniagaan seperti kedai runcit, 	Complied
NO	TARGET	ACTION PLAN							
1	Meningkatkan Kemudahan	<ul style="list-style-type: none"> • Kemudahan Perniagaan seperti kedai runcit, 							

Criterion / Indicator		Assessment Findings		Compliance
			Infrastruktur <ul style="list-style-type: none"> koperasi dan pasar malam. • Kemudahan telekomunikasi • Kawalan keselamatan • Penempatan perumahan yang mencukupi • Membaiki rumah pekerja yang rosak 	
		2	Kawalan pencegahan pencemaran pelepasan gas rumah hijau (GHG) <p>Pengasingan kawasan pelupusan sampah</p>	
		3	Mengurangkan kesan kepada alam sekitar <ul style="list-style-type: none"> • Meletakkan tandan kosong (EFB) di lading • Rekod pemantauan hidupan liar • Kawalan tapak pelupusan sampah 	
		<p>The Wildlife Sighting Records was sighted and recorded in the "Rekod Pemantauan Hidupan Liar". The last record of wildlife sighted was recorded on 1st November 2019 of the sighting of Monkeysat Field B5.</p>		

Criterion / Indicator		Assessment Findings	Compliance
4.1.4.2	The company shall establish a system to improve practices in line with new information and techniques or new industry standards and technology (where applicable) that are available and feasible for adoption. - Major compliance -	New information and technology were normally obtained from traders/suppliers and dissemination from KL headquarters. Among the new techniques considered were replacement of Class I pesticide for leaf-eating pest to Class III where can minimise the risk to health and the usage of mechanised sickle.	Complied
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. - Major compliance -	The management have come up with their action plan, person in charge and timeframe to implement the action plan in the "Pelan Tindakan Untuk Ketidakpatuhan Integrasi Audit Dalam Pensijilan kelestarian 2019.	Complied
4.2 Principle 2: Transparency			
Criterion 4.2.1 – Transparency of information and documents relevant to MSPO requirements			
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. - Major compliance -	Bukit Besar/ Taib Andak Estate has maintained records of request and response, land titles, OSH plans and etc. relating to environmental and social issues, plans for pollution prevention, complaints and grievances records that make available upon request as per the memo issued on January 2018.	Complied
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	The management has disseminate the information of the documents that made publicly available such as management plans for social and environment, OSH plan, audit reports, land titles and policies	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	environmental or social outcomes. - Major compliance -	upon request. Seen the memo from the estate to affected stakeholders dated January 2018 regarding the publicly available documents. Besides, internal and external stakeholders could access to the company's website (http://www.fgvholdings.com/) to obtain information such as policies, sustainability reports and whistleblowing e-Form.	
Criterion 4.2.2 – Transparent method of communication and consultation			
4.2.2.1	Procedures shall be established for consultation and communication with the relevant stakeholders. - Major compliance -	FGV has established " <i>Komunikasi, Penglibatan dan Rundingan</i> " procedure with Doc. No. ML-1A/L2-Pr12(0) dated 1/6/2016 that provide an effective communication system with internal and external stakeholders. Methods of communication can be done via morning muster, notice board, suggestion box and workers' representative. The timeframe to provide response to all the communication is within 2 weeks from the date of receipt of communication.	Complied
4.2.2.2	A management official should be nominated to be responsible for issues related to Indicator 1 at each operating unit. - Minor compliance -	FGV Kulai POM has nominated the Assistant Manager as official responsible person for communication and handling all social issues in the facility. Appointment letter dated 10/1/2019, Bil: (02)RSPO/P1,P6 sighted.	Complied
4.2.2.3	List of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders should be properly maintained. - Major compliance -	Stakeholder list is in place for estate and last updated 1/10/2019 which covers government agencies, settlers, contractors, suppliers and school. Previous meeting is carried out during the SIA assessment, which is 7/8/2019, which is documented in the SIA report and attendance records. Stakeholder meeting / communication for estate and POM was last carried out on 31/10/2019. Meeting minutes for stakeholder	Complied

Criterion / Indicator		Assessment Findings	Compliance
		meeting that conducted on 31/10/2019 is good to be in place during the audit. Thus, an OFI was raised.	
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). - Major compliance -	Manual Ladang Sawit Lestari, 8.0 Mengangkut BTS ke Kilang [MLSL (Ed.2) – Sec.4 (8.0), 1/9/2017] has been established to provide guideline on delivery of FFB to the mill. Among the documents & records found to be maintained were: <ul style="list-style-type: none"> • Nota Penghantaran BTS • Slip Akuan Penerimaan (weighbridge ticket) • Slip Grading • Sijil Mutu BTS 	Complied
4.2.3.2	The management shall conduct regular inspections on compliance with the established traceability system. - Major compliance -	Various means were available on how to monitor the traceability where among others the updating of FFB delivery records, through month end account closing and internal audit. Based on the records of FFB delivery, it was found that the procedure of traceability was well implemented.	Complied
4.2.3.3	The management should identify and assign suitable employees to implement and maintain the traceability system. - Minor compliance -	The Estate Manager as a chairman for SCC committee at FGVASSB Kulai Besar/Taib Andak Estate as per appointment letter to implement and maintain the traceability system.	Complied
4.2.3.4	Records of sales, delivery or transportation of FFB shall be maintained. - Major compliance -	Verification of the records and documents mentioned in 4.2.3.1 showed that the deliveries of FFB were well maintained. Crosschecking between the daily FFB delivery records and the transportation documents showed that the records were accurate and well maintained.	Complied

Criterion / Indicator		Assessment Findings	Compliance
4.3 Principle 3: Compliance to legal requirements			
Criterion 4.3.1 – Regulatory requirements			
4.3.1.1	All operations are in compliance with the applicable local, state, national and ratified international laws and regulations. - Major compliance -	The estates are committed to comply with all the applicable legal requirements. Among the evidence of compliance sighted were: <ul style="list-style-type: none"> - MPOB License #502670102000 – FASSB, Stesen FASSB Bukit Besar, Menjual & Mengalih FFB, 55.26 Ha, 1/4/2019 to 31/3/2020 - The disposal of scheduled wastes in accordance to regulations 	Complied
4.3.1.2	The management shall list all laws applicable to their operations in a legal requirements register. - Major compliance -	The applicable laws identified were listed in: <ul style="list-style-type: none"> • “Daftar Perundangan dan Lain-lain Keperluan” (Register of Legal and other Requirements) [ML-1A/L5-AP1 to 32 Pind 0] • Daftar Perundangan dan Lain-lain Keperluan (Register of Legal and Other Requirements) [ML-1A/L5-AP1 to 33 Pind 0] 	Complied
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. - Major compliance -	The mechanism of tracking changes and update are guided by Manual Procedure, Evaluation of Compliance to Legal and Other Requirements [FPI/L2/QOSHE-17.0].	Complied
4.3.1.4	The management should assign a person responsible to monitor compliance and to track and update the changes in regulatory requirements. - Minor compliance -	FGV have centralised system for tracking any changes in the law as per “Panduan: Sistem Pengesanan Perubahan Undang-undang” dated 23/6.2017, Version:04. Any changes in the relevant regulations is through Plantation and Sustainability Department and the Manager, who are sole responsible.	Complied

Criterion / Indicator		Assessment Findings	Compliance
Criterion 4.3.2 – Lands 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. - Major compliance -	FGV Holding Berhad was leased the land from FELDA with tenancy agreement was made and it was confidential. There were no issues of land disputes.	Complied
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. - Major compliance -	FGV Holding Berhad was leased the land from FELDA with tenancy agreement was made and it was confidential.	Complied
4.3.2.3	Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable. - Major compliance -	Boundary marking is done by placing perimeter fencing using barb wire. There were 6 boundary stones at the estate where details are recorded in " <i>Rekod Pemantauan Batu Sempadan</i> ".	Complied
4.3.2.4	Where there are, or have been, disputes, documented proof of legal acquisition of land title and fair compensation that have been or are being made to previous owners and occupants; shall be made available and that these should have been accepted with free prior informed consent (FPIC). - Minor compliance -	FGV has developed procedure on " <i>Pengenalpastian dan penyelesaian pertikaian tanah</i> " with Doc. No. ML-1A/L1-Pr10(0) dated 1/6/2016. The objective of the procedure is to handle and monitor issue raised from local communities on customary or user rights. Procedure on the compensation to the people entitled and monitoring of boundary stone was detailing in the procedure. Compensation will be paid according to basic cost/ acre and market land price. There is no land dispute in the Bukit Besar/ Taib Andak Estate at the time of audit. FGV Holding Berhad was leased the land from FELDA with tenancy agreement was made and it was confidential. The surrounding are owned by FELDA and the settlers. Interviewed with the stakeholders	Complied

Criterion / Indicator		Assessment Findings	Compliance
		confirmed that no encroachment of land by the company.	
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. - Major compliance -	FGV has developed procedure on “ <i>Pengenalpastian dan penyelesaian pertikaian tanah</i> ” with Doc. No. ML-1A/L1-Pr10(0) dated 1/6/2016. The objective of the procedure is to handle and monitor issue raised from local communities on customary or user rights. Procedure on the compensation to the people entitled and monitoring of boundary stone was detailing in the procedure. Compensation will be paid according to basic cost/ acre and market land price. There is no land dispute in the Bukit Besar/ Taib Andak Estate at the time of audit. FGV Holding Berhad was leased the land from FELDA with tenancy agreement was made and it was confidential. The surrounding are owned by FELDA and the settlers. Interviewed with the stakeholders confirmed that no encroachment of land by the company.	Complied
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights land, if any, should made available. - Minor compliance -	There is no land dispute in the Bukit Besar/ Taib Andak Estate at the time of audit verified through interviewed with the stakeholders.	Complied
4.3.3.3	Negotiation and FPIC shall be recorded and copies of negotiated agreements should be made available. - Major compliance -	There is no land dispute in the Bukit Besar/ Taib Andak Estate at the time of audit verified through interviewed with the stakeholders.	Complied
4.4 Principle 4: Social responsibility, health, safety and employment condition			
Criterion 4.4.1: Social Impact Assessment (SIA)			
4.4.1.1	Social impact should be identified and plans are implemented	Social Impact Assessment was carried out by Sustainability &	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	<p>to mitigate the negative impacts and promote the positive ones.</p> <p>- Minor compliance -</p>	<p>Environment Department for Bukit Besar/ Taib Andak on 7/8/2018. The assessment has involved the participation of relevant stakeholders such as local authorities, workers’ representatives, contractors, settlers and local communities.</p> <p>Action Plan for Social Impact Assessment was developed and monitored by the mill management which abstracted from SIA assessment. The latest management plan dated 7/8/2018 was sighted. For eg:</p> <ul style="list-style-type: none"> i. Negative Issue: Workers’ awareness on RSPO and MSPO is low. Action Plan: Provide training to the workers. Status: Briefing of RSPO & MSPO was carried out on 6/7/2019 to all the workers in the estate during muster call and seen the attendance list of the workers and contents of the training. ii. Positive Issue: Headmaster request to organize a field visit to the estate for the students. Action Plan: Tender the job for contractor. Status: The visit was cancelled by the Headmaster due to tight schedule of school through phone call on 2/10/2019. 	
Criterion 4.4.2: Complaints and grievances			
4.4.2.1	<p>A system for dealing with complaints and grievances shall be established and documented.</p> <p>- Major compliance -</p>	<p>FGV has developed procedure “<i>Menangani Aduan dan Rungutan</i>” with Doc. No.: ML-1A/L2-Pr13(0) dated 1/6/2016 to establish mechanism to handle complaint and grievances. The time taken to initiate the investigation shall be carried out within 7 days from the</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		date of complaint lodged. The maximum time taken to resolve any issue was 2 months. The company has published the Whistleblowing e-Form in company's website http://www.fgvholdings.com/whistleblowing/ to allow anyone to report if there is any grievances.	
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. - Major compliance -	The estate has implemented Complaint Form for external stakeholder and Complaint Book to record complaints and requests reported by the internal workers. There was no complaint received from external stakeholders. Seen the Complaint Book for internal workers found that the complaint was not resolved in timely manner. The worker, Sultan has reported on the doorframe was rot on 29/7/2019. Inspection was carried out on 31/7/2019 and waiting for tendering the job to contractor. As to date, there was no tender sighted. The complaint was not resolved in 2 months as per the SOP above. Thus, a major non-conformance was raised.	Non-conformance
4.4.2.3	A complaint form should be made available at the premises, where employees and affected stakeholders can make a complaint. - Minor compliance -	The estate has implemented Complaint Form for external stakeholder and Complaint Book to record complaints and requests reported by the internal workers. There was no complaint received from external stakeholders. Suggestion box/ complaint box was sighted in front of the office.	Complied
4.4.2.4	Employees and the surrounding communities should be made aware that complaints or suggestions can be made any time. - Minor compliance -	Interviewed with the internal and external stakeholders during stakeholder consultation found that they were aware of the complaint procedure and they were briefed by the management during stakeholder meeting.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.4.2.5	Complaints and resolutions for the last 24 months shall be documented and made available to affected stakeholders upon request. - Major compliance -	Complaint records from Y2017 was maintained in Bukit Besar/ Taib Andak Estate.	Complied
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. - Minor compliance -	Contribution to local development is based on the request made by the stakeholders and results of consultation from the local communities as well as from the internal stakeholders. Hamper contribution for Majlis Semarak Kasih – Pertubuhan Kebajikan Pertubuhan Dalam Komuniti, dated 23.04.2019. Receipt note ref: (05) 820630001-2019/01/01 dated 23.04.2019. Contribution for Perangi Kanser Serviks organized by the Panel Penasihat KK Bukit Besar, dated 17.12.2018, Ref: (7) PKKKKBB.	Complied
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. - Major compliance -	The policy is prepared under Felda Agricultural Services Sdn Bhd entitled "Occupational Safety and Health Policy" which was signed by the CEO (Abd Aziz Mat Pilus) dated 2/1/2018. The policy was communicated to the employees through various methods such as trainings, briefings, display on notice boards, on the job supervisions, etc. However, based on the CHRA report, the medical surveillance to employees involve in chemical handling need to attend a medical surveillance once a year. The latest medical surveillance by Dr Halim	Non-conformance

Criterion / Indicator		Assessment Findings	Compliance
		Bin Ishak (JKKP HQ/08/DOC/00/387) was done last on 26/4/2018. However, there was no medical surveillance conducted for year 2019. Thus a non-conformity report was assigned due to this lapse.	
4.4.4.2	<p>The occupational safety and health plan shall cover the following:</p> <p>a) A safety and health policy, which is communicated and implemented.</p> <p>b) The risks of all operations shall be assessed and documented.</p> <p>c) An awareness and training programme which includes the following requirements for employees exposed to pesticides:</p> <ul style="list-style-type: none"> i. all employees involved shall be adequately trained on safe working practices ii. all precautions attached to products shall be properly observed and applied <p>d) The management shall provide the appropriate PPE at the place of work to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC).</p> <p>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)</p>	<p>a) Policy is available, communicated and effectively implemented as mentioned in 4.4.4.1</p> <p>b) Addressed in "Pengenalpastian Hazard, Penilaian Risiko dan Kawalan Risiko" [FGVPM/L2/PP-01, dated 27/9/2013] procedure and registered in HIRARC form FGVPM/L4/PP-1.2 Pind 0] – included all activities in estates. The HIRARC was last reviewed on 10/10/2019</p> <p>c) Awareness and training program have been established. The implementation of the programme was found to be on track and included all the employees exposed to pesticides. The precautions of the pesticides were made available through SDS kept at the chemicals store.</p> <p>d) Guided by <i>Prosedur Kerja Selamat Penggunaan Peralatan Perlindungan Diri (PPE)</i> – type/model/brand/made/ is specified. SOPs coupled with recommendation from CHRA assessor. Based on the site visit, the usage of PPE was found to be appropriate</p> <p>e) Addressed in</p> <ul style="list-style-type: none"> • Prosedur Kerja Selamat Pengendalian Bahan Kimia [FGVPM/L3/PK-04, 1/4/2014] • Prosedur Kerja Selamat Memunggah Baja di Stor [FGVPM/L3/PK-17, 1/4/2014] • Prosedur Kerja Selamat Kawalan Musuh dan Penyakit [FGVPM/L3/PK-18, 1/4/2014] • Prosedur Kerja Selamat Pengendalian Racun Kelas 1a [FGVPM/L3/PK-19a, 1/4/2014] • Prosedur Kerja Selamat Pengendalian Racun Kelas 1b 	Complied

Criterion / Indicator		Assessment Findings	Compliance
	<p>Regulation 1997 and Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000.</p> <p>f) The management shall appoint responsible person(s) for workers' safety and health. The appointed person(s) of trust must have knowledge and access to latest national regulations and collective agreements.</p> <p>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 meeting are kept and the concerns of the employees and any remedial actions taken are recorded.</p> <p>h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.</p> <p>i) Employees trained in First Aid should be present at all field operations. A First Aid Kit equipped with approved contents should be available at each worksite.</p> <p>j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.</p> <p>- Major compliance -</p>	<p>[FGVPM/L3/PK-19b, 1/4/2014]</p> <p>f) There is a safety committee established to be responsible for workers' safety and health</p> <p>g) Addressed through safety committee meetings which was conducted quarterly</p> <p>h) Kesiediaan Menghadapi Kecemasan [FGVPM/L2/PP-08, dated 20/7/2016] – fire breakout, spillage, major & minor accident</p> <p>i) Training on first aid is included in the "Plan/program OSH Ladang Bukit Besar/Taib Andak 2019". The training was conducted on 16/10/2019.</p> <p>j) Borang n JKPP6,7 & 9, Statistik Kemalangan FGVPM [FGVPM4/L\$/PP-1.4 pind. 0. Records were made available.</p>	
Criterion 4.4.5: Employment conditions			
4.4.5.1	The management shall establish policy on good social practices regarding human rights in respect of industrial	The company established Group Sustainability Policy with Policy No.: FGV/SED/POL/001 dated 29/5/2019 where the company respects for	Complied

Criterion / Indicator		Assessment Findings	Compliance
	<p>harmony. The policy shall be signed by the top management and effectively communicated to the employees.</p> <p>- Major compliance -</p>	<p>the human rights. is committed to ensure that its operations are free from any form of exploitation and to eliminate any form of forced and bonded labour, human trafficking and slavery, and child labour in all its operations. Briefing of the policy was carried out on 24/10/2019 in the FGV Bukit Besar/ Taib Andak Estate.</p>	
4.4.5.2	<p>The management shall not engage in or support discriminatory practices and shall provide equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics.</p> <p>- Major compliance -</p>	<p>FGV has established Group Sustainability Policy with Policy No.: FGV/SED/POL/001 dated 29/5/2019 where the company ensures all employees and workers shall receive equal treatment based on their relevant merits and competency regardless of gender, race, nationality, religion, age, physical condition, and marital status, reproductive rights of women, union membership/affiliation / employment status, or political affiliation. Briefing of the policy was carried out on 24/10/2019 in the FGV Bukit Besar/ Taib Andak Estate.</p>	Complied
4.4.5.3	<p>Management shall ensure that employees' pay and conditions meet legal or industry minimum standards and as per agreed Collective Agreements. The living wage should be sufficient to meet basic needs and provide some discretionary income based on minimum wage.</p> <p>- Major compliance -</p>	<p>There was offer letters and employment contracts for workers. Pay and conditions are documented and above the Minimum Wage Order 2018. Sampled of payslip for January 2019, May 2019 and September 2019 as below:</p> <ul style="list-style-type: none"> i. Employee No.: PI001919031 ii. Employee No.: PB001919014 iii. Employee No.: PB001919009 iv. Employee No.: PB001919010 v. Employee No.: 2102119 vi. Employee No.: 181116T001 	Complied
4.4.5.4	<p>Management should ensure employees of contractors are paid based on legal or industry minimum standards according to the</p>	<p>The main contractor, Ahmad bin Hashim has sub-contract the FFB transportation activity to his son-in-law, Abu Bakar bin Ismail. Seen</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	employment contract agreed between the contractor and his employee. - Minor compliance -	the sub-contract agreement between the main contractor and sub-contractor dated 1/1/2019. He is the only person to carry out the activity.	
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. - Major compliance -	The estate management has registered all their workers into Online Plantations Management System (OPMS) where personal details such as full name, gender, date of birth, date join company, race, designation and wages has recorded. Verified the personal information of workers as below: <ul style="list-style-type: none"> i. Employee No.: PB001919012 ii. Employee No.: PI001919031 iii. Employee No.: PB001919014 iv. Employee No.: PB001919009 v. Employee No.: PB001919010 	Complied
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. - Major compliance -	The employees that recruited by the estate are local and foreign workers. Sampled of offer letters and employment contracts for workers as below: <ul style="list-style-type: none"> i. Employee No.: PI001919031 ii. Employee No.: PB001919014 iii. Employee No.: PB001919009 iv. Employee No.: PB001919010 v. Employee No.: PB001919012 vi. Employee No.: 2102119 vii. Employee No.: 181116T001 	Complied
4.4.5.7	The management shall establish a time recording system that makes working hours and overtime transparent for both employees and employer.	All the daily attendance of workers were recorded by <i>Kad Kerja</i> on daily basis and overtime was recorded.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -		
4.4.5.8	<p>The working hours and breaks of each individual employee as indicated in the time records shall comply with legal regulations and collective agreements. Overtime shall be mutually agreed and shall always be compensated at the rate applicable and shall meet the applicable legal requirement.</p> <p>- Major compliance -</p>	<p>Interview with workers and document reviewed on the <i>Kad Kerja</i> as well as payslip shown that the overtime payments are in accordance to law and workers are not forced to work overtimes.</p>	Complied
4.4.5.9	<p>Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements.</p> <p>- Major compliance -</p>	<p>Verified the <i>Kad Kerja</i> and Checkroll record found that the wages and overtime were recorded accordingly. Sampled the payslip based on the crop summary for January 2019, May 2019 and September 2019 as below:</p> <ul style="list-style-type: none"> i. Employee No.: PI001919031 ii. Employee No.: PB001919014 iii. Employee No.: PB001919009 iv. Employee No.: PB001919010 v. Employee No.: 2102119 vi. Employee No.: 181116T001 <p>However, one of the worker (Employee No.: PB001919012) was found did not achieve Minimum Wage Order 2018 on January 2019 where he has worked 26 days. The wages he obtained was RM 1067.64 which short of RM 32.36. Verified with the Assistant confirmed that this was due to low crop on January 2019. Thus, a major non-conformance was raised.</p>	Non-conformance

Criterion / Indicator		Assessment Findings	Compliance
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. - Minor compliance -	All the workers are provided with free medical facilities. SOCSO and EPF contribution was made to all the workers. The company has provided free transportation to send the workers to town for daily goods purchased once a month. Besides, subsidy of water RM 4 and electricity RM 6 was provided to all the workers.	Complied
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. - Major compliance -	The estate management has provided free housing facilities to all the workers. Basic amenities such as water and electricity were provided to the workers with subsidize of RM 4 and RM 6 respectively. Linesite inspection was carried out on weekly basis by using the Weekly Hostel Inspection Record. The last inspection carried out on every Friday of the week by Assistant. Interviewed with the workers confirmed that they did not have any complain or grievance related to housing to be reported. If there is any breakdown or defect, they will report to the office.	Complied
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. - Major compliance -	FGV has established Group Sustainability Policy with Policy No.: FGV/SED/POL/001 dated 29/5/2019 where FGV Group respects the rights of women as enshrined in Convention on the Elimination of All Forms of Discrimination against Women (CEDAW). FGV has also established procedure "Menangani Aduan Melalui Jawatankuasa Wanita" with Doc. No.: ML-1A/L2-Pr14(0) dated 1/6/2016 where Gender Committee has established to handle any sexual harassment, misconduct, discrimination and violence issue happen in the company. Process of report and handle of complaint has detailed in the procedure. The method of report of complain can be done via verbally and written to the Gender Committee Representative or call to the hotline. Gender Committee was	Complied

Criterion / Indicator		Assessment Findings	Compliance
		established in the estate and meeting was carried out on 4/10/2019. There was no case reported so far. Interviewed with the female workers found that no sexual harassment or violence case reported so far.	
4.4.5.13	<p>The management shall respect the right of all employees to form or join trade union and allow workers own representative(s) to facilitate collective bargaining in accordance with applicable laws and regulations. Employees shall be given the freedom to join a trade union relevant to the industry or to organize themselves for collective bargaining. Employees shall have the right to organize and negotiate their work conditions. Employees exercising this right should not be discriminated against or suffer repercussions.</p> <p>- Major compliance -</p>	<p>FGV has established Group Sustainability Policy with Policy No.: FGV/SED/POL/001 dated 29/5/2019 where the company respects the rights of all its employees and workers to join and form associations, and to bargain collectively. There was a Workers' Welfare committee established in the estate which involved all the local and foreign workers. Meeting was conducted on 17/3/2019 and there was no issue raised during the meeting. The workers were briefed on the RSPO and MSPO requirements during the meeting.</p>	Complied
4.4.5.14	<p>Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation. Work by children is acceptable on family farms, under adult supervision, and when not interfering with their education programmes. Children shall not exposed to hazardous working conditions.</p> <p>- Major compliance -</p>	<p>FGV has established Group Sustainability Policy with Policy No.: FGV/SED/POL/001 dated 29/5/2019 where the company is committed to ensure that its operations are free from any form of exploitation and to eliminate any form of forced and bonded labour, human trafficking and slavery, and child labour in all its operations. Besides, the company has developed "<i>Mengelak Penggajian Buruh Kanak-kanak</i>" procedure with Doc. No.: ML-1A/L2-Pr18(0) dated 1/6/2016 to provide a clear guideline to comply with the employment of children and young person. The company does not allow any individual below 18 years old to be employed. No employees below the age of 18 were sighted through verified the master list of employees and interviewed with the workers.</p>	Complied

Criterion / Indicator	Assessment Findings	Compliance	
Criterion 4.4.6: Training and competency			
4.4.6.1	<p>All employees, contractors and relevant smallholders are appropriately trained. A training programme (appropriate to the scale of the organization) that includes regular assessment of training needs and documentation, including records of training shall be kept.</p> <p>- Major compliance -</p>	<p>Training program for 2019 was available at the estate. Among the trainings included were:</p> <ul style="list-style-type: none"> - <i>Penerangan safety policy</i> - <i>Pengenalan pada perundangan OSHA 1994</i> - <i>Pengurusan PPE</i> - <i>Penyediaan HIRARC</i> - <i>Penyediaan prosedur Operasi Keselamatan</i> - <i>Aktiviti kerja menuai</i> - <i>Aktiviti kerja membaja</i> - <i>Aktiviti kerja meracun</i> - <i>Kursus pengendalian pertolongan cemas & CPR</i> - <i>Penerangan penggunaan first aid</i> - <i>Memadam kebakaran</i> <p>Training records were also well maintained at the office. Verification of the records showed that the implementation of the training programme was on track.</p>	<p>Complied</p>
4.4.6.2	<p>Training needs of individual employees shall be identified prior to the planning and implementation of the training programmes in order to provide the specific skill and competency required to all employees based on their job description.</p> <p>- Major compliance -</p>	<p>The estate has conducted training need analysis and documented in '<i>Analisa Keperluan Latihan Petugas dan Pekerja</i>'. Training Plan has been established based on the training needs analysis.</p>	<p>Complied</p>
4.4.6.3	<p>A continuous training programme should be planned and implemented to ensure that all employees are well</p>	<p>The estate has training program which updated annually based on training need analysis. The trainings identified were programmed</p>	<p>Complied</p>

Criterion / Indicator		Assessment Findings	Compliance
	<p>trained in their job function and responsibility, in accordance to the documented training procedure.</p> <p>- Minor compliance -</p>	<p>throughout the year. Among the training records maintained were as follows:</p> <ul style="list-style-type: none"> - Group Sustainability Policy Training, 24 Oct 2019 - RSPO n MSPO Training, 6 July 2019 - Open Burning training, 4 May 2019 - Chemical handling training, 15 April 2019 - PPE training, 15 April 2019 - Manuring Training, 13 May 2019 - Rat Bait Training, 9 March 2019 	
4.5 Principle 5: Environment, natural resources, biodiversity and ecosystem services			
Criterion 4.5.1: Environmental Management Plan			
4.5.1.1	<p>An environmental policy and management plan in compliance with the relevant country and state environmental laws shall be developed, effectively communicated and implemented.</p> <p>- Major compliance -</p>	<p>Addressed in "Polisi Alam Sekitar", 2/1/2018, signed by Abd Aziz Mat Pilus, CEO of FASSB. Among the contents:</p> <ul style="list-style-type: none"> - compliance to legal commitment - to enhance EMS by minimizing environmental impact - encouraging open communication between stakeholders to promote environmental protection aspects - preventing pollution to air, water and soil - reduction of wastes and the consumption of natural resource - proactive & responsible for environmental protection - collaborate and establish relationship with government - carry out periodic review of the EMS to maintain target 0 pollution - continual improvement. <p>The policy was communicated through roll call, display at strategic</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		places such as office wall & hostel.	
4.5.1.2	<p>The environmental management plan shall cover the following:</p> <ul style="list-style-type: none"> a) An environmental policy and objectives; b) The aspects and impacts analysis of all operations. <p>- Major compliance -</p>	<ul style="list-style-type: none"> a) The EMP policy is available as specified in 4.5.1.1 above b) Addressed in Pengenalpastian Aspek Alam Sekitar, Penilaian Impact dan Penentuan Kawalan [FGV/ML-1A/L2-Pr1, issue 1, rev. 0, 1/6/2016]. Records are kept in: <ul style="list-style-type: none"> i) Borang Pengenal Aspek Alam Sekitar dan Penilaian Impak ii) Borang daftar Aspek dan Impak Ketara Alam Sekitar iii) Borang Kriteria menilai Impak Ketara Alam Sekitar iv) Borang Pemantauan Kawalan Impak Alam Sekitar 	Complied
4.5.1.3	<p>An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, effectively implemented and monitored.</p> <p>- Major compliance -</p>	<p>The mitigation measure was addressed under "<i>Penentuan Kawalan</i>" column of the "<i>Borang daftar Aspek dan Impak Ketara Alam Sekitar</i>". Mitigation measure is established based on identified significant aspect from the environmental aspect and impact evaluation. The mitigation measures were incorporated through various mechanism such as implementation of standard and/or safe operating procedure, implementation of emergency response plan, water management plan, wastes management plan, bio-diversity management plan, implementation of 3R to name a few. However, at Ladang Bukit Besar/Taib Andak, the statements written in the "<i>Penentuan kawalan</i>" column did not appear to be spelling out the mitigation measure but the persons in-charge instead. Thus, a non-conformity was assigned due to this lapse.</p>	Non-conformance
4.5.1.4	<p>A programme to promote the positive impacts should be included in the continual improvement plan.</p> <p>- Minor compliance -</p>	<p>The program to promote activities with positive impacts was included in continual improvement plan.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
4.5.1.5	An awareness and training programme shall be established and implemented to ensure that all employees understand the policy and objectives of the environmental management and improvement plans and are working towards achieving the objectives. - Major compliance -	The estate management has established annual training program which covers the environmental awareness and compliance related trainings to the executives, staff and workers.	Complied
4.5.1.6	Management shall organize regular meetings with employees where their concerns about environmental quality are discussed. - Major compliance -	The estate discussed their concerns about environmental issue with the workers representative in the Safety, Health and Environmental Committee meeting which conducted on quarterly basis.	Complied
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. - Major compliance -	The consumption of diesel was recorded in " <i>Penggunaan Minyak Diesel utk Aktiviti Ladang</i> ". The records contained the consumption by both vehicles and machinery of the estate and contractors. Baseline value was estimated through historical past years consumption which was eventually put in the annual budget.	Complied
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,	Estimation was based on the annual budget mentioned in 4.5.2.1 above.	Complied

Criterion / Indicator		Assessment Findings	Compliance
	including all transport and machinery operations. - Major compliance -		
4.5.2.3	The use of renewable energy should be applied where possible. - Minor compliance -	No renewable energy was used by the estate.	Complied
Criterion 4.5.3: Waste management and disposal			
4.5.3.1	All waste products and sources of pollution shall be identified and documented. - Major compliance -	The types of wastes were generally identified through the evaluation of environmental aspect and impact as mentioned in 5.1.1. Thereafter, documented in " <i>Pelan Pengurusan Sisa Domestik dan Bahan Buangan</i> " (Management Plan for Domestic Wates and Waste Products) form. The form has the information about: <ul style="list-style-type: none"> Type of wastes – e.g. fertilizer bags, plastic, glass, iron, paper, used PPE, HDPE containers, organic wastes, POME, EFB, shell, fibre, used oil, used oil filter Method of disposal – generally to reduce, reuse and recycle 	Complied
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: <ol style="list-style-type: none"> Identifying and monitoring sources of waste and pollution Improving the efficiency of resource utilization and recycling of potential wastes as nutrients or converting them into value-added by-products 	Apart from the document mentioned in 4.5.3.1, there is also a procedure entitled " <i>Pelupusan Sisa Domestik</i> " (Domestic Wastes Disposal) [FGV/ML-1A/L2-Pr23, issue 1, rev. 0, 1/6/2016] and " <i>Garis Panduan Pembinaan Lubang Sampah</i> " (Guideline for Landfill Preparation" (ML-1A/L3-GP2(0), rev. 0, 1/6/2016) used as guidance to avoid or reduce pollution. Based on site visit at the landfill of Bukit Besar/Taib Andak Estate, it was observed that the rubbish pit is located far from residential area and natural waterway.	Complied

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -		
4.5.3.3	<p>The management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal.</p> <p>- Major compliance -</p>	SOP for handling scheduled wastes has been established entitled Waste Management. Ref doc no. FGVPM/L3/PK-05 in order to comply with the Environmental Quality Regulations (Scheduled Waste) 2005.	Complied
4.5.3.4	<p>Empty pesticide containers shall be punctured and disposed in an environmentally and socially responsible way, such that there is no risk of contamination of water sources or to human health. The disposal instructions on manufacturer's labels should be adhered to. Reference should be made to the national programme on recycling of used HDPE pesticide containers.</p> <p>- Major compliance -</p>	Empty Chemical Containers were sold to recycle vendors – method of disposal stated in " <i>Pengenalpastian Sumber & Jenis Bahan Buangan</i> " i.e. triple rinsed and sold to recycle vendor.	Complied
4.5.3.5	<p>Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourses.</p> <p>- Minor compliance -</p>	Domestic wastes from hostel brought to landfill inside the field. Based on site visit at the landfill at Bukit Besar/Taib Andak, it was observed that the rubbish pit is located far from residential area and natural waterway.	Complied
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	The reduction of pollution has been incorporated with the method mentioned in 4.5.1.3 and 4.5.1.4 above. This includes the gaseous emissions.	Complied

Criterion / Indicator		Assessment Findings	Compliance
	wastes and effluent. - Major compliance -		
4.5.4.2	An action plan to reduce identified significant pollutants and emissions shall be established and implemented. - Major compliance -	Action plan established for reducing GHG emission was through reduction of diesel usage though various programmes such as regular maintenance of vehicles and machinery and education to drivers.	Complied
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: <ul style="list-style-type: none"> a. Assessment of water usage and sources of supply. b. Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the estate’s current activities. c. Ways to optimize water and nutrient usage to reduce wastage (e.g. having in place systems for re-use, night application, maintenance of equipment to reduce leakage, collection of rainwater, etc.). d. Protection of water courses and wetlands, including maintaining and restoring appropriate riparian buffer zones at or before planting or replanting, along all natural 	The estate has established the water management plan and reviewed on annually basis. Latest review was conducted on Jan 2019. The management plan was focusing on mitigation plan to reduce water pollution and water shortage in the estate, which among others, training to employees on efficient consumption of water. Protection of water course is guided by its established procedure [Ref.: <i>Pengenalpastian Kawasan Cerun dan Rizab Sungai</i> [ML-1A/L2-Pr8(0), pind. 0, 1/6/2016)]. Nonetheless, there is no riparian zone as no river crossing the estate.	Complied

Criterion / Indicator		Assessment Findings	Compliance
	<p>waterways within the estate.</p> <p>e. Where natural vegetation in riparian areas has been removed, a plan with a timetable for restoration shall be established and implemented.</p> <p>f. Where bore well is being use for water supply, the level of the ground water table should be measured at least annually.</p> <p>- Major compliance -</p>		
4.5.5.2	<p>No construction of bunds, weirs and dams across main rivers or waterways passing through an estate.</p> <p>- Minor compliance -</p>	NA as no river crossing the estate.	Complied
4.5.5.3	<p>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).</p> <p>- Minor compliance -</p>	Estate visited has implemented water harvesting in the estate. Such as directing water from road side drain into the field. For planting at hilly area, the estate has constructed conservation terrace and plant cover crop to conserve water and prevent land erosion.	Complied
Criterion 4.5.6: Status of rare, threatened, or endangered species and high biodiversity value			
4.5.6.1	<p>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:</p> <p>a) Identification of high biodiversity value habitats, such as rare and threatened ecosystems, that could be significantly</p>	Estate has conducted HCV assessment and documented in High Conservation Value and Biodiversity Report dated 13/9/2018. Based on the assessment report, there was no HCV identified in the estate.	Complied

Criterion / Indicator		Assessment Findings	Compliance
	<p>affected by the grower(s) activities.</p> <p>b) Conservation status (<i>e.g.</i> The International Union on Conservation of Nature and Natural Resources (IUCN) status on legal protection, population status and habitat requirements of rare, threatened, or endangered species), that could be significantly affected by the grower(s) activities.</p> <p>- Major compliance -</p>		
4.5.6.2	<p>If rare, threatened or endangered species, or high biodiversity value, are present, appropriate measures for management planning and operations should include:</p> <p>a) Ensuring that any legal requirements relating to the protection of the species are met.</p> <p>b) Discouraging any illegal or inappropriate hunting, fishing or collecting activities; and developing responsible measures to resolve human-wildlife conflicts.</p> <p>- Major compliance -</p>	<p>Although there is no HCV or RTE identified, the field staff and workers have been regularly briefed about the HCV & RTE by the Manager. Records were made available for verification. Signage about prohibition of hunting and collecting were maintained in strategic places such as the estate entrance and office.</p>	Complied
4.5.6.3	<p>A management plan to comply with Indicator 1 shall be established and effectively implemented, if required.</p> <p>- Major compliance -</p>	<p>Monitoring records on animal sighting was implemented. The report has information about what animal, number of animal, location and observed by who. To-date, there has been no sighting of wild animal.</p>	Complied
Criterion 4.5.7: Zero burning practices			

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Criterion / Indicator		Assessment Findings	Compliance
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. - Major compliance -	Addressed in "Polisi Larangan Pembakaran Terbuka" [ML-1A/L1-Po14(0), pind. 0, 1/6/2014] signed by President & CEO FGV (Mohammed Emir Mavani Abdullah). There were no use of fire observed for waste disposal and for preparing land for oil palm cultivation or replanting	Complied
4.5.7.2	A special approval from the relevant authorities shall be sought in areas where the previous crop is highly diseased and where there is a significant risk of disease spread or continuation into the next crop. - Major compliance -	N/A. Details in 4.5.7.1 above	Complied
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. - Major compliance -	N/A. Details in 4.5.7.1 above	Complied
4.5.7.4	Previous crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched. - Minor compliance -	There was no use of fire observed for land preparation at the newly replanted field. The oil palm trunks were felled, chipped and windrowed.	Complied
4.6 Principle 6: Best Practices			
Criterion 4.6.1: Site Management			

Criterion / Indicator		Assessment Findings	Compliance
4.6.1.1	<p>Standard operating procedures shall be appropriately documented and consistently implemented and monitored.</p> <p>- Major compliance -</p>	<p>Standard Operating Procedures (SOPs) for estates are documented. Interview with staff and workers revealed that all working SOPs being consistently implemented among all employees and monitored by the management through daily muster briefing, training and etc. List sampled SOPs available during onsite assessment sighted as following:</p> <ul style="list-style-type: none"> - Manual Ladang Sawit Lestari (Sustainable Oil Palm Manual) – Pengurusan Tapak Semaian Sawit (Oil Palm Nursery Management); Edisi II (Seksyen 1) - Manual Ladang Sawit Lestari (Sustainable Oil Palm Manual) – Pembangunan Semula Sawit (Oil Palm Replanting); Edisi II (Seksyen 2) - Manual Ladang Sawit Lestari (Sustainable Oil Palm Manual) – Sawit Pra Matang (Premature Oil Palm); Edisi II (Seksyen 3) - Manual Ladang Sawit Lestari (Sustainable Oil Palm Manual) – Sawit Matang (Mature Oil Palm); Edisi II (Seksyen 4) - Manual Ladang Sawit Lestari (Sustainable Oil Palm Manual) – Sawit Matang (Mature Oil Palm); Edisi II (Seksyen 1) - MLSL (Ed. 2); Vol. 1; Sec. 1-5; Controlled # 0871; Effective date: 1/6/2012 - Manual Lestari (Sustainable Manual)1A; ML-1A/L3-GP1(0); Rev. 0; Eff. Date: 1/6/2016 (Garis Panduan - Pensampelan Air) (Water Sampling Guideline) 	Complied
4.6.1.2	<p>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</p>	<p>FGV has established policy regarding oil palm grown within permitted levels on sloping land and documented Conservation of Sloping Land and river reserve Policy Signed by the CEO on 20/11/2017.</p> <p>The estates construct terraces at slope area of more than 6 degrees. Planting of cover crop are made to retain the soil structure and</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
	runoff of either soil, nutrients or chemicals. - Major compliance -	conservation. a) Road side pit are made to divert water at slope areas to prevent road erosion and surface damage. b) Terraces are constructed inclined towards the terrace wall	
4.6.1.3	A visual identification or reference system shall be established for each field. - Major compliance -	Field references were identified by year of planting. Signboard were erected and palms at the corner of each field were stencilled with the field identification.	Complied
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. - Major compliance -	The estate has its annual budgets with 3 years projection, where the information about operation cost was available. As to monitor the expenditure, the manager were required to submit their expenditure report to HQ on monthly basis with justification where necessary.	Complied
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. - Major compliance -	Ladang Bukit Besar/Taib Andak's age of planting is 5 years as of 2019 therefore a replanting programme is not required for approximately another 15 years.	Complied

Criterion / Indicator		Assessment Findings	Compliance															
<p>4.6.2.3</p>	<p>The business or management plan may contain:</p> <p>a) Attention to quality of planting materials and FFB</p> <p>b) Crop projection: site yield potential, age profile, FFB yield trends</p> <p>c) Cost of production : cost per tonne of FFB</p> <p>d) Price forecast</p> <p>e) Financial indicators : cost benefit, discounted cash flow, return on investment</p> <p>- Major compliance -</p>	<p>The business management plan contains the following :-</p> <table border="1"> <thead> <tr> <th>No</th> <th>Plan</th> <th>Contents</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Budget</td> <td> <ul style="list-style-type: none"> Expenses – Operations, administration, depreciation and tax. Profit & Loss </td> </tr> <tr> <td>2</td> <td>Yield (FFB)</td> <td> <ul style="list-style-type: none"> Monthly Yield, To-date Yield Budgeted Yield. </td> </tr> <tr> <td>3</td> <td>Yearly Activities</td> <td> <ul style="list-style-type: none"> Harvesting Spraying Manuring Pruning Census Beneficial Plants </td> </tr> <tr> <td>4</td> <td>Expenses Accounting</td> <td> Detailed Operational Budget <ul style="list-style-type: none"> Labour Wages Estate Tools Fertilizer Cost Chemical Cost PPE </td> </tr> </tbody> </table>	No	Plan	Contents	1	Budget	<ul style="list-style-type: none"> Expenses – Operations, administration, depreciation and tax. Profit & Loss 	2	Yield (FFB)	<ul style="list-style-type: none"> Monthly Yield, To-date Yield Budgeted Yield. 	3	Yearly Activities	<ul style="list-style-type: none"> Harvesting Spraying Manuring Pruning Census Beneficial Plants 	4	Expenses Accounting	Detailed Operational Budget <ul style="list-style-type: none"> Labour Wages Estate Tools Fertilizer Cost Chemical Cost PPE 	<p>Complied</p>
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<p>4.6.2.4</p>	<p>The management plan shall be effectively implemented and the achievement of the goals and objectives shall be regularly monitored, periodically reviewed and documented.</p> <p>- Major compliance -</p>	<p>The estate performance is recorded in the monthly progress report.</p> <p>a) Details on the actual vs budget i.e. crop production, fixed and direct cost are shown therein.</p> <p>b) The management also provides variance report on the performance and reviewed on a monthly basis.</p>	<p>Complied</p>															

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Criterion / Indicator		Assessment Findings	Compliance
		c) The supervisory personnel maintained a daily cost for the field operations. d) The meeting involving the manager meets monthly with the Regional PA and Head for the performance review.	
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. - Major compliance -	Pricing mechanisms for any products and/or services were based on quotations provided potential vendors and/or contractors which were being analysed and negotiated prior to the agreements of winning bidder with company.	Complied
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. - Major compliance -	There is only one contractor been engaged by the estate for transporting of FFB to mill. Seen the Surat Perintah Kerja No.: 820105001-18/820230101-12-213 dated 26/12/2018 which valid until 31/12/2019. Sampled of the invoice and payment voucher as below: <ul style="list-style-type: none"> i. Invoice No.: 07/820230501/2019 dated 31/7/2019; Payment Doc. No.: 350194808 dated 13/8/2019 ii. Invoice No.: 08/820230501/2019 dated 31/8/2019; Payment Doc. No.: 350195531 dated 13/9/2019 iii. Invoice No.: 09/820230501/2019 dated 30/9/2019; Payment Doc. No.: 350196215 dated 10/10/2019 	Complied
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.	The main contractor and sub-contractor engaged by the estate management has signed on a letter regarding the compliance of MSPO. The contractors have acknowledged on 1/10/2019.	Complied

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	Briefing of MSPO were given to the contractors on 31/10/2019 during stakeholder meeting. Interviewed with the contractors confirmed that they were provided with training and have signed on the letter.	
4.6.4.2	The management shall provide evidence of agreed contracts with the contractor. - Major compliance -	Agreement as stated in Indicator 4.6.3.2.	Complied
4.6.4.3	The management shall accept MSPO approved auditors to verify assessments through a physical inspection if required. - Minor compliance -	FGV Bukit Besar/ Taib Andak Estate has agreed for BSI auditors to verify the assessment through a physical inspection if required.	Complied
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. - Major compliance -	The estate management has monitor the work carried out by the contractor using " <i>Buku Rekod Kemajuan Kerja Penuaian dan Mengangkut Hasil BTS Harian</i> " on daily basis. The job carried out by the contractor has been check and verify by the management.	Complied
4.7 Principle 7: Development of new planting Not applicable since there is no new planting at all the estates under Kulai certification unit.			

B) MS 2530-4:2013 Malaysian Sustainable Palm Oil (MSPO) Part 4: General principles for Palm Oil Mill

Criterion / Indicator		Assessment Findings	Compliance
4.1 Principle 1: Management commitment & responsibility			
Criterion 4.1.1 – Malaysian Sustainable Palm Oil (MSPO) Policy			
4.1.1.1	Policy for the implementation of MSPO shall be established. - Major compliance -	The Kulai Oil Mill does not have a separate policy established for MSPO, nevertheless they have implemented a Group Sustainability Policy (Policy Number : FGV/SED/POL/001), implemented on 29 th May 2019 undersigned by the Chairman of Board of Directors, YBhg Datuk Wira Azhar Abdul Hamid.	Complied
4.1.1.2	The policy shall also emphasize on the commitment to continual improvement with the objective of improving the milling operation. - Major compliance -	The Sustainability Policy dated 29 th May 2019 demonstrates its commitments towards continual improvement with objectives such as below :- <ul style="list-style-type: none"> • FGV Group will strive to explore opportunities to alleviate poverty as well as provide opportunities for communities to secure a better livelihood. • FGV group is committed to ensure its employees and workers receive adequate training and development to achieve their full potential in performing assigned tasks efficiently. • FGV strives to use resources efficiently in order to improve productivity in its operation. • FGV Group shall identify, monitor and report its sustainability performance periodically in appropriate 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		platforms.	
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. - Major compliance -	The Internal Audit was last conducted on the 23 rd and 24 th of September 2019 by the Internal Audit Team headed by En. Yaslam bin Mohammad Saleh, Sustainability Officer (SCCD) from FGVH.	Complied
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. - Major compliance -	The internal Audit Procedure is available in document ML-1A/L2-Pr11(0) effective date 01 June 2016 to ensure the MSPO standards are implemented in the mill operations in accordance to the policy and other matters standardised by the company and local legal bodies. The Internal Audit Report states the various NC that were identified during the audit but the root causes were not identified for a few of the findings. Example of findings that root cause were not identified are as follows :- 1. Tiada kemaskini untuk pengiraan PALM GHG CALCULATOR bagi tahun 2019. Kemaskini terakhir adalah pada tahun 2017. 2. Tiada bukti penerangan latihan kepada petugas & pekerja lading berkaitan polisi GSP, OSH, Integriti, Whistleblowing untuk tahun 2019. Tiada bukti paparan polisi GSP di pejabat.	Complied
4.1.2.3	Reports shall be made available to the management for their review.	The report for the Internal Audit was made available through the report "Pelan Tindakan Untuk Ketidakpatuhan Integrasi	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	Audit Dalaman Pensijilan Kelestarian 2019” prepared by En Yaslam of FGV Headquarters.	
Criterion 4.1.3 – Management Review			
4.1.3.1	<p>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.</p> <p>- Major compliance -</p>	<p>The Management Review & Status NCR MSPO (Audit Dalaman) was conducted on 02 October 2019 at KS Kulai. The management review was chaired by the Manager, En. Sadilah Bin Othmans and was attended by 8 other participants. Among the matters that were discussed in the management review were as follows :-</p> <ol style="list-style-type: none"> 1. Review of Internal Audit Reports (23rd, 24th Sept 2019) 2. Customers Satisfaction 3. Production and Process Achievements 4. Changes in MSPO Supply Chain’ 5. Improvements on MSPO Certification for KS Kulai 6. Complains and Grievances <p>The management review was conducted a week after the Internal Audit was done therefore all the findings in the audit was still in the process to be closed. The review did not address the findings of the previous internal audit prior to the one conducted in September 2019.</p>	Complied

Criterion / Indicator	Assessment Findings	Compliance									
Criterion 4.1.4 – Continual Improvement											
<p>4.1.4.1</p>	<p>The action plan for continual improvement shall be based on a consideration of the main social and environmental impact and opportunities for the company.</p> <p>- Major compliance -</p> <p>The Internal Audit has raised a non-conformance in their report dated 23rd and 24th of September 2019 because the mill has failed to update its continuous improvement plan for the year 2019 on Environment, Social, Quality and Productivity Improvements and Source List which includes training for technology implementation and latest industrial standards. The internal audit report states that the mill has been recommended to update the Continuous Improvement plans within 30 days which is by the 24rd of October 2019.</p> <p>The mill has established a continuous improvement plan for the year 2019 which highlights the following issues and its action plans ;-</p> <table border="1" data-bbox="1070 1042 1789 1383"> <thead> <tr> <th>NO</th> <th>TARGET</th> <th>ACTION PLAN</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Reducing water usage</td> <td>Overcoming minor leakages at all pipe connectors at all stations.</td> </tr> <tr> <td>2</td> <td>Ensure Scheduled Waste are disposed through the right channel.</td> <td>Ensure e-Swiss is utilised fully. Competent person always available at the mill to monitor the schedule</td> </tr> </tbody> </table>	NO	TARGET	ACTION PLAN	1	Reducing water usage	Overcoming minor leakages at all pipe connectors at all stations.	2	Ensure Scheduled Waste are disposed through the right channel.	Ensure e-Swiss is utilised fully. Competent person always available at the mill to monitor the schedule	<p>Complied</p>
NO	TARGET	ACTION PLAN									
1	Reducing water usage	Overcoming minor leakages at all pipe connectors at all stations.									
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Criterion / Indicator		Assessment Findings			Compliance
				waste.	
		3	Reducing Air Pollution	Continuous Repairing of Boiler's wall. Scheduled washing in between tubes.	
4.1.4.2	The company should establish a system to improve practices in line with new information and techniques; and for disseminating this information throughout the workforce. - Major compliance -	Any new information is updated to employees through morning briefings, memo, meetings, station training. The latest technology that has been planned by the mill was to install dust collector.			Complied
4.2 Principle 2: Transparency					
Criterion 4.2.1 – Transparency of information and documents relevant to MSPO requirements					
4.2.1.1	The management shall communicate adequate information to other stakeholder on environmental, social and legal issues relevant to sustainable practices in the relevant languages and forms. - Major compliance -	Kulai POM has maintained records of request and response, land titles, OSH plans and etc. relating to environmental and social issues, plans for pollution prevention, complaints and grievances records that make available upon request as per the memo issued on 13/9/2018.			Complied
4.2.1.2	The 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.	The management has disseminate the information of the documents that made publicly available such as management plans for social and environment, OSH plan, audit reports, land titles and policies upon request. Seen the memo from the POM to affected stakeholders dated 13/9/2018 regarding the			Complied

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Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	publicly available documents. Besides, internal and external stakeholders could access to the company's website (http://www.fgvholdings.com/) to obtain information such as policies, sustainability reports and whistleblowing e-Form.	
Criterion 4.2.2 – Transparent method of communication and consultation			
4.2.2.1	Procedures shall be established for consultation and communication with the relevant stakeholders. - Major compliance -	FGV has established " <i>Komunikasi, Penglibatan dan Rundingan</i> " procedure with Doc. No. ML-1A/L2-Pr12(0) dated 1/6/2016 that provide an effective communication system with internal and external stakeholders. Methods of communication can be done via morning muster, notice board, suggestion box and workers' representative. The timeframe to provide response to all the communication is within 2 weeks from the date of receipt of communication.	Complied
4.2.2.2	The management shall nominate management officials at the operating unit responsible for issues related to <i>indicator 1</i> . - Minor compliance -	FGV Kulai POM has nominated the Assistant Manager as official responsible person for communication and handling all social issues in the facility. Appointment letter dated 04.01.2019, Bil: (03) & (04) 4004/RSPO/P6 sighted.	Complied
4.2.2.3	A list of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders shall be properly maintained. - Major compliance -	Stakeholder list is in place for POM and last updated 02/01/2019 which covers government agencies, settler, contractors, suppliers and school. Previous meeting is carried out during the SIA assessment, which is 09/08/2019, which is documented in the SIA report and attendance records. Stakeholder meeting / communication for estate and POM was last carried out on 31/10/2019.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		Meeting minutes for stakeholder meeting that conducted on 31/10/2019 is good to be in place during the audit. Thus, an OFI raised.	
Criterion 4.2.3 – Traceability			
4.2.3.1	The management shall commit itself to implement and maintain the requirements for the traceability and shall establish a standard operation procedure for traceability. - Major compliance -	Addressed in " <i>Pensijilan Minyak Sawit Mampan</i> " manual, Supply Chain, Traceability and Mass Balance [SMP-GPB-23, rev. 4, 21/11/2014]	Complied
4.2.3.2	The management shall conduct regular inspections on compliance with the established traceability system. - Major compliance -	Various means were available on how to monitor the traceability where among others the updating of productivity report, dispatch of CPO and PK, through month end account closing and internal audit. Based on verification of records, it was found that the procedure of traceability was well implemented.	Complied
4.2.3.3	The management shall identified and assign suitable employees to implement and maintain traceability system. - Minor compliance -	Addressed under management functions and job description, the procedure which describes overall responsibility is assigned to the Mill Manager. The responsible is to implement and monitor the Kulai POM Supply Chain programme. Based on interview with the person in-charged, he was able to demonstrate awareness of the organization's procedures for the implementation of this standard.	Complied
4.2.3.4	Records of storage, sales, delivery or transportation of crude palm oil and palm kernel shall be maintained.	Among the records to be maintained according to the procedure include:	Complied

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	<ul style="list-style-type: none"> • FFB Receipt summary from MPR and SAP • Weighbridge ticket • Dispatch of CPO/PK – delivery instruction/sales order, weighbridge ticket, delivery order • Daily production report @ daily figure from MPR and SAP 	
4.3 Principle 3: Compliance to legal requirements			
Criterion 4.3.1 – Regulatory requirements			
4.3.1.1	<p>All operations shall be in compliance with applicable local, state, national and ratified international laws and regulations.</p> <p>- Major compliance -</p>	<p>Kulai POM continued to comply with the legal requirements as per indicator. Compliance to each applicable law and regulation is monitored by the operating units and CDD team. Kulai POM management unit had obtained and renewed license and permits as required by the law. Along the evidendce of compliance sighted were:</p> <ul style="list-style-type: none"> - DOE License no. 001845, Compliance Schedule ref# AS(B) J31/152/000/065Jld.15(10), validity period 1/7/2019 -30/6/2020 - Environmental Compliance Audits dated 29/1/2019 and 21/8/2019, conducted by authorized third party auditor - Management of scheduled wastes in accordance to the regulations 	Complied
4.3.1.2	<p>The management shall list all relevant laws related to their operations in a legal requirements register.</p> <p>- Major compliance -</p>	<p>Identification and documentation of applicable legal requirements is guided by Manual Procedure, Legal and Other Requirements [FPI/L2/QOSHE 2.0, 15/9/2014]. The applicable legal requirements for the mill and estate were registered in “<i>Daftar Perundangan dan Lain-lain Keperluan</i>” (Register of Legal and Other Requirements) [FPI/L4/QOSHE-2.1 Pind 0]. The register has info about:</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> • Act/Section/regulation • Enforcer • Main requirement (e.g. menjaga kebajikan petugas di tempat pekerjaan) • Environment aspect • Enforcement standard • Penalty • PIC • Compliance status <p>Among the Acts included: OSHA, FMA, Electric Supply Act, BOMBA, EQA, Poison Act, Weigh & Measure Act, SOCSO Act, MPOB Act and Employment Act to name a few.</p>	
4.3.1.3	<p>The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force.</p> <p>- Major compliance -</p>	<p>The mechanism is guided by Manual Procedure, Evaluation of Compliance to Legal and Other Requirements [FPI/L2/QOSHE-17.0]. The Assistant Mill Managers are the persons responsible to conduct the evaluation of compliance. In the legal register [ML-1A/L5-AP1 Pind 0] there is a column to record the status of compliance and it was done by the assistant managers. The report of status of compliance helps the management to get the information about non-compliance with legal requirement (if any) and subsequently take the necessary action.</p>	Complied
4.3.1.4	<p>The management should assign a person responsible to monitor compliance and to track update the changes in regulatory requirements.</p> <p>- Minor compliance -</p>	<p>To track changes – Mazatul Aishah Aziz, Head Sustainability Regulations, Sustainability and Environment Department.</p>	Complied

Criterion / Indicator	Assessment Findings	Compliance	
Criterion 4.3.2 – Lands use rights			
4.3.2.1	The management shall ensure that their oil palm milling activities do not diminish the land use rights of other users. - Major compliance -	FGV Holding Berhad was leased the land from FELDA with tenancy agreement was made and it was confidential. There were no issues of land disputes.	Complied
4.3.2.2	The management shall provide documents showing legal ownership or lease, history of land tenure and the actual legal use of the land. - Major compliance -	FGV Holding Berhad was leased the land from FELDA with tenancy agreement was made and it was confidential.	Complied
4.3.2.3	Legal parameter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable. - Major compliance -	The mill has its perimeter fencing which meant to demarcate its boundary.	Complied
4.3.2.4	Where there are, or haven been disputes, documented proof of legal acquisition of land and fair compensation that have been or are being made to previous owners and occupants; shall made available and that these should have been accepted with free prior informed consent (FPIC). - Minor compliance -	FGV has developed procedure on " <i>Pengenalpastian dan penyelesaian pertikaian tanah</i> " with Doc. No. ML-1A/L1-Pr10(0) dated 1/6/2016. The objective of the procedure is to handle and monitor issue raised from local communities on customary or user rights. Procedure on the compensation to the people entitled and monitoring of boundary stone was detailing in the procedure. Compensation will be paid according to basic cost/ acre and market land price. There is no land dispute in the Kulai POM at the time of audit. FGV Holding Berhad was leased the land from FELDA with tenancy agreement was made and it was confidential. The surrounding are owned by FELDA and the settlers. Interviewed with the	Complied

Criterion / Indicator		Assessment Findings	Compliance
		stakeholders confirmed that no encroachment of land by the company.	
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. - Major compliance -	FGV has developed procedure on “Pengenalpastian dan penyelesaian pertikaian tanah” with Doc. No. ML-1A/L1-Pr10(0) dated 1/6/2016. The objective of the procedure is to handle and monitor issue raised from local communities on customary or user rights. Procedure on the compensation to the people entitled and monitoring of boundary stone was detailing in the procedure. Compensation will be paid according to basic cost/ acre and market land price. There is no land dispute in the Kulai POM at the time of audit. FGV Holding Berhad was leased the land from FELDA with tenancy agreement was made and it was confidential. The surrounding are owned by FELDA and the settlers. Interviewed with the stakeholders confirmed that no encroachment of land by the company.	Complied
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights shall be made available. - Minor compliance -	There is no land dispute in the Kulai POM at the time of audit verified through interviewed with the stakeholders.	Complied
4.3.3.3	Negotiation and FPIC shall be recorded and copies of the relevant agreements should be made available. - Major compliance -	There is no land dispute in the Kulai POM at the time of audit verified through interviewed with the stakeholders.	Complied
4.4 Principle 4: Social responsibility, health, safety and employment condition			

Criterion / Indicator	Assessment Findings	Compliance	
Criterion 4.4.1: Social Impact Assessment (SIA)			
4.4.1.1	<p>Social impacts should be identified and plans should be implemented to mitigate the negative impacts and promote the positive ones.</p> <p>- Minor compliance -</p>	<p>Social Impact Assessment was carried out by Plantations Sustainability Department (PSD), Sustainability & Environment Department for Kulai POM on 9/8/2018. The assessment has involved the participation of relevant stakeholders such as local authorities, workers’ representatives, contractors, settlers and local communities.</p> <p>Action Plan for Social Impact Assessment was developed and monitored by the mill management which abstracted from SIA assessment. The latest management plan dated 9/8/2018 was sighted. For eg:</p> <ul style="list-style-type: none"> i. Negative Issue: Workers requested overtime even when low crop season and requested for explanation on promotion of work. Action Plan: Briefing of the overtime will be given to the workers during worker’s association meeting. Discussion regarding the Key Performance Index (KPI) to the workers. Status: Interviewed with the representative of Workers’ Asssocation confirmed that the briefing was conducted during morning muster to all the workers. Besides, seen the letter for interview to promotion of work for Fitter and General Worker dated 21/10/2019. ii. Positive Issue: Grass cutting in housing area 2 times per month. Action Plan: Tender the job for contractor. 	<p>Complied</p>

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Criterion / Indicator		Assessment Findings	Compliance
		Status: Seen the SPK# 3301337544 dated 9/2/2019 found that the grass cutting activity was awarded at a frequency of 2 times per month.	
Criterion 4.4.2: Complaints and grievances			
4.4.2.1	A system for dealing with complaints and grievances shall be established and documented. - Major compliance -	FGV has developed procedure "Menangani Aduan dan Rungutan" with Doc. No.: ML-1A/L2-Pr13(0) dated 1/6/2016 to establish mechanism to handle complaint and grievances. The time taken to initiate the investigation shall be carried out within 7 days from the date of complaint lodged. The maximum time taken to resolve any issue was 2 months. The company has published the Whistleblowing e-Form in company's website http://www.fgvholdings.com/whistleblowing/ to allow anyone to report if there is any grievances.	Complied
4.4.2.2	The system shall be able to resolve dispute in an effective, timely and appropriate manner, which is accepted by all parties. - Major compliance -	The mill has implemented Complaint Book for external stakeholder and Housing Defect Complaint Form to record complaints and requests reported by the internal workers. Seen the Housing Defect Complaint Form for workers to lodge complaint on housing defect. The implementation of complaint form could be further enhanced as there was no date of complaint recorded in the complaint form. Thus, an OFI raised.	Complied
4.4.2.3	A complaint form should be made available at the premises, where employees and affected stakeholders can make complaints. - Minor compliance -	The mill has implemented Complaint Book for external stakeholder and Housing Defect Complaint Form to record complaints and requests reported by the internal workers. The form can be obtained from the office.	Complied

Criterion / Indicator		Assessment Findings	Compliance
4.4.2.4	<p>Employees and surrounding communities should be made aware of its existence and that complaints or suggestions may be made at any time.</p> <p>- Minor compliance -</p>	<p>Interviewed with the internal and external stakeholders during stakeholder consultation found that they were aware of the complaint procedure and they were briefed by the management during stakeholder meeting.</p>	Complied
4.4.2.5	<p>Complaints and solutions within the past 24 months shall be documented and be made available to affected stakeholders upon request.</p> <p>- Major compliance -</p>	<p>Complaint forms for the internal complaint was sighted since implementation of MSPO.</p>	Complied
Criterion 4.4.3: Commitment to contribute to local sustainable development			
4.4.3.1	<p>Palm oil miller should contribute to local development in consultation with the local communities. Where the mill is an integral part of plantation, such contribution to local community development may be regarded as a joint effort by the mill and the plantation.</p> <p>- Minor compliance -</p>	<p>Contribution to local development is based on the request made by the stakeholders and results of consultation from the local communities as well as from the internal stakeholders. Example of contribution made for year 2019 at POM as below:</p> <ul style="list-style-type: none"> i. Motivation for SPM school student contribution request made from Majlis Pengurusan Komunit Kampung Delda Taib Andak dated 21/08/2019 Ruj: MPKKFTA/BP/2/8-S(4); Contribution Receipt and pictorial evidences of contribution sighted. E.g. Inv No.: 05371879 amounting RM98.10 and Inv No.: 260919/10032/07/65342 dated 26/09/2019. ii. Souvenirs Contribution to KKD for lucky draw (Kelab Keluarga Dayabumi) dated year 2018. Pictorial evidences of contribution sighted. 	Complied

Criterion / Indicator	Assessment Findings	Compliance	
Criterion 4.4.4: Employees safety and health			
4.4.4.1	An occupational safety and health policy and plan which is in line with Occupational Safety and Health Act 1994 and Factories and Machinery Act 1967 (Act 139) shall be documented, effectively communicated and implemented. - Major compliance -	The policy is prepared under Felde Agricultural Services Sdn Bhd entitled "Occupational Safety and Health Policy" which was signed by the CEO (Abd Aziz Mat Pilus) dated 2/1/2018. The policy was communicated to the employees through various methods such as trainings, briefings, display on notice boards, on the job supervisions, etc.	Complied
4.4.4.2	The occupational safety and health plan should cover the following: a) A safety and health policy, which is communicated and implemented. b) The risk of all operations shall be assessed and documented. c) An awareness and training programme which includes the following requirements for employees exposed to chemicals used at the palm oil mill: i. All employees involved are adequately trained on safe working practices; ii. All precautions attached to products should be properly observed and applied; d) The management shall provide the appropriate 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). 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	a) The policy has been established and elaborated in item 4.4.4.1 above. b) The risk of all operations were assessed and documented under HIRARC. The HIRARC for the mill operations was regularly reviewed. c) training for employees involved in chemical handling were given in various sessions d) Based on the HIRARC, among the PPE provided for mill operations safety shoes, hard hat, ear plug, goggle, mask, gloves, ear muffles and safety vest. PPE issuance records were available by individual employees. e) SOP for handling chemicals were available in various procedures such as Store Procedure [FPI-PK-025], Laboratory Procedure [FPI-PK-026(A)], Taking of Samples Procedure [FPI-PK-026(B)], Chemicals Procedure [FPI-PK-036] to name a few. f) A Safety Officer from regional office was appointed to be the PIC for safety and health at regional level g) Communications are made through various channel such as safety meeting, site supervision and briefing during the daily muster to name a few.	Complied

Criterion / Indicator		Assessment Findings	Compliance
	<p>(Classification Packaging and Labeling) Regulation 1997 Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000.</p> <p>f) The management shall appoint responsible person(s) for workers' safety and health. The appointed person(s) of trust shall have knowledge and access to latest national regulations and collective agreements.</p> <p>g) The management shall conduct regular two-way communication with their employees where issues that affect their business such as those related to employees' safety, health and welfare are discussed openly. Records from such meeting shall be kept and the concerns of employees and any remedial actions taken shall be recorded.</p> <p>h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.</p> <p>i) Employees trained in First Aid shall be present at all mill operations. First Aid equipment should be available at each worksite.</p> <p>j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.</p> <p>- Major compliance -</p>	<p>h) Accident and emergency procedure is available entitled "Emergency Preparedness and Response" [FPI-L2/QOSHE-14.0, dated 23/9/2016] which gives the guidance of how to respond emergency situation such as fire breakout, major spillage and explosion. Emergency drill is conducted to ensure understanding among the staff.</p> <p>i) There were several first-aiders in the mill whom were appropriately trained to handle first aid</p> <p>j) Records of all accidents are kept through filing of DOSH's JKPP6 and JKPP8 forms. Accident incidences are reviewed during safety meetings.</p>	
Criterion 4.4.5: Employment conditions			
4.4.5.1	<p>The management shall establish a policy on good social practice regarding human rights in respect of industrial harmony. The policy shall be signed by the top management and communicated to the</p>	<p>The company established Group Sustainability Policy with Policy No.: FGV/SED/POL/001 dated 29/5/2019 where the company respects for the human rights. is committed to ensure that its operations are free from any form of</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
	employees. - Major compliance -	exploitation and to eliminate any form of forced and bonded labour, human trafficking and slavery, and child labour in all its operations. Briefing of the policy was carried out on 15/10/2019 in the POM.	
4.4.5.2	The management shall not engage in or support discriminatory practices and shall provide equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics. - Major compliance -	FGV has established Group Sustainability Policy with Policy No.: FGV/SED/POL/001 dated 29/5/2019 where the company ensures all employees and workers shall receive equal treatment based on their relevant merits and competency regardless of gender, race, nationality, religion, age, physical condition, and marital status, reproductive rights of women, union membership/affiliation / employment status, or political affiliation. Briefing of the policy was carried out 15/10/2019 in the POM.	Complied
4.4.5.3	Management shall ensure that employees' pay and conditions meet legal or industry minimum standards as per Collective Agreements. The living wage should be sufficient to meet basic needs and provide some discretionary income based on minimum wage. - Major compliance -	There was offer letters for staffs and workers. Pay and conditions are documented and above the Minimum Wage Order 2018. Sampled of payslip for January 2019, May 2019 and September 2019 as below: vii. Employee No.: 1206007 viii. Employee No.: 1204324 ix. Employee No.: 1201935 x. Employee No.: 1205981 xi. Employee No.: 1206459	Complied
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.	The contractors have signed on the SPK prior commencement of work in the mill area. Payslips for total 5 contractor's workers (Ahmad bin Hashim) were not maintained and available in the mill. Thus, a minor non-conformance was	Non-conformance

Criterion / Indicator		Assessment Findings	Compliance
	- Minor compliance -	raised.	
4.4.5.5	<p>The management shall establish records that provide an accurate overview of all employees (including seasonal workers and subcontracted workers on the premises). The records should contain full names, gender, date of birth, date of entry, a job description, wage and the period of employment.</p> <p>- Major compliance -</p>	<p>The mill management has registered all their workers into Human Resource Management System (HRMS) where personal details such as full name, gender, date of birth, date join company, race, designation and wages has recorded. Verified the personal information of workers as below:</p> <ul style="list-style-type: none"> vi. Employee No.: 1205993 vii. Employee No.: 1206459 viii. Employee No.: 1202697 ix. Employee No.: 1206003 x. Employee No.: 1211780 <p>However, contractor (Ahmad bin Hashim) has yet to provide the records of overview of employees to the management to maintain. Thus, a major non-conformance was raised.</p>	Non-conformance
4.4.5.6	<p>All employees shall be provided with fair contracts that have been signed by both employee and employer. A copy of employment contract shall be made available for each and every employee indicated in the employment records.</p> <p>- Major compliance -</p>	<p>The employees that recruited by the mill are from local. They are all under direct employment to the mill and contractor's workers for sorting and grading. Sampled of offer letters for checkroll workers as below:</p> <ul style="list-style-type: none"> i. Employee No.: 1206459 ii. Employee No.: 1206007 iii. Employee No.: 1204324 iv. Employee No.: 1202237 v. Employee No.: 1203228 <p>Employment contract between the contractor (Ahmad bin Hashim) and his 5 workers were not available. Thus, a major non-conformance was raised.</p>	Non-conformance

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Criterion / Indicator		Assessment Findings	Compliance															
4.4.5.7	The management shall establish a time recording system that makes working hours and overtime transparent for both the employees and employers. - Major compliance -	All the daily attendance were recorded by punch card system on daily basis and overtime was recorded in " <i>Borang Tuntutan Bayaran Kerja dan Kerja Lebih Masa Bekerja Pada Hari Biasa, Cuti Rehat dan Hari Cuti Kelepasan Am</i> " for monthly basis.	Complied															
4.4.5.8	The working hours and breaks of the individual worker indicated in the time records shall comply with legal regulations and collective agreements. Overtime shall be mutually agreed upon and shall meet the legal requirements applicable. - Major compliance -	<p>Interview with workers and document reviewed on the punch card as well as payslip shown that the overtime payments are in accordance to law and workers are not forced to work overtimes. Verified the summary of "<i>Borang Tuntutan Bayaran Kerja dan Kerja Lebih Masa Bekerja Pada Hari Biasa, Cuti Rehat dan Hari Cuti Kelepasan Am</i>" found that no overtime exceeded 104 hours. However, reviewed the "<i>Borang Arahan/ Kebenaran Kerja Lebihmasa, Kerja Pada Hari Cuti Rehat dan Kerja Pada Hari Cuti Umum</i>" for Employee No.: 1203228 found that he has worked more than 12 hours in a day which is not in accordance to the Employment Act 1955 as below:</p> <table border="1"> <thead> <tr> <th>Date</th> <th>No. of Hours (overtime)</th> <th>Reason</th> </tr> </thead> <tbody> <tr> <td>12/5/2019</td> <td>7 hours from 10pm – 5am</td> <td>Process of FFB due to Boiler Charge man on leave</td> </tr> <tr> <td>26/5/2019</td> <td>7 hours from 10pm – 5.12am</td> <td>Process of FFB due to Boiler Charge man on leave</td> </tr> <tr> <td>29/5/2019</td> <td>7 hours from 10pm – 5am</td> <td>Process of FFB due to Boiler Charge man on leave</td> </tr> <tr> <td>6/1/2019</td> <td>8 hours from 10pm –</td> <td>Process of FFB due to</td> </tr> </tbody> </table>	Date	No. of Hours (overtime)	Reason	12/5/2019	7 hours from 10pm – 5am	Process of FFB due to Boiler Charge man on leave	26/5/2019	7 hours from 10pm – 5.12am	Process of FFB due to Boiler Charge man on leave	29/5/2019	7 hours from 10pm – 5am	Process of FFB due to Boiler Charge man on leave	6/1/2019	8 hours from 10pm –	Process of FFB due to	Non-conformance
Date	No. of Hours (overtime)	Reason																
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6/1/2019	8 hours from 10pm –	Process of FFB due to																

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Criterion / Indicator		Assessment Findings			Compliance
			6am	Boiler Charge man on leave	
		9/1/2019	9 hours from 10pm – 7am	Process of FFB due to Boiler Charge man on leave	
		20/1/2019	7 hours from 10pm – 5am	Process of FFB due to Boiler Charge man on leave	
		21/1/2019	8 hours from 10pm – 6am	Overtime on Public Holiday – Thaipussam	
		23/1/2019	7 hours from 10pm – 5am	Process of FFB due to Boiler Charge man on leave	
		Thus, a major non-conformance was raised.			
4.4.5.9	<p>Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements.</p> <p>- Major compliance -</p>	<p>All the workers in mill are under monthly-rated wages and overtime were paid according to the “punch card system”. Total hours of overtime and daily attendance has recorded in “<i>Borang Tuntutan Bayaran Kerja dan Kerja Lebih Masa Bekerja Pada Hari Biasa, Cuti Rehat dan Hari Cuti Kelepasan Am</i>”. Sampled the payslip based on the crop summary for January 2019, May 2019 and September 2019 as below:</p> <ul style="list-style-type: none"> i. Employee No.: 1206003 ii. Employee No.: 1206458 iii. Employee No.: 1205981 iv. Employee No.: 1204324 v. Employee No.: 1202337 <p>All of them above have achieved the Minimum Wage 2018 and paid the overtime as per the rate of Employment Act 1955.</p>			Complied

Criterion / Indicator		Assessment Findings	Compliance
4.4.5.10	Other forms of social benefits should be offered by the employer to employees, their families or community such as incentives for good work performance, bonus payment, support of professional development, medical care provisions and improvement of social surroundings. - Minor compliance -	All the workers are provided with free medical facilities. SOCSO and EPF contribution was made to all the workers. Shift allowance for the workers who worked on night shift was provided. The company has provided education support to the children of workers who further tertiary studies.	Complied
4.4.5.11	In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities. - Major compliance -	The mill management has provided free housing facilities to all the workers. Basic amenities such as water and electricity were provided to the workers with charges. Linesite inspection was carried out on weekly basis by using the Safety Checklist: <i>Perumahan Petugas</i> . The last inspection carried out on October 2019 on 1/10/2019, 6/10/2019, 13/10/2019 and 27/10/2019. Interviewed with the workers confirmed that they did not have any complain or grievance related to housing to be reported. If there is any breakdown or defect, they will report to the office.	Complied
4.4.5.12	The management shall establish a policy to prevent all forms of sexual harassment and violence at the workplace. - Major compliance -	FGV has established Group Sustainability Policy with Policy No.: FGV/SED/POL/001 dated 29/5/2019 where FGV Group respects the rights of women as enshrined in Convention on the Elimination of All Forms of Discrimination against Women (CEDAW). FGV has also established procedure "Menangani Aduan Melalui Jawatankuasa Wanita" with Doc. No.: ML-1A/L2-Pr14(0) dated 1/6/2016 where Gender Committee has established to handle any sexual harassment, misconduct, discrimination and violence issue happen in the company. Process of report and	Complied

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Criterion / Indicator	Assessment Findings	Compliance
	<p>handle of complaint has detailed in the procedure. The method of report of complain can be done via verbally and written to the Gender Committee Representative or call to the hotline.</p> <p>Interviewed with the female workers found that no sexual harassment or violence case reported so far.</p>	
<p>4.4.5.13</p>	<p>The management shall respect the right of all employees to form and join trade union and allow workers' own representative(s) to facilitate collective bargain in accordance with applicable laws and regulations. Employees shall be given freedom to join trade unions relevant to the industry or 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.</p> <p>- Major compliance -</p>	<p>Complied</p>

Criterion / Indicator		Assessment Findings	Compliance
4.4.5.14	<p>Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation.</p> <p>- Major compliance -</p>	<p>FGV has established Group Sustainability Policy with Policy No.: FGV/SED/POL/001 dated 29/5/2019 where the company is committed to ensure that its operations are free from any form of exploitation and to eliminate any form of forced and bonded labour, human trafficking and slavery, and child labour in all its operations. Besides, the company has developed "Mengelak Penggajian Buruh Kanak-kanak" procedure with Doc. No.: ML-1A/L2-Pr18(0) dated 1/6/2016 to provide a clear guideline to comply with the employment of children and young person. The company does not allow any individual below 18 years old to be employed. No employees below the age of 18 were sighted through verified the master list of employees and interviewed with the workers.</p>	Complied
Criterion 4.4.6: Training and competency			
4.4.6.1	<p>All employees and contractors shall be appropriately trained. A training programme shall include regular assessment of training needs and documentation, including records of training.</p> <p>- Major compliance -</p>	<p>Training program for 2019 was available at the mill. Among the trainings included were:</p> <p>Training records were also well maintained at the office. Verification of the records showed that the implementation of the training programme was on track.</p>	Complied
4.4.6.2	<p>Training needs of individual employees shall be identified prior to the planning and implementation of the training programmes in order to provide the specific skill and competency required to all employees based on their job description.</p> <p>- Major compliance -</p>	<p>The mill has conducted training need analysis and documented in 'Analisa Keperluan Latihan Petugas dan Pekerja'. Training Plan has been established based on the training needs analysis.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
4.4.6.3	<p>A continuous training programme shall be planned and implemented to ensure that all employees are well trained in their job function and responsibility in accordance to the documented training procedure.</p> <p>- Minor compliance -</p>	<p>The mill has training program which updated annually based on training need analysis. The trainings identified were programmed throughout the year.</p> <ul style="list-style-type: none"> - Policy training, 11 Feb 2019 - Investigation training, 20 August 2019 - Chemical handling training, 20 May 2019 - RSPO Training, 15 Oct 2019 - SCCS training, 15 Oct 2019 - Environment and open burning training, 4 April 2019 - Scheduled waste training, 4 April 2019 - Fire Drill training, 23 Oct 2019 - First aid training, 16 Oct 2019 - ERP training, 24 Oct 2019 	Complied
4.5 Principle 5: Environment, natural resources, biodiversity and ecosystem services			
Criterion 4.5.1: Environmental Management Plan			
4.5.1.1	<p>An environmental policy and management plan shall be in line with the relevant country and state environmental laws shall be established, effectively communicated and implemented.</p> <p>- Major compliance -</p>	<p>Addressed in "Polisi Alam Sekitar", 2/1/2018, signed by Abd Aziz Mat Pilus, CEO of FASSB. Among the contents:</p> <ul style="list-style-type: none"> - compliance to legal commitment - to enhance EMS by minimizing environmental impact - encouraging open communication between stakeholders to promote environmental protection aspects - preventing pollution to air, water and soil - reduction of wastes and the consumption of natural resource - proactive & responsible for environmental protection - collaborate and establish relationship with government 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - carry out periodic review of the EMS to maintain target 0 pollution - continual improvement. <p>The policy was communicated through roll call, display at strategic places such as office wall & hostel.</p>	
4.5.1.2	<p>The environmental management plan shall cover the following:</p> <ul style="list-style-type: none"> a) An environmental policy and objectives; b) The aspects and impacts analysis of all operations <p>- Major compliance -</p>	<ul style="list-style-type: none"> a) The EMP policy is available as specified in 4.5.1.1 above b) Environmental impact assessment was guided by its Environmental Aspect and Impact Evaluation procedure [FPI/L2/QOSHE-1.0C]. The identification of Environmental Aspects and Evaluation of Significance Form [FPI/L4/QOSHE-1.7 Pind 0] was used to identify and evaluate the environmental aspect and impact. The evaluation was divided by workstations such as loading ramp, sterilizer, trashing & press, incinerator, oil room, bulk storage tank, raw water treatment plant, boiler, ETP, laboratory, diesel tank, workshop, SW store, EFB stock pile to name a few. Significant Environmental Aspect and Impacts Register Form [FPI/L4/QOSHE-1.8 Pind 0] was used to register the mitigation method which basically link to the Manual Operation procedures. <p>The evaluation of EAI was last updated on 3/2/2018 – format of EAI includes</p> <ul style="list-style-type: none"> • Dept./process • Aspect • Impact (type & score) • Usage/discharge quantity (per month or day) • Impact mitigation method and comments 	Complied

Criterion / Indicator		Assessment Findings	Compliance
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. - Major compliance -	The mill has established the environmental management plan base on activity with significant impact to the environment. The management plan was documented in Significant Environmental Aspect and Impacts Registrar Form. Refer doc no. FPI/L4/QOSHE 1.8 Pind 0. The management plan consist of significant aspect, mitigation plan, time frame and person responsible.	Complied
4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan. - Minor compliance -	The program to promote positive impact are included in the Environmental Management Plan. E.g. of positive impact identified was Usage of shell and fibre from processed FFB as fuel for boiler to reduce the usage of diesel.	Complied
4.5.1.5	An awareness and training programme shall be established and implemented to ensure that employees understand the policy, objectives and management plans and are working towards achieving objectives. - Major compliance -	The mill management has established annual training program which covers the environmental awareness and compliance related trainings to the executives, staffs and workers.	Complied
4.5.1.6	The management shall organize regular meetings with workers where concerns of workers about the environmental quality are discussed. - Major compliance -	The mill discussed their concerns about environmental issue with the workers representative in the Safety, Health and Environmental Committee meeting which conducted on quarterly basis.	Complied
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	The mill consistently monitored their fossil fuel consumption and kept records in order to get the information about	Complied

Criterion / Indicator		Assessment Findings	Compliance
	<p>be observed within appropriate timeframe. There should be a plan to assess the usage of non-renewable energy including fossil fuel, electricity in the operations over the base period</p> <p>- Major compliance -</p>	<p>efficient consumption. Among the management plans to improve efficiency were to ensure mill operation is running smoothly without interruption, therefore maximise the usage of turbine and eventually minimise the usage of generator set; to practice maintenance of machinery (such as tractors, vehicles and shovel) on schedule and continuous education to operators who handle the machinery so that the unnecessary running hours can be minimised. Baseline value was estimated through historical past years consumption which was eventually put in the annual budget.</p>	
4.5.2.2	<p>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.</p> <p>- Major compliance -</p>	<p>Estimation was based on the annual budget mentioned in 4.5.2.1 above</p>	Complied
4.5.2.3	<p>The use of renewable energy should be applied where possible.</p> <p>- Minor compliance -</p>	<p>Usage of shell and fibre as fuel for boiler has been consistently implemented in order to reduce the usage of diesel.</p>	Complied
Criterion 4.5.3: Waste management and disposal			
4.5.3.1	<p>All waste products and sources of pollution shall be identified and documented.</p>	<p>The types of wastes were generally identified through the evaluation of environmental aspect and impact as mentioned in 5.1.1. Thereafter, documented in "<i>Pelan Pengurusan Sisa Domestik dan Bahan Buangan</i>" (Management Plan for</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	Domestic Wastes and Waste Products) form. The form has the information about: <ul style="list-style-type: none"> Type of wastes – e.g. fertilizer bags, plastic, glass, iron, paper, used PPE, HDPE containers, organic wastes, POME, EFB, shell, fibre, used oil, used oil filter Method of disposal – generally to reduce, reuse and recycle 	
4.5.3.2	A waste management plan shall be developed and implemented, to avoid or reduce pollution. The waste management plan should include measure for: <ol style="list-style-type: none"> Identifying and monitoring sources of waste and pollution. Improving the efficiency and recycling potential of mill by-products by converting them into value-added products. - Major compliance -	Apart from the document mentioned in 4.5.3.1, there is also a procedure entitled “ <i>Pelupusan Sisa Domestik</i> ” (Domestic Wastes Disposal) [FGV/ML-1A/L2-Pr23, issue 1, rev. 0, 1/6/2016] and “ <i>Garis Panduan Pembinaan Lubang Sampah</i> ” (Guideline for Landfill Preparation” (ML-1A/L3-GP2(0), rev. 0, 1/6/2016) used as guidance to avoid or reduce pollution.	Complied
4.5.3.3	The palm oil mill management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environmental Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal. Scheduled waste shall be disposed as per Environmental Quality Act 1974 (Scheduled Waste) Regulations, 2005 - Major compliance -	At the mill, most chemicals used were for boiler water treatment and laboratory. The empty containers were normally disposed as scheduled wastes through authorised vendor. The scheduled wastes were also found to be appropriately handled through method outlined by the Environmental Quality Act 1974 (Scheduled Waste) Regulations, 2005.	Complied
4.5.3.4	Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourse.	Domestic wastes from the labour quarters were disposed through the management of local council.	Complied

Criterion / Indicator		Assessment Findings	Compliance
- Minor compliance -			
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, particulate and soot emissions, scheduled wastes, solid wastes and effluent. - Major compliance -	The assessment of polluting activities was conducted through the method mentioned in 4.5.1.2 above. This includes the gaseous emissions, particulate/soot emissions and effluent.	Complied
4.5.4.2	An action plan to reduce identified significant pollutants and emissions shall be established and implemented. - Major compliance -	Significant pollutants were identified through evaluation of aspect and impact. Emission of GHG was identified and the main sources were generation of mill effluent and consumption of diesel. Based on the mill's " <i>Pelan Mengurangkan Pencemaran Udara tahun 2019</i> " (2019 Plan to Reduce Air Pollution), the plans are: <ul style="list-style-type: none"> - to reduce the diesel consumption by carrying out regular maintenance of diesel powered machinery - to monitor efficiency of FFB processing through stack sampling & CEMS system - to encourage the uptake of EFB by the estate for mulching 	Complied
4.5.4.3	Palm oil mill effluent (POME) shall be treated to ensure compliance with standards as stipulated in the relevant Environmental Quality (Prescribed Premises) (Crude Palm Oil) Regulations 1977. POME discharge limits and method should be in accordance with the respective state and national policies and regulations. - Major compliance -	The mill applies the biological system with anaerobic lagoon and tertiary plant (membrane plant) in series for its treatment of effluent. The quality of discharged effluent was analysed every month and the parameters are T, pH, BOD, COD, TS, SS, O&G, AN and TN. Based on quarterly report to the DOE, generally the mill has complied the regulated limit.	Complied

Criterion / Indicator	Assessment Findings	Compliance	
Criterion 4.5.5: Natural water resources			
4.5.5.1	<p>The management shall establish water management plans to maintain the quality and availability of natural water resources (surface and ground water). The water management plan may include:</p> <ul style="list-style-type: none"> a) Assessment of water usage and sources. b) Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the mill’s current activities. c) Ways to optimize water and nutrient usage and reduce wastage (<i>e.g.</i> having in place systems for re-use, night application, maintenance of equipment to reduce leakage, collection of rainwater, etc.). <p>- Major compliance -</p>	<p>“<i>Pelan Pengurusan Air</i>” for 2018/19 was sighted. The plan consists of maintaining the quality of river water by minimising water pollutions and contingency plan during water shortage. Implementation can be seen with availability of records on the monitoring of water usage, monitoring of rainfall and water shortage contingency plan.</p>	<p>Complied</p>
4.5.5.2	<p>Where open discharge of POME into water course is practiced, mills should undertake to gradually phase it out in accordance to the applicable state or national regulations.</p> <p>- Major compliance -</p>	<p>Although the mill is still discharging its effluent into water course, the treatment of effluent was found to be well managed. This was evident through its results of quarterly returns to the DOE as mentioned in 4.5.4.3.</p>	<p>Complied</p>
4.6 Principle 6: Best Practices			
Criterion 4.6.1: Mill Management			
4.6.1.1	<p>Standard operating procedures shall be appropriately documented and consistently implemented and monitored.</p>	<p>Standard Operating Procedures (SOPs) for Kulai POM are documented. Interview with staff and workers revealed that all working SOPs being consistently implemented among all</p>	<p>Complied</p>

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	- Major compliance -	<p>employees and monitored by the management through daily muster briefing, training and etc. List sampled SOPs available during onsite assessment sighted as following:</p> <ul style="list-style-type: none"> - Quality Occupational Health Safety and Environmental Management Manual; FPI/L1/QOHSE-1.0; Rev. 2; Date: 30/8/2017 - Quality Occupational Health Safety and Environmental Management Procedure; Rev. 14; Date: 31/5/2017; Ref.: FPI/L2/QOHSE-1.0 - FPI/L2/QOHSE-25.0 - Safe Work Procedure, issue:26, rev: 3 dated 26/12/1 - Procedure Manual "<i>Pensijilan Minyak Sawit Mampan</i>" - Mass Balance - SOP for Mill RSPO SCCS; Doc. No.: FGVPM-RSPO SCC, issue:3 rev:2 dated 1/12/17 Title: SOP Perkilangan untuk pematuhan Sistem Pensijilan RSPO SCCS (Mass Balance), where it is also used for MSPO 	
4.6.1.2	<p>All palm oil mills shall implement best practices..</p> <p>- Major compliance -</p>	<p>The practices consistently monitored by mill advisors and recommendations for improvements are given to maintain the sustainable practices. Mill advisor, Operation Technical Officer, Regional General Manager visits the operating units to ensure implementations of procedures are consistent.</p>	Complied
Criterion 4.6.2: Economic and financial viability plan			
4.6.2.1	<p>A documented business or management plan shall be established to demonstrate attention to economic and financial viability through long-term management planning.</p> <p>- Major compliance -</p>	<p>A business management plan is available through the implementation of the budget 2019 and 2020 where the budget acts as a guidance for economic planning and implementation. The management has also implemented a business plan for the forecast of FFB in the "<i>Anggaran Penerimaan BTS 10 Tahun</i>" which is forecasted till year 2029.</p>	Complied



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Criterion / Indicator	Assessment Findings	Compliance	
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. - Major compliance -	Current and Past prices for FFB is publicly available / posted at the main weight bridge counter; price of FFB as at time of audit dated 06.11.2019 sighted as MYR24.50. Pricing is according to the MPOB price.	Complied
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. - Major compliance -	The terms of payment for the FFB suppliers have agreed that the payment was made on weekly basis. Sampled the payment vouchers as below: <ul style="list-style-type: none"> i. Payment voucher: 350015389 dated 12/9/2019 ii. Payment voucher: 350015383 dated 12/9/2019 iii. Payment voucher: 350015386 dated 12/9/2019 POM contractor's payment voucher sighted; as agreed, all payments are made within 30 days as agreed in the Surat Perintah Kerja. Sampled of the invoice and payment voucher as below: <ul style="list-style-type: none"> i. Invoice No.: 1073/19, 1071/19, 1070/19 and 1072/19 dated 03.08.2019, payment voucher: 352094938, dated 09.08.2019. ii. Invoice No: AS008A/2019, AS008B/2019 dated 04.08.2019, 02.08.2019, payment voucher: 352094933 dated 09.08.2019 iii. Invoice No.: 1080/19, 1081/19, 1082/19 and 1083/19 dated 03.09.2019, payment voucher: 352099582, dated 08.09.2019. iv. Invoice No: AS009A/2019, AS009B/2019 dated 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		02.09.2019, payment voucher: 352099583 dated 08.09.2019	
Criterion 4.6.4: Contractor			
4.6.4.1	In case of the engagement of contractors, they shall be made to understand the MSPO requirements and shall provide the required documentation and information. - Major compliance -	The contractors engaged by the mill management has signed on a letter regarding the compliance of MSPO. The contractors have acknowledged on 1/10/2019. Briefing of MSPO were given to the contractors on 31/10/2019 during stakeholder meeting. Interviewed with the contractors confirmed that they were provided with training and have signed on the letter.	Complied
4.6.4.2	The management shall provide evidence of agreed contracts with the contractor. - Major compliance -	POM uses service provider / contractors for grass cutting (gardening), collection of domestic waste at housing and FFB grading / sorting. Seen the SPK as below: <ul style="list-style-type: none"> i. Surat Perintah Kerja. Doc. No.: 3301330381 / 1300994144 dated 31.12.2018 for grass cutting; payment term 30 days ii. Surat Perintah Kerja. Doc. No.: 3301330201 / 1400993587 dated 31.12.2018 for domestic waste collector, payment term 30 days Surat Perintah Kerja. Doc. No.: 3301379287 / 1301039921 dated 19.09.2019 for sorting and grading activities, payment term 30 days	Complied
4.6.4.3	The management shall accept MSPO approved auditors to verify the assessments through a physical inspection, if required. - Minor compliance -	Kulai POM has agreed for BSI auditors to verify the assessment through a physical inspection if required.	Complied

Section 4: Assessment Conclusion and Recommendation

Acknowledgement of Internal Responsibility and Formal Sign-off of Assessment Findings	
Based on the findings during the assessment FGV Plantations (Malaysia) Sdn Bhd – Kulai Palm Oil Mill and Supply Base Certification Unit complies with the MS 2530-3:2013 and MS 2530-4:2013 . It is recommended that the certification of Kulai Palm Oil Mill and Supply Base Certification Unit is approved and/or continued.	
Acknowledgement of Assessment Findings	Report Prepared by
Name: Ameer Izyanif Hamzah	Name: Valence Shem
Company name: FGV Holdings Berhad	Company name: BSI Services Malaysia Sdn Bhd
Title: General Manager	Title: Lead Auditor
Signature: 	Signature: 
Date: 04/03/2020	Date: 2/3/2020

Appendix A: Assessment Plan

Date	Time	Subjects	VSH	HNS
Wednesday 6/11/2019	0830-1300	Kulai POM Inspection: FFB receiving, warehouse, workshop, wastes management & Landfill, Effluent Ponds, OSH & ERP, Environment issues, POME application, water treatment, staff, workers and contractor interview, housing and facility inspection, clinic, meeting stakeholders, etc.	✓	✓
	1000-1200	Stakeholder consultation		✓
	1300-1400	Lunch break		
	1400-1630	Kulai POM Document Review P1 – P6 (MSPO Part 4): SOPs, Review on SEIA documents and records, wage records, employee data, training records, legal permits, mill inspection and internal monitoring records, CIP & implementation, etc.	✓	✓
	1630-1700	Interim closing briefing	✓	✓
Thursday 7/11/2019	0830-1300	Bukit Besar/Taib Andak Estate Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH & ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc.), agrochemical mixing area, Scheduled wastes management, workers housing, clinic, Landfill, etc.	✓	✓
	1300-1400	Lunch break		
	1400-1600	Bukit Besar/Taib Andak Estate Document review P1 – P7 (MSPO Part 3): General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM & HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation etc.	✓	✓
	1600-1630	Audit team discussion & preparation for closing meeting	✓	✓
	1630-1700	Closing meeting	✓	✓

Appendix B: List of Stakeholders Contacted

<p>Internal Stakeholders: Workers' Representative Gender committee representative Harvesters Mill Operators Sprayers General workers</p>	<p>Local Communities Nil</p>
<p>Government Departments SK LKTP Bukit Besar</p>	<p>NGOs and others Ahmad Hashim (contractor)</p>

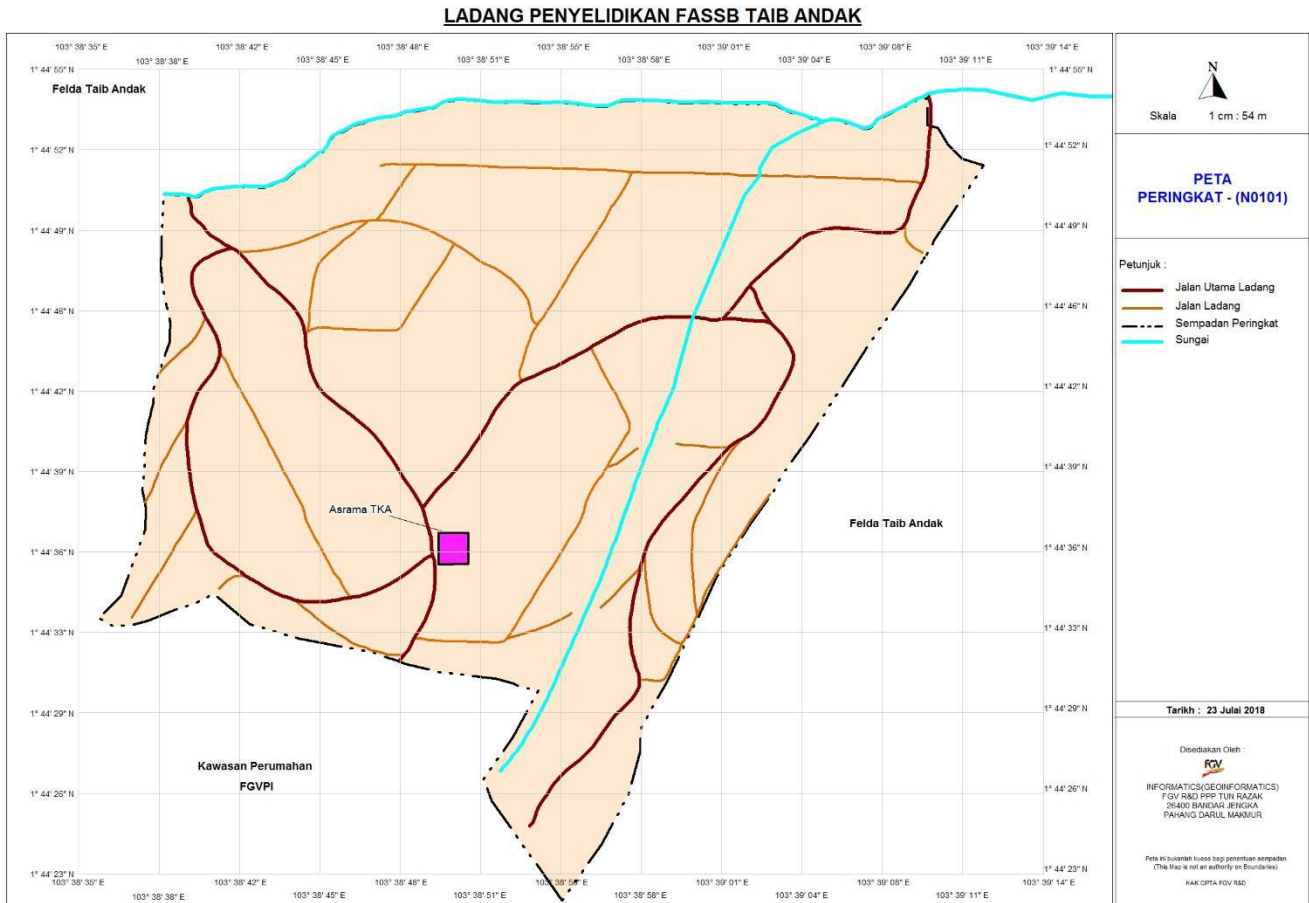
Appendix C: Smallholder Member Details

Not applicable.

Appendix D : Location Map of Kulai Palm Oil Mill and Supply base



Map of FGVASSB Bukit Besar/Taib Andak Estate



Appendix E: List of Abbreviations Used

AN	Ammoniacal Nitrogen
BOD	Biological Oxygen Demand
CHRA	Chemical Health Risk Assessment
CPO	Crude Palm Oil
DOE	Department of Environment
DOSH	Department of Occupational Safety & Health
EFB	Empty Fruit Bunch
EMS	Environmental Management System
FFB	Fresh Fruit Bunch
GMP	Good Manufacturing Practice
HCV	High Conservation Value
IAV	Initial Assessment Visit
IPM	Integrated Pest Management
ISCC	International Sustainable Carbon Certification
MSDS	Material Safety Data Sheet
MSPO	Malaysian Sustainable Palm Oil
O&G	Oil and Grease
PK	Palm Kernel
PPE	Personal Protective Equipment
RC	Re-Certification
RED	Renewable Energy Directive
SEIA	Social & Environmental Impact Assessment
SIA	Social Impact Assessment
SOP	Standard Operating Procedure
SS	Suspended Solids
TN	Total Nitrogen
TS	Total Solids
VFA	Volatile Fatty Acids