

**MALAYSIAN SUSTAINABLE PALM OIL
3rd ANNUAL SURVEILLANCE ASSESSMENT (ASA3)
Public Summary Report**

KULIM (MALAYSIA) BERHAD
Client company Address: K.B. 705 Ulu Tiram, 81900 Johor Bahru, Johor, Malaysia
Certification Unit: Palong Cocoa Palm Oil Mill, Palong Estate, Mungka Estate, UMAC Estate, Kemedak Estate, Sepang Loi Estate & Labis Bahru Estate
Date Final Report: 25/10/2021

Report prepared by:
Hu Ning Shing (Lead Auditor)

Report Number: 3293259

Assessment Conducted by:
BSI Services Malaysia,
(DSM Accreditation Number: MSPO 09112018 CB 12)
Suite 29.01 Level 29 The Gardens North Tower,
Mid Valley City Lingkaran Syed Putra,
59200 Kuala Lumpur, Malaysia
Tel +60392129638 Fax +60392129639
www.bsigroup.com

TABLE of CONTENTS	Page No
Section 1: Executive Summary	3
1.1 Organizational Information and Contact Person	3
1.2 Certification Information	3
1.3 Location of Certification Unit	4
1.4 Certified Area	4
1.5 Plantings & Cycle	5
1.6 Certified Tonnage of FFB	5
1.7 Uncertified Tonnage of FFB.....	5
1.8 Certified Tonnage	6
1.9 Actual Sold Volume (CPO).....	6
1.10 Actual Sold Volume (PK).....	6
Section 2: Assessment Process	7
2.1 BSI Assessment Team.....	8
2.2 Accompanying Persons.....	9
2.3 Assessment Plan	9
Section 3: Assessment Findings	12
3.1 Details of audit results	12
3.2 Details of Nonconformities and Opportunity for improvement.....	12
3.3 Status of Nonconformities Previously Identified and OFI	13
3.4 Summary of the Nonconformities and Status.....	13
3.5 Issues Raised by Stakeholders	13
Section 4: Assessment Conclusion and Recommendation	15
Appendix A: Summary of the findings by Principles and Criteria.....	16
Appendix B: List of Stakeholders Contacted	105
Appendix C: Smallholder Member Details.....	106
Appendix D: Location and Field Map	107
Appendix E: List of Abbreviations.....	111

Section 1: Executive Summary

1.1 Organizational Information and Contact Person			
Company Name	Kulim (Malaysia) Berhad		
Mill/Estate	MPOB License No.		Expiry Date
	Palong Cocoa Palm Oil Mill:	578392004000	30/11/2021
	Palong Estate:	570585002000	31/03/2022
	Mungka Estate:	570584002000	31/03/2022
	Kemedak Estate:	570585002000	31/03/2022
	Sepang Loi Estate:	501828802000	31/12/2021
	UMAC Estate:	501362602000	31/03/2022
	Labis Bahru Estate:	501775302000	30/04/2022
Address	K.B. 705 Ulu Tiram, 81900 Johor Bahru, Johor, Malaysia		
Certification Unit	Palong Cocoa Palm Oil Mill & Supply Bases (Palong Estate, Mungka Estate, Kemedak Estate, Sepang Loi Estate, UMAC Estate and Labis Bahru Estate)		
Contact Person Name	Salasah Elias		
Website	www.kulim.com.my	E-mail	salasah@kulim.com.my
Telephone	07 - 8611611	Facsimile	07 - 8631084

1.2 Certification Information			
Certificate Number	Mill: MSPO 698010 Plantations: MSPO 698011		
Issue Date	01/04/2019	Expiry date	31/03/2024
Scope of Certification	Mill: Production of Sustainable Palm Oil and Palm Oil Products Estate: Production of Sustainable Oil Palm Fruits		
Standard	Mill: MS 2530-4:2013 General Principles for Palm Oil Mills Estates: MS 2530-3:2013 General Principles for Oil Palm Plantations and Organized Smallholders		
Stage 1 Date	N/A (The certification unit is RSPO certified)		
Stage 2 / Initial Assessment Visit Date (IAV)	22 - 25/10/2018		
Continuous Assessment Visit Date (CAV) 1	23 - 26/09/2019		
Continuous Assessment Visit Date (CAV) 2	30/11 - 03/12/2020		
Continuous Assessment Visit Date (CAV) 3	27 - 30/09/2021 (Remote Audit)		
Continuous Assessment Visit Date (CAV) 4	-		
Other Certifications			

MSPO Public Summary Report
Revision 1 (Feb 2020)

Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
RSPO 613087	RSPO Principles & Criteria for Sustainable Palm Oil Production: 2018; Malaysian National Interpretation: 2019; with Identity Preserved Supply Chain Module	BSI Services Malaysia Sdn Bhd	22/01/2024
BYC-MSPO/SC-0031	MSPO Supply Chain Certification Standard (MSPO SCCS) 1 October 2018	Bureau Veritas (M) Sdn Bhd	10/03/2025
EU-ISCC-Cert-PL214-67800421	ISCC EU	ASG Cert GmbH	18/05/2022
A158821	MS 1500:2009	JAKIM	15/09/2023

1.3 Location of Certification Unit			
Name of the Certification Unit (Palm Oil Mill/ Estate/ Smallholder/ Independent Smallholder)	Site Address	GPS Reference of the site office	
		Latitude	Longitude
Palong Cocoa Palm Oil Mill	PTD 15677, HSD 52397, Mukim Buloh Kasap, Daerah Segamat, Johor, Malaysia	2.706335	102.786599
Palong Estate	PTD 15677, HSD 52397, Mukim Buloh Kasap, Daerah Segamat, Johor, Malaysia	2.748065	102.751902
Mungka Estate	PTD 15678, HSD 52398, Mukim Buloh Kasap, Daerah Segamat, Johor, Malaysia	2.686354	102.787488
Kemedak Estate	PTD 15678, HSD 52398, Mukim Buloh Kasap, Daerah Segamat, Johor, Malaysia	2.713056	102.768611
Sepang Loi Estate	Lot 1468, Geran 45514, Mukim Sermin, Daerah Segamat, Johor, Malaysia	2.692688	102.818543
UMAC Estate	PTD 298, HSD 3746, Mukim Keratong, Daerah Rompin, Pahang, Malaysia	2.884167	102.906667
Labis Bahru Estate	Lot 1265, Geran 38197, Mukim Pogoh, Daerah Segamat, Johor, Malaysia	2.430000	102.874167

1.4 Certified Area					
Estate	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Palong Estate	1,829.89	5.68	80.08	1,915.65	95.52
Mungka Estate	1,746.50	68.10	113.46	1,928.06	90.58
Kemedak Estate	1,691.69	15.06	79.52	1,786.27	94.71

Sepang Loi Estate	899.92	12.69	57.60	970.21	92.76
UMAC Estate	1,549.81	2.24	58.01	1,610.06	96.26
Labis Bahru Estate	1,945.51	14.53	148.12	2,108.16	92.28
Total	9,663.32	118.30	536.79	10,318.41	93.65

1.5 Plantings & Cycle							
Estate	Age (Years)					Mature	Immature
	0 - 3	4 - 10	11 - 20	21 - 25	26 - 30		
Palong Estate	0	1,447.74	382.15	0	0	1,829.89	-
Mungka Estate	0	1,063.13	683.37	0	0	1,746.50	-
Kemedak Estate	0	526.66	1,165.03	0	0	1,691.69	-
Sepang Loi Estate	0	0	899.92	0	0	899.92	-
UMAC Estate	0	173.89	1,353.24	22.68	0	1,549.81	-
Labis Bahru Estate	0	247.69	1,428.16	269.66	0	1,945.51	-
Total	0	3,459.11	5,911.87	292.34	0	9,663.32	-

1.6 Certified Tonnage of FFB			
Estate	Tonnage / year		
	Estimated (Nov 20 - Oct 21)	Actual (Nov 20 - Aug 21)	Forecast (Mar 22 - Feb 23)
Palong Estate	36,823.00	28,649.98	39,174.00
Mungka Estate	40,898.00	26,294.98	36,033.00
Kemedak Estate	35,166.00	23,287.14	31,613.00
Sepang Loi Estate	21,516.00	14,159.96	20,686.00
UMAC Estate	35,006.00	22,551.07	35,970.00
Labis Bahru Estate	37,188.00	26,195.96	35,560.00
Rengam Estate	-	107.00	-
Total	206,597.00	141,246.09	199,036.00

1.7 Uncertified Tonnage of FFB			
Estate	Tonnage / year		
	Estimated (Nov 20 - Oct 21)	Actual (Nov 20 - Aug 21)	Forecast (Mar 22 - Feb 23)
N/A	N/A	N/A	N/A
Total	N/A	N/A	N/A

MSPO Public Summary Report
Revision 1 (Feb 2020)

1.8 Certified Tonnage			
	Estimated (Nov 20 - Oct 21)	Actual (Nov 20 - Aug 21)	Forecast (Mar 22 - Feb 23)
	FFB	FFB	FFB
Mill Capacity: 40 MT/hr	206,597.00	141,246.09	199,036.00
SCC Model: SG	CPO (OER: 21.86%)	CPO (OER: 21.13%)	CPO (OER: 21.98%)
	45,162.00	29,850.05	43,753.00
	PK (KER: 5.34%)	PK (KER: 5.22%)	PK (KER: 5.43%)
	11,029.00	7,366.08	10,812.00

1.9 Actual Sold Volume (CPO)					
CPO (MT)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
29,850.05	0	0	22,087.93	7,810.4	29,898.33
Remark: Opening stock of November 2020: 448.76 MT					

1.10 Actual Sold Volume (PK)					
PK (MT)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
7366.08	0	0	7,367.98	9.88	7,377.86
Remark: Opening stock of November 2020: 70.43 MT					

Section 2: Assessment Process

BSI is a leading global provider of management systems assessment and certification, with more than 80,000 certified locations and clients in over 190 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 fully remote assessment due to COVID-19 MCO restriction was conducted from 27 – 30/09/2021. Among the ICT plan used were MS Teams, WhatsApp, Share-drive and email. The audit programme is included as Section 2.3. The approach to the audit was to treat the Palong Cocoa Palm Oil Mill and estates as a MSPO Certification Unit. A range of environmental and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HBVs, declared conservation areas and local communities. This includes consideration of topography, palm age, proximity to areas with HBVs, declared conservation areas and local communities. The planned audit objectives have been achieved, there were no connectivity issues which adversely affected the audit.

The methodology for collection of objective evidence included phone 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 $S = r\sqrt{n}$ where n 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 $(r\sqrt{n})$; where r is the risk factor (may defers 1, 1.5 and 2 depending on risk), where n is total number of group members. The sampled smallholder listed in Appendix C.

Phone calls 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 through phone calls. Company officials were not present at any of the internal or external stakeholder interviews. A list of Stakeholders contacted is included as Appendix B.

All the previous nonconformities are remains closed. The assessment findings are detailed in Section 3.2.

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.

This report was externally reviewed by MSPO approved Peer Reviewer prior to certification decision by BSI.

MSP0 Public Summary Report
Revision 1 (Feb 2020)

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

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 4)
Palong Cocoa Palm Oil Mill	√	√	√	√	√
Palong Estate	√	√	-	√	-
Mungka Estate	√	-	√	-	√
Kemedak Estate	-	√	-	√	-
Sepang Loi Estate	-	-	√	-	√
UMAC Estate	-	√	-	√	-
Labis Bahru Estate	√	-	√	-	√

Tentative Date of Next Visit: September 5, 2022 - September 8, 2022

Total No. of Mandays: 12

2.1 BSI Assessment Team

Team Member Name	Role (Team Leader or Team member)	Qualifications (Short description of the team members)
Hu Ning Shing (HNS)	Team Leader	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, MSP0 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 attended Endorsed MSP0 Auditor and MSP0 SCCS Lead Auditor Course in 2019. 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, legal, workers & stakeholders consultation and SCC for CPO mill. She is fluent in Bahasa Malaysia and English languages.
Muhammad Fadzli Masran (MFM)	Team Member	He holds Bachelor Degree in Forestry Science, graduated from University Putra Malaysia. He started his career as Assistant Manager at Kulim Plantations Sdn. Bhd. managing the day to day plantation operations. In his career at Kulim Plantation, Fadzli had accumulated more than 10 years of sustainability implementation experience including workers' welfare, workers' occupational, health & safety, environment conservation and protection at buffer areas and continuous improvement management

		plans. Fadzli had accumulated auditing experience when he was the internal auditor for ISO 9001 and ISO 14001 at Kulim Plantations. He has completed ISO IMS 9001, 14001, 45001 (OHS 18001) Lead Auditor Course in April 2018 and endorsed RSPO Lead Auditor Course in July 2018. Fluent in Bahasa Malaysia and English Language. During this assessment, he assessed on the aspects of mill and estate best practices, waste management, HCV, environmental and occupational safety & health. He is fluent in Bahasa Malaysia and English languages.
Mohd. Nazib bin Hj Marwan (MNM)	Trainee Auditor	He holds Diploma in Mechanical Engineering graduated from Sultan Salahuddin Abdul Aziz Shah in 2007. He has 5 years working experience as DOSH officer and has visited /audited many types of industries including plantation industry. He also has more than 11 years of experiences as auditor for several standards including ISO9001, ISO14001, ISO45001, MSPO and RSPO with previous certification body. During this assessment, he assessed on the legal, management, OSH and competency. He is fluent in Bahasa Malaysia and English languages.

2.2 Accompanying Persons

No.	Name	Role
N/A		

2.3 Assessment Plan

The assessment plan was sent to the client prior to the assessment (attached assessment plan).

Date	Time	Subjects	(HNS)	(MFM)	(MNM)	ICT Planned
Tuesday, 14/09/2021	1100 - 1130	Communication on document preparation - Audit plan - Any additional Information	√	-	-	Teleconference, Microsoft Team Meeting, Email, WhatsApp
Monday, 27/09/2021 Palong Cocoa Oil Mill	0900 - 0915	Opening meeting • Opening presentation by audit team leader • Confirmation of assessment scope and finalize audit plan	√	√	√	Teleconference, Microsoft Team Meeting, Email, WhatsApp
	0915 - 1230	Assessment and documentation review on social aspects, legal requirements, employees' welfare and stakeholder management Assessment and documentation review on good agricultural practices, legal requirements, OHS, environment, biodiversity and continual improvement	√	√	√	Teleconference, Microsoft Team Meeting, Email, WhatsApp
	1230 - 1330	Lunch	√	√	√	

Date	Time	Subjects	(HNS)	(MFM)	(MNM)	ICT Planned
	1330 - 1700	Continue with the documentation review	√	√	√	Teleconference, Microsoft Team Meeting, Email, WhatsApp
	1700 - 1730	Interim closing briefing	√	√	√	Teleconference, Microsoft Team Meeting, Email, WhatsApp
Tuesday, 28/09/2021 Palong Estate	0900 - 1230	Assessment and documentation review on social aspects, legal requirements, employees' welfare and stakeholder management Assessment and documentation review on good agricultural practices, legal requirements, OHS, environment, biodiversity and continual improvement	√	√	√	Teleconference, Microsoft Team Meeting, Email, WhatsApp
	1230 - 1330	Lunch	√	√	√	
	1330 - 1700	Continue with the documentation review	√	√	√	Teleconference, Microsoft Team Meeting, Email, WhatsApp
	1700 - 1730	Interim closing briefing	√	√	√	Teleconference, Microsoft Team Meeting, Email, WhatsApp
Wednesday, 29/09/2021 Kemedak Estate	0900 - 1230	Assessment and documentation review on social aspects, legal requirements, employees' welfare and stakeholder management Assessment and documentation review on good agricultural practices, legal requirements, OHS, environment, biodiversity and continual improvement	√	√	√	Teleconference, Microsoft Team Meeting, Email, WhatsApp
	1230 - 1330	Lunch	√	√	√	
	1330 - 1700	Continue with the documentation review	√	√	√	Teleconference, Microsoft Team Meeting, Email, WhatsApp
	1700 - 1730	Interim closing briefing	√	√	√	Teleconference, Microsoft Team Meeting, Email, WhatsApp

MSP0 Public Summary Report
Revision 1 (Feb 2020)

Date	Time	Subjects	(HNS)	(MFM)	(MNM)	ICT Planned
Thursday, 30/09/2021 UMAC Estate	0915 - 1230	Assessment and documentation review on social aspects, legal requirements, employees' welfare and stakeholder management Assessment and documentation review on good agricultural practices, legal requirements, OHS, environment, biodiversity and continual improvement	√	√	√	Teleconference, Microsoft Team Meeting, Email, WhatsApp
	1230 - 1330	Lunch	√	√	√	
	1330 - 1600	Continue with the documentation review	√	√	√	Teleconference, Microsoft Team Meeting, Email, WhatsApp
	1600 - 1630	Assessment team discussion and preparation of closing meeting	√	√	√	Teleconference, Microsoft Team Meeting, Email, WhatsApp
	1630 - 1700	Closing meeting	√	√	√	Teleconference, Microsoft Team Meeting, Email, WhatsApp

Section 3: Assessment Findings

3.1 Details of audit results

This assessment has been assessed using the following MSP0 normative requirements. The assessment details are provided in Appendix A.

- MSP0 MS 2530-2:2013 – General Principles for Independent Smallholders
- MSP0 MS 2530-3:2013 – General Principles for Oil Palm Plantations and Organized Smallholders
- MSP0 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 Annual Surveillance Assessment 3, there was no non-conformity or opportunity for improvement raised.

Major/ Minor Nonconformities:		
Ref: N/A	Area/Process: N/A	Clause: N/A
	Issue Date: N/A	Due Date: N/A
Requirements:	N/A	
Statement of Nonconformity:	N/A	
Objective Evidence:	N/A	
Corrections:	N/A	
Root cause analysis:	N/A	
Corrective Actions:	N/A	
Assessment Conclusion:	N/A	

Opportunity For Improvement		
Ref: N/A	Area/Process: N/A	Clause: N/A
Objective Evidence:	N/A	

Noteworthy Positive Comments	
1	Good feedbacks from stakeholders interviewed.

3.3 Status of Nonconformities Previously Identified and OFI

Major/ Minor Nonconformities:		
Ref: N/A	Area/Process: N/A	Clause: N/A
	Issue Date: N/A	Due Date: N/A
Requirements:	N/A	
Statement of Nonconformity:	N/A	
Objective Evidence:	N/A	
Corrections:	N/A	
Root cause analysis:	N/A	
Corrective Actions:	N/A	
Assessment Conclusion:	N/A	

Opportunity for Improvement:		
Ref: N/A	Area/Process: N/A	Clause: N/A
Objective Evidence:	N/A	
Assessment Conclusion:	N/A	

3.4 Summary of the Nonconformities and Status

CAR Ref.	CLASS	ISSUED	STATUS
1696077-201806-M1	Major	25/10/2018	Closed on 17/01/2019
1696077-201806-M2	Major	25/10/2018	Closed on 17/01/2019


3.5 Issues Raised by Stakeholders

IS #	Description
1	<p>Feedbacks: Representative of Kg. Padang Kiambung & Kg Balai Badang – They informed that no land encroachment by the company. Trenches were available to demarcate the boundary. They understand the procedure of complaint and so far, there is no any issue with the company. They have good relationship with the management.</p>
	<p>Management Responses: The management will continue to maintain good relationship with the stakeholders.</p>
	<p>Audit Team Findings: No further issues.</p>
2	<p>Feedbacks: Contractor – He informed that he has signed an agreement prior to provide services to the company.</p>

MSPO Public Summary Report
Revision 1 (Feb 2020)

	<p>He understood the terms and conditions stated in the agreement and there was no issue on the payment. He understood the complaint procedure and he has been briefed on MSPO requirements accordingly.</p> <p>Management Responses: Noted on the information.</p> <p>Audit Team Findings: No further issue.</p>
3	<p>Feedbacks: NUPW Officer, Kluang – He informed that he did not receive any complaint from workers at this moment. He will schedule to visit the estate to establish NUPW committee after travel restriction has been lifted due to COVID-19 pandemic. He has good relationship with the company.</p> <p>Management Responses: The management will give corporation whenever NUPW branch needed.</p> <p>Audit Team Findings: No other issue.</p>
4	<p>Feedbacks: NUPW Representative and Worker – They informed that their wages are paid according to Minimum Wage Order 2020. They are aware of the complaint procedure and they informed that they do not have any complaint at this moment. There was no discrimination report and the management treated everyone equally. Overtime was based on voluntarily basis.</p> <p>Management Responses: The management will continue to comply the law and regulations.</p> <p>Audit Team Findings: No further issue.</p>
5	<p>Feedbacks: Gender Committee Representatives – They informed that there was no sexual harassment and violence case report. They were treated equally with any discrimination.</p> <p>Management Responses: The management will continue to monitor if there is any sexual harassment case reported.</p> <p>Audit Team Findings: No further issue.</p>

Section 4: Assessment Conclusion and Recommendation

Acknowledgement of Internal Responsibility and Formal Sign-off of Assessment Findings	
Based on the findings during the assessment Palong Cocoa Palm Oil Mill and Estates Certification Unit complies with the MS 2530-3:2013 and MS 2530-4:2013. It is recommended that the certification of Palong Cocoa Palm Oil Mill and Estates Certification Unit is approved and/or continued.	
Acknowledgement of Assessment Findings	Report Prepared by
Name: Salasah Elias	Name: Hu Ning Shing
Company name: Kulim (Malaysia) Berhad	Company name: BSI Services Malaysia Sdn Bhd
Title: Deputy General Manager	Title: Lead Auditor
Signature: 	Signature: 
Date: 15/10/2021	Date: 11/10/2021

Appendix A: Summary of the findings by Principles and Criteria

MS 2530-3:2013 Malaysian Sustainable Palm Oil (MSPO) Part 3: General principles for Oil Palm 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 -	Kulim (Malaysia) Berhad has established and maintained a policy on sustainable palm oil production approved by Executive Director, Mr Zulkifli Zakariah dated 30/11/2019. The policy was available in English and Bahasa Malaysia.	Complied
4.1.1.2	The policy shall also emphasize commitment to continual improvement. - Major compliance -	The established policy has emphasized on the commitment to comply with all applicable legal requirements, contribute to local community development, and environmental consideration with the objective of improving the milling and estate operation. Briefing on policy was conducted frequently (e.g. dated 15/10/2020).	Complied
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 -	Internal audit was planned to be conducted at least once a year. For Palong Complex, internal audit was conducted on 14/07/2021 – 18/07/2021 which has covered RSPO, MSPO & ISCC Certification by 13 auditors to identify the strong and weak points and potential area for improvements.	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.	Kulim (Malaysia) Berhad has established and maintained the procedure, Sustainable Management System, Internal Audit: SQD/SMS/3.2, issue: 1 dated 01/08/2020. The procedure is designed	Complied

MSPO Public Summary Report
Revision 1 (Feb 2020)

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	for all applicable sustainability standards requirements such as ISCC, RSPO, MSPO and management guideline to be used as audit criteria. Total of 1 non-conformance and 1 opportunity for improvement raised for both Palong Estate and UMAC Estate, 1 opportunity for improvement for Kemedak Estate. Root cause identified and non-conformity was monitored and effectively closed.	
4.1.2.3	Report shall be made available to the management for their review. - Major compliance -	The internal audit report has distributed to the POM management and reported to Kulim (Malaysia) Berhad management. Refer to Sustainability Quality Department, Internal Audit – Non-Conformance Report (SQD-NCR-FORM).	Complied
Criterion 4.1.3 – Management Review			
4.1.3.1	The management shall periodically review the continuous suitability, adequacy and effectiveness of the requirements for effective implementation of MSPO and decide on any changes, improvement and modification. - Major compliance -	<p>Management review was planned to be conducted at least once a year and it was conducted via google meet as follows: -</p> <ol style="list-style-type: none"> 1. Palong Estate – 28/07/2021 2. Kemedak Estate – 09/08/2021 3. UMAC Estate – 03/08/2021 <p>The meeting was chaired by respective Estate Manager and attended by management representative. The minutes of the meeting and review presentation was sighted.</p> <p>Management review meeting agenda recorded as follows: -</p> <ul style="list-style-type: none"> - Internal and external audit findings - Action Plan for Non-conformance 	Complied

MSPO Public Summary Report
Revision 1 (Feb 2020)

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - Changes that could affect the management system. - Customer feedback - Stakeholders consultations outcome - Continuous Improvement Plan 	
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 estates established a continuous improvement plan which divided into Occupational Safety and Health, Environmental, Social and Productivity as per plan dated 28/02/2021 for Palong Estate, 05/01/2021 for Kemedak Estate and 07/01/2021 for UMAC Estate. Among the plan as follows:</p> <ol style="list-style-type: none"> 1. Installation of safety signage at probase roads 2. Installation of fire resistance door 3. Replace signage at biodiversity hotspot area 4. Repainting workers house 5. Planting beneficial plant 6. Purchase of metal trailer and bravo 7. Install MS door at chemical store 8. Planting Guatemala grass 	Complied
4.1.4.2	<p>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.</p> <p>- Major compliance -</p>	<p>The estates obtained the information of new technique or new industry from Agronomy Advisory Services Dept. or from being members of various oil palm related association e.g. ISP, MPOA, Johor Planters Association (JPA), and relationship with suppliers.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		To adapt with the “new norm” Kulim (Malaysia) Berhad has migrate from Microsoft Office to Microsoft 360 to ease the communication and work online.	
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 estates have established training plan as per criteria 4.4.6.1.	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 -	Kulim (Malaysia) Berhad has developed Transparency Procedure with Doc. No.: SQD/SMS/1.0 dated 01/08/2020 where operating units to provide adequate information when requested by stakeholders on sustainability, social and legal issues when appropriate. Briefing of the adequate information was conducted on 23/09/2021 to all the stakeholders during stakeholder meeting via Microsoft Teams.	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 environmental or social outcomes. - Major compliance -	Palong Estate, Kemedak Estate and UMAC Estate has implemented Enquiry Register Book to record any requests from stakeholders. There was no any request of information since last audit. The general requests from the stakeholders are such as request to organize night market in the estate, usage of van to hospital, request for job and donation. The management has responded and approved for all the requests as verified in the Enquiry Register records. The documents may be publicly available as listed in the procedure above are such as:	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<ol style="list-style-type: none"> 1. Land title/ user rights 2. OSH plan 3. Plans and impact assessment relating to environmental and social impacts 4. HCV documentation 5. Pollution prevention and reduction plans 6. Details of Complaint and grievances 7. Public summary of certification assessment reports 8. Procedure for negotiation on compensation 9. Results of FPIC processes 10. HCS documentation 11. Continuous Improvement Plan 12. Company policies <p>Besides, the stakeholders could access to company's website, http://www.Kulim.com.my/ to get the information such as annual reports and sustainability reports.</p>	
Criterion 4.2.2 – Transparent method of communication and consultation			
4.2.2.1	<p>Procedures shall be established for consultation and communication with the relevant stakeholders.</p> <p>- Major compliance -</p>	<p>Kulim (Malaysia) Berhad has established Consultation and Communication Procedure with Doc. No.: SQD/SMS/1.1 dated 01/08/2020 to ensure Kulim (Malaysia) Berhad has an open and transparent communication methods with local communities and other internal & external stakeholders. Modes of the communication are such as muster, meetings, campaigns, suggestion boxes, letter, email, social media, face to face communication and etc.</p>	Complied

MSPO Public Summary Report
Revision 1 (Feb 2020)

Criterion / Indicator		Assessment Findings	Compliance
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 -	Chief Clerk has been appointed as Social Person In-charge and appointment letter dated 15/06/2019 was sighted in Palong Estate. Assistant Manager of Kemedak Estate and UMAC Estate has been appointed so Social Person-In-charge and seen the appointment letter dated 01/07/2021 and 10/01/2021 respectively.	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 -	List of stakeholders was last updated on 14/09/2021 in Palong Estate, 08/08/2021 in Kemedak Estate and 06/09/2021 in UMAC Estate which has included contractors, suppliers, government authorities, NGOs and local communities. A combine stakeholder meeting for Palong Complex was conducted on 23/09/2021 via Microsoft Teams due to COVID-19 pandemic outbreak. The stakeholders that involved such as government authorities, contractors, suppliers, neighboring plantations and local communities. Seen the participant list that attend the virtual meeting. Issues raised during the meeting were recorded in the meeting minutes. However, there was no issue raised by stakeholders of Palong Estate. One of the stakeholders of Kemedak Estate has informed regarding the encroachment of wildlife into the school which damaged the field. They had reported to Department of Education but no respond received. Thus, the representative from Kulim (Malaysia) Berhad has given suggestion to the school teacher to make report to Wildlife Department and Kulim (Malaysia) Berhad will assist after receiving respond from the relevant authority. The neighboring plantation has requested the management of UMAC Estate to corporate together to clean the drainage at the boundary. The Manager of the estate has agreed and arranged for a meeting with the stakeholder schedule on 04/10/2021. Seen the letter of invitation of meeting dated 27/09/2021.	Complied

Criterion / Indicator		Assessment Findings	Compliance
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 -	Kulim (Malaysia) Berhad has developed Traceability Procedure with Doc. No.: SQD/SMS/1.2 dated 01/08/2020. The aim of the procedure is to ensure that the implementation of company's sustainable management system (RSPO/ MSPO/ ISCC/ RSPO SCCS/ MSPO SCCS) is in line with the defined policies, procedures, and other requirements.	Complied
4.2.3.2	The management shall conduct regular inspections on compliance with the established traceability system. - Major compliance -	Estate Manager has been appointed as the person responsible for traceability system to comply with the requirements. Seen the appointment letter dated 15/09/2021. Inspection during the receiving of FFB was conducted. The estates are using Avery Weigh-Tronix system to record the incoming of FFB.	Complied
4.2.3.3	The management should identify and assign suitable employees to implement and maintain the traceability system. - Minor compliance -	Head of Operating Unit will be appointed as person responsible for traceability system. Therefore, Estate Manager has been appointed as the person responsible for traceability system to comply with the requirements. Seen the appointment letter dated 15/09/2021.	Complied
4.2.3.4	Records of sales, delivery or transportation of FFB shall be maintained. - Major compliance -	There was no sale of FFB carried out by Palong Estate, Kemedak Estate and UMAC Estate because all its FFB were sent to own company's mill. Records of FFB delivery to the mill were maintained and sampled recorded as below: i. Estate: Palong Estate dated 16/08/2021 DB A No.: 83135 Lorry No.: LP 05 Field/ Year: P13/3 Ticket No.: 162391 Weight: 7,910 kgs	Complied

MSPO Public Summary Report
Revision 1 (Feb 2020)

Criterion / Indicator		Assessment Findings	Compliance
		ii. Estate: Kemedak Estate dated 04/06/2021 DB A No.: 82410 Lorry No.: WEA 9522 Field/ Year: P06K/1 Ticket No.: 158760 Weight: 4,530 kgs iii. Estate: UMAC Estate dated 25/06/2021 DB A No.: 37730 Lorry No.: BMV 3639 Field/ Year: P03, P04, P05, P06 and P08 Ticket No.: 159792 Weight: 36,870 kgs	
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 -	Palong Estate has obtained the following approval from Jabatan Tenaga Kerja Negeri Johor as below: 1. Ref No.: TK (NJ) U – 24 dated 12/08/2018 for deduction of maximum RM 20/ single and RM 70/ house for electricity bill after deducting the subsidize amount by the company.	Complied

MSPO Public Summary Report
Revision 1 (Feb 2020)

Criterion / Indicator	Assessment Findings	Compliance
	<p>2. Ref No.: TK (NJ) U – 24 dated 12/08/2018 for deduction of maximum RM 30/ single and RM 80/ house for water bill after deducting the subsidize amount by the company.</p> <p>3. Ref No.: TK (NJ) U – 24 dated 17/08/2020 for deduction of Tabung Haji saving fund of not more than RM 800.</p> <p>4. Ref No.: TK (NJ) U – 21 dated 17/08/2020 for deduction of Zakat of RM 115 maximum per month.</p> <p>5. Ref No.: TK (NJ) U – 21 dated 12/08/2018 for deduction of Surau of RM 5 maximum per month.</p> <p>Kemedak Estate has obtained the following approval from Jabatan Tenaga Kerja Negeri Johor as below:</p> <ol style="list-style-type: none"> 1. Ref No.: TK (NJ) U – 24 dated 03/10/2018 for deduction of maximum RM 10/ single and RM 50/ house for electricity bill after deducting the subsidize amount by the company. 2. Ref No.: TK (NJ) U – 24 dated 17/08/2020 for deduction of Tabung Haji saving fund of not more than RM 800. 3. Ref No.: TK (NJ) U – 21 dated 03/10/2018 for deduction of Surau for not more than RM 2/ month. 4. And etc. <p>UMAC Estate has obtained the following approval from Jabatan Tenaga Kerja Negeri Johor and Jabatan Tenaga Kerja Semenanjung Malaysia as below:</p>	

MSPO Public Summary Report
Revision 1 (Feb 2020)

Criterion / Indicator	Assessment Findings	Compliance
	<p>1. S/N: PP3/21/0005/2008 dated 12/09/2008 for deduction of salary not more than 50% from monthly salary or 75% if deduction made for involvement of housing loan.</p> <p>2. Ref No.: TK (NJ) U – 21 dated 31/03/2019 for deduction of Khairat for RM 5/ month and premium not more than RM 37.50.</p> <p>The estates under the certification unit continued its commitment to comply with applicable legal requirements. Among the licenses and permits verified were:</p> <p><u>Palong Estate</u></p> <p>1. MPOB License; License Number: 570585002000; License Valid from 01/04/2021 till 31/03/2022</p> <p>2. Diesel License; Reference Number: JH(SGT)0012/88 PSK; Serial Number: J 006872; Diesel Capacity: 10, 000 litres. And Petrol: 400 litres valid until 24/08/2022</p> <p>3. Air Compressor License; License Number: JH 21524; License Valid till 10/12/2021</p> <p><u>Kemedak Estate</u></p> <p>1. MPOB License; License Number: 570585002000; License Valid from 01/04/2021 till 31/03/2022</p> <p>2. Diesel License; Reference Number: JH(SGT)0013/99 PSK; Serial Number: J 000713; Diesel Capacity: 9080 litres. And Petrol: 600 litres valid until 20/01/2022</p> <p><u>UMAC Estate</u></p>	

MSPO Public Summary Report
Revision 1 (Feb 2020)

Criterion / Indicator		Assessment Findings	Compliance
		<ol style="list-style-type: none"> 1. MPOB License; License Number: 501362602000; License Valid from 01/04/2021 till 31/03/2022 2. Diesel License; Reference Number: PHG/RPN/046/83 SK (0); Diesel Capacity: 15, 000 litres. And Petrol: 600 litres valid until 19/01/2022 3. Air Compressor License; License Number: PH PMT 5007; License Valid till 28/10/2021 	
4.3.1.2	<p>The management shall list all laws applicable to their operations in a legal requirements register.</p> <p>- Major compliance -</p>	<p>Documented procedure was established, implemented and maintained as follows:</p> <ol style="list-style-type: none"> 1. Prosedur Pematuhan Keperluan Undang-Undang; YPJ Plantations Sdn Bhd (YPJP-SOP-77, Ver 1.0, dated 25/10/2020) 2. Compliance to Legal Requirement; Kulim (Malaysia) Berhad (SQD/SMS/2.0, dated 01/08/2020). <p>A list of all relevant laws related to the legal requirements were available and maintained at the mill documented at List of License 2021.</p>	Complied
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>All legal requirement was documented in Legal and Other Requirement Register. Compliance to each applicable law and regulation is monitored by the operating units. The legal register at POM were reviewed and updated on a yearly basis.</p> <p>'Kulim Group Compliance Framework" dated 19/09/2021 listed applicable laws and amendments, revision dates and acknowledgement by the management.</p> <p>Latest updates for the applicable regulation still remain as:</p> <ol style="list-style-type: none"> 1. Fees (Employment Pass, Visit Pass (Temporary Employment) and Work Pass (Remission of Fees) Order 2020 	Complied

MSPO Public Summary Report
Revision 1 (Feb 2020)

Criterion / Indicator		Assessment Findings	Compliance
		2. Prevention and Control of Infectious Diseases (Compounding of Offences) (Amendment) (No.6) Regulations 2020 3. Minimum Wages Order 2020 4. Employment Provident Fund (Amendment) Rules 2020	
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 -	Tracking system available to identify changes in the relevant regulations through head office, website information and the information are communicated from the Group Head Office. Each Estates has appointed their person in charge to monitor the changes and updates on legal requirements that are relevant to the estates operations. Appointment letter are available and approved by estates manager such as for Kemedak Estate (Mr. Zul Kifly B. Idris) and for UMAC Estate (En. Shahim Farizan B. Jumadi).	Complied
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 -	The usage of the lands in Palong Estate, Kemedak Estate and UMAC Estate are under Oil Palm cultivation and do not diminish the land use rights of other users through interviewed with the communities.	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 -	<u>Palong Estate</u> There are total 3 land titles found in the estate. The titles are as below: i. Title No.: 52397 Total HA: 806.5 ha No. PT: PTD 15677 Ownership: Mahamurni Plantations Sdn Bhd ii. Title No.: 52398	Complied

MSPO Public Summary Report
Revision 1 (Feb 2020)

Criterion / Indicator	Assessment Findings	Compliance
	<p>Total HA: 665.918 ha (20% of total land title hectare) No. PT: PTD 15678 Ownership: Mahamurni Plantations Sdn Bhd</p> <p>iii. Title No.: 52400 Total HA: 446.51 ha (48% of total land title hectare) No. PT: PTD 15680 Ownership: Mahamurni Plantations Sdn Bhd</p> <p><u>Kemedak Estate</u> There are total 2 land titles found in the estate. The titles are as below:</p> <p>i. Title No.: 52398 Total HA: 1,306.24 ha (38% of total land title hectare) No. PT: PTD 15678 Ownership: Mahamurni Plantations Sdn Bhd</p> <p>ii. Title No.: 52400 Total HA: 480.03 ha (52% of total land title hectare) No. PT: PTD 15680 Ownership: Mahamurni Plantations Sdn Bhd</p> <p><u>UMAC Estate</u> There are total 10 land titles found in the estate. The titles are sampled as below:</p>	

Criterion / Indicator		Assessment Findings	Compliance
		i. Title No.: 24427 Total HA: 15.5 ha No. Lot: Lot 25455 Ownership: United Malayan Agricultural Corporation Berhad ii. Title No.: 3889 Total HA: 298.4666 ha No. PT: PT 337 Ownership: United Malayan Agricultural Corporation Berhad iii. Title No.: 24429 Total HA: 212 ha No. Lot: Lot 25458 Ownership: United Malayan Agricultural Corporation Berhad	
4.3.2.3	Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable. - Major compliance -	Legal perimeter boundary pegging is available at field. Boundary stone mapping was developed. Seen the photo evident with GPS coordinates as below: <u>Palong Estate</u> Boundary pegging: LP 10 (P10/03) with GPS coordinate: 2.74423° N, 102.77723° E <u>Kemedak Estate</u> Boundary pegging: LK 90 (P12/01) with GPS coordinate: 2°44'03.0" N, 102°47'35.6" E	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p><u>UMAC Estate</u> Boundary pegging: LU 48 (P04/01) with GPS coordinate: 2.879925° N, 102.788761° E</p>	
4.3.2.4	<p>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 -</p>	<p>There is no land dispute in the Palong Estate, Kemedak Estate and UMAC Estate at the time of audit. The land belongs to Kulim (Malaysia) Berhad and land ownership documents verified.</p>	Complied
Criterion 4.3.3 – Customary rights			
4.3.3.1	<p>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 -</p>	<p>There is no customary land or negotiated agreements within the Palong Estate, Kemedak Estate and UMAC Estate land area confirmed through document reviewed and interviewed with the communities.</p>	Not applicable
4.3.3.2	<p>Maps of an appropriate scale showing extent of recognized customary rights land, if any, should be made available. - Minor compliance -</p>	<p>There is no customary land or negotiated agreements within the Palong Estate, Kemedak Estate and UMAC Estate land area confirmed through document reviewed and interviewed with the communities.</p>	Not applicable
4.3.3.3	<p>Negotiation and FPIC shall be recorded and copies of negotiated agreements should be made available. - Major compliance -</p>	<p>There is no customary land or negotiated agreements within the Palong Estate, Kemedak Estate and UMAC Estate land area confirmed through document reviewed and interviewed with the communities.</p>	Not applicable
4.4 Principle 4: Social responsibility, health, safety and employment condition			

Criterion / Indicator	Assessment Findings	Compliance	
Criterion 4.4.1: Social Impact Assessment (SIA)			
<p>4.4.1.1</p>	<p>Social impact should be identified and plans are implemented to mitigate the negative impacts and promote the positive ones.</p> <p>- Minor compliance –</p>	<p>Sustainability & Quality Department has carried out Social Impact Assessment on 15/09/2021 by using the SIA for MCO (COVID-19) checklist. The checklist has been sent to the estates management and filled in by the workers and the contractors. The social impact register is developed based on the scoring of frequency, consequence and likelihood.</p> <p>Social Management Plan will be developed after the social impact register established. The last review of the social management plan was on 15/09/2021 with identification of negative and positive impacts. Mitigation and promotion actions were taken accordingly to the impacts identified.</p> <p>Verified the action taken for the negative issue and positive issue raised during last management plan on Year 2020 as below:</p> <ul style="list-style-type: none"> i. Issue: Palong Estate management to carry out sanitization process and supply free mask to workers due to COVID-19 outbreak. Action taken: The management has implemented Disinfection Programme Record logbook to record any sanitization activity that has carried out. The frequency of the sanitization is once a week. The last disinfection activity was conducted on 20/09/2021 and seen the photo evident of the sanitization process. Besides, the management has purchased 40 boxes of face mask and invoice# 00001162 dated 06/07/2021 was sighted to distribute to the workers. ii. Serial No.: UMAC02 Issue: Management to conduct fogging program in housing area. 	<p>Complied</p>

Criterion / Indicator		Assessment Findings	Compliance
		Action taken: The management has scheduled the fogging activity on monthly basis and seen the record of fogging done. The last fogging activity was conducted on 24/09/2021.	
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 -	Kulim (Malaysia) Berhad has developed Grievance Procedure with Doc. No.: SQD/SMS/4.1 dated 01/08/2020 to ensure Kulim (Malaysia) Berhad has a documented system for dealing with complaints and grievances that is agreeable to all sides and accepted by all stakeholders. Dispute resolution mechanisms are established through open and consensual agreements with affected parties. Procedure has outlined the process of complaint management. The timeline to resolve the grievances is clearly stated in the procedure which is within 26 days for internal employees and 21 days for other stakeholders. Besides, Kulim (Malaysia) Berhad has developed Grievance Policy dated 01/05/2018 to ensure that there is a transparent process for ensuring stakeholder’s grievances and complaints are dealt with fairly, consistently and promptly. Briefing of the policy was conducted on 07/01/2021 in Palong Estate, 09/07/2021 in Kemedak Estate and 15/01/2021 in UMAC Estate. The briefing to other stakeholders was conducted on 23/09/2021 during stakeholder meeting.	Complied
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 -	Palong Estate, Kemedak Estate and UMAC Estate has implemented Suggestion/ Complaint form & Enquiry Register Book to record any grievances from external stakeholders and Complaint Book for workers. There was no complaint received from external stakeholders since last audit. Sampled the internal complaints as below:	Complied

MSPO Public Summary Report
Revision 1 (Feb 2020)

Criterion / Indicator		Assessment Findings	Compliance
		<p>i. House No.: 13B, 15A and 23A dated 08/02/2021 (Palong Estate) Issue: Pipe meter was broken. Action: The management has purchased 6 units of water meter on 10/02/2021 with invoice# INV405421061 and repair work has been carried out on 11/02/2021.</p> <p>ii. House No.: Sundry shop dated 16/08/2021 (Kemedak Estate) Issue: Water pipe was broken. Action: The management has arranged for replacement on 19/08/2021 and the complainant has acknowledged after action taken. Seen the photo evident of before and after replacement of the water pipe.</p> <p>iii. House No.: C14 dated 23/05/2021 (UMAC Estate) Issue: Ceiling was broken. Action: The management has appointed the contractor to repair the ceiling at respective house on 19/06/2021 and seen the invoice dated 28/06/2021.</p>	
4.4.2.3	<p>A complaint form should be made available at the premises, where employees and affected stakeholders can make a complaint.</p> <p>- Minor compliance -</p>	<p>Complaint/ Suggestion Box was available in front of the office and in front of the security post in Palong Estate, Kemedak Estate and UMAC Estate. Seen the photo evident of the complaint boxes located at. The stakeholders and workers are aware of the complaint box as a method to lodge complaint.</p>	Complied
4.4.2.4	<p>Employees and the surrounding communities should be made aware that complaints or suggestions can be made any time.</p> <p>- Minor compliance -</p>	<p>Complaint/ Suggestion Box was available in front of the office and in front of the security post in Palong Estate, Kemedak Estate and UMAC Estate. Seen the photo evident of the complaint boxes located at. The</p>	Complied

MSPO Public Summary Report
Revision 1 (Feb 2020)

Criterion / Indicator		Assessment Findings	Compliance
		stakeholders and workers are aware of the complaint box as a method to lodge complaint.	
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/ Enquiry Register records since Y2019 were maintained.	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 -	Palong Estate, Kemedak Estate and UMAC Estate has made contribution to the local communities such as donation to the kindergarten upon request. Seen the petty cash voucher# 20000113 dated 08/12/2020. Besides, the management has given free poultry to workers during <i>Hari Raya Haji</i> . Furthermore, the management has provided free school bus to send the children of workers to school, provide van to send workers to hospital and contributed free school uniforms to the children. UMAC Estate has made contribution to the stakeholders upon request in the Enquiry Register Record as well such as conducted grass cutting in the police station and borrow of JCB to the local community.	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 -	Kulim (Malaysia) Berhad has established the Occupational Health and Safety Policy approved by the Executive Director on 01/05/2018. The policy has been communicated to the workers through induction training for new workers and morning briefing. The Sustainability Team is also committed in establishing various working standards	Complied

MSPO Public Summary Report
Revision 1 (Feb 2020)

Criterion / Indicator		Assessment Findings	Compliance
		<p>through procedures or pictorial method to improve safe working condition.</p> <p>The estates have established Safety and Health Management Plan and documented in Environment, Safety and Health Plan FY 2021. The management plan includes the ESH risk management, Emergency Response Procedure, Chemical Safety Management, Noise Risk Assessment, medical surveillance and etc.</p> <p>The OSH Policy have been effectively communicated to all Mill workers and staffs through briefing, displayed at notice boards and etc.</p>	
4.4.4.2	<p>The occupational safety and health plan shall cover the following:</p> <ul style="list-style-type: none"> a) A safety and health policy, which is communicated and implemented. b) The risks of all operations shall be assessed and documented. c) An awareness and training programme which includes the following requirements for employees exposed to pesticides: <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 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 (Classification Packaging and Labeling) Regulation 	<ul style="list-style-type: none"> a. Kulim (Malaysia) Berhad has established "Occupational Health and Safety Policy" approved by the Executive Director on 01/05/2018. The policy has been communicated to the workers through briefing and displayed at notice board. Verified on the attendance record on briefing for OHS Policy have been conducted to all estates workers and staffs during policy briefing conducted at Kemedak Estate on 14/07/2021 and 12/03/2021. b. Operational risk has been assessed and documented in HIRARC Form. HIRARC for Palong Estate, Kemedak Estate and UMAC Estate was reviewed and updated on 18/07/2021, 05/06/2021, 22/09/2021 respectively. Activities identified such as transport of FFB, fogging, scheduled waste handling, harvesting, trunk injection and etc was found suitable for the current operation. c. The CHRA for each estate was conducted in 2018. Additional/Supplementary CHRA was conducted for each estate on 22/12/2020 – 31/01/2021 as follows: <ul style="list-style-type: none"> 1. Palong Estate (Report No: JKPP HQ/03/ASS/00/154-2021/011) 2. Kemedak Estate (Report No: JKPP HQ/03/ASS/)/154-2021/006) 	Complied

Criterion / Indicator	Assessment Findings	Compliance
<p>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>3. UMAC Estate (Report No: JKPP/HQ/ASS/00/154-2021/028) Each CHRA has been reviewed by estates and the action plan was identified and documented in Form F (Action to be taken).</p> <p>d. The estates have provided appropriate PPEs based on the SOP and HIRARC that developed by the operating units. All PPE are provided by the estate free of charge to the workers. The PPE issuance form were available for the estates for verification which indicated that PPE's were provided to the workers on regular basis with the workers acknowledgement available.</p> <p>e. The organization has established Work Instructions and procedures for handling of chemicals to ensure proper and safe handling and storage in accordance to OSH (USECHH) Regs 2000 such as:</p> <ol style="list-style-type: none"> 1. Kerja-kerja Menyembur Racun Secara Manual 2. Mature Area – Circle Spray (LK-SOP-W04). <p>Chemical register was updated and Safety Data Sheet (SDS) is available at chemical storage area.</p> <p>f. Estates Manager was appointed to be the Chairman of OHS Committee at the estates as per letter signed by the Chairman, ESG Committee (Safety and Health Main Committee, Kulim (Malaysia) Berhad), dated 15/09/2021 (Ref No: SQD/ADMIN/020/21) which is also responsible person for workers safety and health. The estates management has appointed Safety Committee Member consist of OSH Coordinator, Secretary, representatives from Employer and representatives from Employee as per appointment letter by the Estates Manager.</p>	

Criterion / Indicator	Assessment Findings	Compliance
	<p>g. All the estates audited has established OSH Committee to conduct two-way communication between workers and the management to discuss OSH related issues in the estates with meeting frequency is at least on quarterly basis. The OSH Organisational Chart was available for verification together with the appointment letters for all members.</p> <p>Latest OSH meeting for estates audited verified as follows:</p> <ol style="list-style-type: none"> 1. Palong Estate – 20/08/2021 2. Kemedak Estate – 26/09/2021 3. UMAC Estate – 08/08/2021 <p>h. Accident and emergency procedures were established and maintained at each estate. The ERT members was appointed and trained on regular basis. The emergency contact list and ERP Flow Chart was displayed at notice board. Adequate numbers of fire extinguishers available with valid BOMBA certificate. The ERP training was conducted as follows:</p> <ol style="list-style-type: none"> 1. Palong Estate – 02/07/2021 2. Kemedak Estate – 21/09/2021 3. UMAC Estate – 15/02/2021 <p>i. Trained first aiders are available at each estate comprising of all main work operations and stores. First Aid Box was checked on monthly basis by the Medical Assistant at the estates. The first aid kit holders are trained on a regular basis and with refresher trainings. Numbers of first aid box available at each estate audited is as follows:</p>	

MSPO Public Summary Report
Revision 1 (Feb 2020)

Criterion / Indicator		Assessment Findings	Compliance
		<ol style="list-style-type: none"> 1. Palong Estates – 13 units, 2. Kemedak Estate – 22 units 3. UMAC Estate – 12 units. <p>j. Accident/incident summary was updated by each estate. Yearly summary of accident/incident was reported to DOSH before 31/01 every year. Latest submission record is as follows:</p> <ol style="list-style-type: none"> 1. Palong Estate – Ref No: JKPP 8/70157/2021, submitted on 12/01/2021, total man-days worked: 302,958 / 127 workers average. 1 fatality case was reported involved tractor driver on 22/10/2020 and 1 accident (motorcycle accident) reported in 2021 involving the security personnel. JKPP 6 was submitted to DOSH and available for verification. 2. Kemedak Estate – JKPP 8/79265/2020, submitted on 24/01/2021, total man-days worked: 376,896 / 151 workers average for 2020. 1 major accident recorded in 2020 which involved 14 lost man-days. 3. UMAC Estate – JKPP 8/69643/2020 submitted on 10/01/2021, total man-days worked: 331,200 / 138 workers average for 2020. There was 1 major accident involving general workers on 08/05/2021. JKPP 6 was submitted and verified. 	
Criterion 4.4.5: Employment conditions			
4.4.5.1	The management shall establish policy on good social practices regarding human rights in respect of industrial harmony. The policy shall be signed by the top management and effectively communicated to the employees.	Kulim (Malaysia) Berhad has developed Sustainability Policy dated 01/10/2020 where the company respect, support and protect international human rights against violence, threats, all forms of retaliation and contribute to the effective elimination of all forms of	Complied

MSPO Public Summary Report
Revision 1 (Feb 2020)

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	violations of human rights. Briefing of the policy was conducted on 28/03/2021 to workers in Palong Estate, 12/03/2021 in Kemedak Estate and 26/08/2021 in UMAC Estate. Besides, the stakeholders were briefed on 23/09/2021 during stakeholder meeting.	
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 -	Kulim (Malaysia) Berhad has established Core Labour Standard Policy dated 01/05/2018 where the company will not engage in nor support discrimination in any form. Briefing of the policy was conducted on 29/07/2021 to workers in Palong Estate, 12/03/2021 in Kemedak Estate and 07/05/2021 in UMAC Estate. Besides, the stakeholders were briefed on 23/09/2021 during stakeholder meeting. Phone interviewed with the workers confirmed that the management treated all the workers equally. Overtime was offered based on voluntarily basis.	Complied
4.4.5.3	Management shall ensure that employees' pay and conditions meet legal or industry minimum standards and as per agreed Collective Agreements. The living wage should be sufficient to meet basic needs and provide some discretionary income based on minimum wage. - Major compliance -	Employment contract was signed by the workers. Pay and conditions are documented and above the Minimum Wage Order 2020. Sampled 35 employment contracts confirmed that terms and conditions are clearly outlined as per NUPW/ MAPA collective agreement and have been signed by the worker. The wages of the 35 sampled workers have achieved Minimum Wage Order 2020.	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. - Minor compliance -	Palong Estate, Kemedak Estate and UMAC Estate has engaged contractors for activities such as harvesting of FFB and transporting of FFB. The workers employed by the contractors are foreign workers. Reviewed 17 sampled of employment contracts, payslips and permits of the contractors' workers found that all meet the requirements of the standard and legal requirements. SOCSO contribution was made accordingly.	Complied
4.4.5.5	The management shall establish records that provide an accurate account of all employees (including seasonal workers	All the estates have implemented I-Plantation System to record and maintain the overview of employees in Employee Master. Details such	Complied

MSPO Public Summary Report
Revision 1 (Feb 2020)

Criterion / Indicator		Assessment Findings	Compliance
	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 -	as full name, gender, date of birth, date of entry, job description and type of wages was found in the system. Besides, a hardcopy of Registration Card/ Employee Card was implemented to fill in all the basic information of the workers.	
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 estates are from local and foreign workers. They are either under direct employment to the management or contractor' workers. All of them have signed on the employment contract prior to work. Terms and conditions were according to MAPA/ NUPW Agreement. Verified 35 sample of employment contracts.	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. - Major compliance -	All the daily attendance was recorded by checkroll attendance and scan barcode using IDEAS system on daily basis and overtime was recorded in the Overtime Form. Seen the Overtime Form for November 2020, January 2021 and August 2021 found that no exceeded limit of 104 hours of overtime.	Complied
4.4.5.8	The working hours and breaks of each individual employee as indicated in the time records shall comply with legal regulations and collective agreements. Overtime shall be mutually agreed and shall always be compensated at the rate applicable and shall meet the applicable legal requirement. - Major compliance -	Phone interviewed with workers and document reviewed on the Overtime Form as well as payslip shown that the overtime payments are in accordance to law and workers are not forced to work overtime.	Complied
4.4.5.9	Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements. - Major compliance -	Wages and overtime were paid according to the overtime form and attendance report. Total hours of overtime and daily attendance has recorded in Attendance report in the system. Sampled total 35 payslips for November 2020, January 2021 and August 2021 found that all of the sampled workers have achieved the Minimum Wage 2020.	Complied

Criterion / Indicator	Assessment Findings	Compliance
<p>4.4.5.10 Other forms of social benefits should be offered by the employer to employees, their families or the community such as incentives for good work performance, bonus payment, professional development, medical care and health provisions.</p> <p>- Minor compliance -</p>	<p>The company provided free medical facilities to all the workers. Subsidized of water and electricity were given to all the workers. Besides, free school uniforms to the children of workers and provide free transportation to send the children of workers to school.</p>	<p>Complied</p>
<p>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.</p> <p>- Major compliance -</p>	<p>The workers were provided with free housing facilities, subsidized of water and electricity. Estate Hospital Assistant has carried out linesite inspection on weekly basis in all sampled estates. Seen the record of linesite inspection. There was no issue raised during the inspection. The report of inspection will be verified and approved by the Assistant Manager and Manager.</p>	<p>Complied</p>
<p>4.4.5.12 The management shall establish a policy and provide guidelines to prevent all forms of sexual harassment and violence at the workplace.</p> <p>- Major compliance -</p>	<p>Kulim (Malaysia) Berhad has developed Sexual Harassment Policy dated 01/05/2018 where the company seeks to eradicate all forms of sexual harassment in the workplace and wherever possible influence the behavior of its employees. KULIM has a zero tolerance on sexual harassment. Besides, the company has established Core Labour Standard Policy dated 01/05/2018 where the company recognized and respects the right of employees of their rights and freedoms relating to reproduction and reproductive health. Briefing of the policy was conducted on 29/07/2021 to workers in Palong Estate, 08/03/2021 in Kemedak Estate and 07/05/2021 and 19/03/2021 in UMAC Estate.</p> <p>A Women on Ward (WOW) committee was established in the Palong Estate, Kemedak Estate and UMAC Estate and seen the name list of complaint panel for WOW with contact number for the workers to report if there any complaint. Meeting was conducted on 16/03/2021 (Palong Estate), 24/08/2021 (Kemedak Estate) and 13/07/2021 (UMAC Estate). Briefing of the function of WOW Panel was conducted during meeting. No issue was reported during the meeting. There was</p>	<p>Complied</p>

MSPO Public Summary Report
Revision 1 (Feb 2020)

Criterion / Indicator	Assessment Findings	Compliance
	no other meeting conducted due to COVID-19 pandemic. Interviewed with the female workers confirmed that they are aware of the complaint procedure and informed that no sexual harassment and violence case report so far.	
<p>4.4.5.13 The management shall respect the right of all employees to form or join trade union and allow workers own representative(s) to facilitate collective bargaining in accordance with applicable laws and regulations. Employees shall be given the freedom to join a trade union relevant to the industry or to organize themselves for collective bargaining. Employees shall have the right to organize and negotiate their work conditions. Employees exercising this right should not be discriminated against or suffer repercussions.</p> <p>- Major compliance -</p>	<p>Kulim (Malaysia) Berhad has established Core Labour Standard Policy dated 1/05/2018 where the company recognized and respected the rights of employees to form and/ or join trade unions of their choice which are given due recognition by Kulim (Malaysia) Berhad. The policy was in bi-lingual which is Bahasa Malaysia and English. Briefing of the policy was conducted on 29/07/2021 to workers in Palong Estate, 12/03/2021 in Kemedak Estate and 07/05/2021 in UMAC Estate. Interviewed with the workers confirmed that they are free to join NUPW without any restriction from management.</p> <p>There was no NUPW committee been formed as to date due to COVID-19 pandemic in Palong Estate. This has been verified with the NUPW officer from Kluang and he informed that he will arrange a meeting with the workers to carry out the election process for the committee in Palong Estate. However, any workers' issue will be discussed during OSH meeting and seen the meeting minutes.</p> <p>NUPW meeting between management of Kemedak Estate and workers was held on 06/08/2021 and meeting minutes was sighted. There was one concern raised by the representative regarding the drive motorcycle at fast speed at housing area. The management has informed the security guard to monitor and inform if found anyone speed at the housing area. The management also has briefed the workers during morning muster on 08/08/2021 where the prohibition of speed driving at the compound of estate. Seen the record of briefing where the maximum speed limit is 30km/ hour.</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance														
		Management of UMAC and the workers have conducted a NUPW meeting on 09/08/2021 and seen the meeting minutes. There was no issue reported by the workers.															
4.4.5.14	Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation. Work by children is acceptable on family farms, under adult supervision, and when not interfering with their education programmes. Children shall not exposed to hazardous working conditions. - Major compliance -	Kulim (Malaysia) Berhad has established Core Labour Standard Policy dated 01/05/2018 where they are not engaged in or support the use of Child Labour and will provide adequate support to enable children of its employees to attend and remain in school until no longer a child. Briefing of the policy was conducted on 29/07/2021 to workers in Palong Estate, 12/03/2021 in Kemedak Estate and 07/05/2021 in UMAC Estate. Briefing to the stakeholders was conducted on 23/09/2021 during stakeholder meeting. Verified the master list of the workers confirmed that the minimum age of workers employed are 18 years old.	Complied														
Criterion 4.4.6: Training and competency																	
4.4.6.1	All employees, contractors and relevant smallholders are appropriately trained. A training programme (appropriate to the scale of the organization) that includes regular assessment of training needs and documentation, including records of training shall be kept. - Major compliance -	<p>The estates have established a training program for all workers based on the training need analysis conducted on a yearly basis. Records of trainings were maintained by the POM as below: -</p> <p><u>Palong Estate</u></p> <table border="1"> <tr> <td>Spill Containment</td> <td>08/06/2021</td> </tr> <tr> <td>Bagworm Treatment</td> <td>22/02/2021</td> </tr> <tr> <td>Fogging</td> <td>03/03/2021</td> </tr> <tr> <td>PPE Usage</td> <td>23/03/2021</td> </tr> </table> <p><u>Kemedak Estate</u></p> <table border="1"> <tr> <td>Waste Segregation</td> <td>26/08/2021</td> </tr> <tr> <td>Harvesting</td> <td>04/08/2021</td> </tr> <tr> <td>Salary, Overtime, Deduction</td> <td>08/09/2021</td> </tr> </table>	Spill Containment	08/06/2021	Bagworm Treatment	22/02/2021	Fogging	03/03/2021	PPE Usage	23/03/2021	Waste Segregation	26/08/2021	Harvesting	04/08/2021	Salary, Overtime, Deduction	08/09/2021	Complied
Spill Containment	08/06/2021																
Bagworm Treatment	22/02/2021																
Fogging	03/03/2021																
PPE Usage	23/03/2021																
Waste Segregation	26/08/2021																
Harvesting	04/08/2021																
Salary, Overtime, Deduction	08/09/2021																

MSPO Public Summary Report
Revision 1 (Feb 2020)

Criterion / Indicator		Assessment Findings		Compliance
		Buffer Zone and PPE Usage	09/04/2021	
		<u>UMAC Estate</u>		
		Manuring – Manual Application & Manure at Buffer Zone Area	24/09/2021	
		Spraying	26/07/2021	
		Scheduled Waste	05/08/2021	
		Chemical Handling	23/09/2021	
4.4.6.2	Training needs of individual employees shall be identified prior to the planning and implementation of the training programmes in order to provide the specific skill and competency required to all employees based on their job description. - Major compliance -	The estates have conducted training need analysis for all employees, management and contractors. The need analysis was conducted base on the job designation and training required by the job type.		Complied
4.4.6.3	A continuous training programme should be planned and implemented to ensure that all employees are well trained in their job function and responsibility, in accordance to the documented training procedure. - Minor compliance -	Training program are established on annual basis based on training needs. In addition, it is subject for review during the financial year, if necessary. The details of the training needs include categories of job descriptions, sections, and employees' group.		Complied
4.5 Principle 5: Environment, natural resources, biodiversity and ecosystem services				
Criterion 4.5.1: Environmental Management Plan				
4.5.1.1	An environmental policy and management plan in compliance with the relevant country and state environmental laws shall be developed, effectively communicated and implemented. - Major compliance -	Kulim (Malaysia) Berhad has established Environmental Policy signed by the Executive Director dated 01/05/2018. The policy stated the company responsibility in protect the environment during the course of business operation.		Complied

MSPO Public Summary Report
Revision 1 (Feb 2020)

Criterion / Indicator		Assessment Findings	Compliance
		<p>The policy was communicated to all the employee through morning briefing, training and displayed at designated places in the estates. Reviewed the training records for environmental policy as follows:</p> <ol style="list-style-type: none"> 1. Environmental policy briefing for Palong Estate dated 28/03/2021 2. Environmental policy briefing for Kemedak Estate dated 22/06/2021 3. Environmental policy briefing for UMAC Estate dated 07/05/2021 	
4.5.1.2	<p>The environmental management plan shall cover the following:</p> <ol style="list-style-type: none"> a) An environmental policy and objectives; b) The aspects and impacts analysis of all operations. <p>- Major compliance -</p>	<p>The estates have conducted Environmental Impact Assessment for all workstation. The assessment was reviewed on annually basis. Reviewed the EIA as follows:</p> <ol style="list-style-type: none"> 1. Palong Estate, refer document no. KULIM-LP-2021 dated 28/08/2021 2. Kemedak Estate, refer document no. KULIM-LK-2021 dated 28/08/2021 3. UMAC Estate, refer document no. KULIM-LU-2021 dated 28/08/2021 <p>Base on the EIA conducted, the mill has identified activities with significant impact to the environment and has established the Environmental Improvement Plan. In the management plan stated the environmental impact, measurement/explanation, possible improvement, actions, time scale, person responsible and implementation status.</p>	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 estates have established Environmental Improvement Plan. Reviewed the implementation of the management plan as follows:</p> <p><u>Palong Estate</u></p>	Complied

MSPO Public Summary Report
Revision 1 (Feb 2020)

Criterion / Indicator	Assessment Findings	Compliance
	<ol style="list-style-type: none"> 1. To reduce the consumption of diesel and, the estates monitor the vehicles conditions, maintenance and inspection. Reviewed the daily inspection records for vehicle no. F89, F84 and F83 for the month of August 2021. 2. The estate conducted monitoring the buffer zone at the water resource on monthly basis. Reviewed the monitoring records for the month of August and September 2021. 3. The estate has established plan to plant beneficial plant, Guatemala Grass to control erosion. Reviewed the completed program as at August 2021. <p><u>Kemedak Estate</u></p> <ol style="list-style-type: none"> 1. The estate monitors the area on monthly basis. Reviewed the monitoring records dated 05/07/2021, 12/08/2021 and 07/09/2021. 2. The estate conducted training on triple rinsing. Reviewed the training records dated 24/02/2021. 3. The estate monitors the inventory of triple rinse empty pesticide containers on monthly basis. Reviewed the records for the month of August 2021. 4. The estate continuously provided awareness on environmental issue to the contractors during stakeholders meeting. Reviewed the minutes meeting dated 23/09/2021 via Microsoft Teams. 5. The estate continuously provided training on ERP and environmental issue to the employee. Reviewed the training records dated 17/09/2021. 	

MSPO Public Summary Report
Revision 1 (Feb 2020)

Criterion / Indicator		Assessment Findings	Compliance
		<p><u>UMAC Estate</u></p> <ol style="list-style-type: none"> 1. The estate conducted training on triple rinsing. Reviewed the training records dated 18/04/2021. 2. The estate conducted training on chemical handling. Reviewed the training records dated 23/09/2021. 3. The estate conducted Pollution Control Device monitoring and cleaning on monthly basis. Reviewed the monitoring records for the month on June, July and August 2021. 	
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>Program to promote activities with positive impacts to the environment were established in several management plan such as continuous improvement plan, environmental improvement plan, waste and pollution management plan and water management plan.</p>	Complied
4.5.1.5	<p>An awareness and training programme shall be established and implemented to ensure that all employees understand the policy and objectives of the environmental management and improvement plans and are working towards achieving the objectives.</p> <p>- Major compliance -</p>	<p>The estates continue provided training to ensure the awareness regarding the environmental policy among the employee. The mill management has established annual training program which covers the environmental awareness and compliance related trainings to the executives, staffs and workers.</p>	Complied
4.5.1.6	<p>Management shall organize regular meetings with employees where their concerns about environmental quality are discussed.</p> <p>- Major compliance -</p>	<p>The estates have established environmental monitoring committee. The committee members include the representative from the estate management and employee. Reviewed the minutes meeting as follows:</p> <ol style="list-style-type: none"> 1. Palong Estate dated 21/07/2021 2. Kemedak Estate dated 15/07/2021 3. UMAC Estate dated 16/02/2021 	Complied

Criterion / Indicator	Assessment Findings	Compliance																																																																																																							
Criterion 4.5.2: Efficiency of energy use and use of renewable energy																																																																																																									
<p>4.5.2.1</p> <p>Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within an appropriate timeframe. There should be a plan to assess the usage of non-renewable energy including fossil fuel, electricity and energy efficiency in the operations over the base period.</p> <p>- Major compliance -</p>	<p>The estates maintain records of energy usage. The monitoring of non-renewable energy usage was conducted on monthly basis. Sighted the records as follows:</p> <table border="1" data-bbox="1048 612 1854 1118"> <thead> <tr> <th rowspan="3">Month</th> <th colspan="6">Consumption / ton FFB</th> </tr> <tr> <th colspan="2">Palong</th> <th colspan="2">Kemedak</th> <th colspan="2">UMAC</th> </tr> <tr> <th>2020</th> <th>2021</th> <th>2020</th> <th>2021</th> <th>2020</th> <th>2021</th> </tr> </thead> <tbody> <tr> <td>Jan</td> <td>2.35</td> <td>1.43</td> <td>1.84</td> <td>1.11</td> <td>2.62</td> <td>1.05</td> </tr> <tr> <td>Feb</td> <td>1.84</td> <td>1.18</td> <td>1.09</td> <td>0.75</td> <td>1.48</td> <td>1.08</td> </tr> <tr> <td>Mar</td> <td>1.18</td> <td>0.97</td> <td>1.16</td> <td>0.91</td> <td>1.59</td> <td>0.80</td> </tr> <tr> <td>Apr</td> <td>1.10</td> <td>1.04</td> <td>0.63</td> <td>1.01</td> <td>0.69</td> <td>0.96</td> </tr> <tr> <td>May</td> <td>1.17</td> <td>0.96</td> <td>0.75</td> <td>0.71</td> <td>0.68</td> <td>0.95</td> </tr> <tr> <td>Jun</td> <td>1.07</td> <td>0.80</td> <td>0.99</td> <td>1.05</td> <td>0.81</td> <td>1.18</td> </tr> <tr> <td>Jul</td> <td>1.01</td> <td>0.78</td> <td>0.78</td> <td>0.79</td> <td>0.58</td> <td>1.28</td> </tr> <tr> <td>Aug</td> <td>0.74</td> <td>0.94</td> <td>0.58</td> <td>0.87</td> <td>0.52</td> <td>1.67</td> </tr> <tr> <td>Sep</td> <td>0.75</td> <td>N/A</td> <td>0.58</td> <td>N/A</td> <td>0.69</td> <td>N/A</td> </tr> <tr> <td>Oct</td> <td>0.86</td> <td>N/A</td> <td>0.72</td> <td>N/A</td> <td>0.94</td> <td>N/A</td> </tr> <tr> <td>Nov</td> <td>0.69</td> <td>N/A</td> <td>0.79</td> <td>N/A</td> <td>0.85</td> <td>N/A</td> </tr> <tr> <td>Dec</td> <td>1.14</td> <td>N/A</td> <td>1.01</td> <td>N/A</td> <td>0.98</td> <td>N/A</td> </tr> </tbody> </table> <p>The estates have established the management plan to optimize the usage of diesel and documented in the Pollution and Emission Management Plan and Environmental Management Plan.</p> <p>Among the implementation of the management plan as follows:</p> <ol style="list-style-type: none"> 1. To reduce the consumption of diesel and, the estates monitor the vehicles conditions, maintenance and inspection. Reviewed the 	Month	Consumption / ton FFB						Palong		Kemedak		UMAC		2020	2021	2020	2021	2020	2021	Jan	2.35	1.43	1.84	1.11	2.62	1.05	Feb	1.84	1.18	1.09	0.75	1.48	1.08	Mar	1.18	0.97	1.16	0.91	1.59	0.80	Apr	1.10	1.04	0.63	1.01	0.69	0.96	May	1.17	0.96	0.75	0.71	0.68	0.95	Jun	1.07	0.80	0.99	1.05	0.81	1.18	Jul	1.01	0.78	0.78	0.79	0.58	1.28	Aug	0.74	0.94	0.58	0.87	0.52	1.67	Sep	0.75	N/A	0.58	N/A	0.69	N/A	Oct	0.86	N/A	0.72	N/A	0.94	N/A	Nov	0.69	N/A	0.79	N/A	0.85	N/A	Dec	1.14	N/A	1.01	N/A	0.98	N/A	<p>Complied</p>
Month	Consumption / ton FFB																																																																																																								
	Palong		Kemedak		UMAC																																																																																																				
	2020	2021	2020	2021	2020	2021																																																																																																			
Jan	2.35	1.43	1.84	1.11	2.62	1.05																																																																																																			
Feb	1.84	1.18	1.09	0.75	1.48	1.08																																																																																																			
Mar	1.18	0.97	1.16	0.91	1.59	0.80																																																																																																			
Apr	1.10	1.04	0.63	1.01	0.69	0.96																																																																																																			
May	1.17	0.96	0.75	0.71	0.68	0.95																																																																																																			
Jun	1.07	0.80	0.99	1.05	0.81	1.18																																																																																																			
Jul	1.01	0.78	0.78	0.79	0.58	1.28																																																																																																			
Aug	0.74	0.94	0.58	0.87	0.52	1.67																																																																																																			
Sep	0.75	N/A	0.58	N/A	0.69	N/A																																																																																																			
Oct	0.86	N/A	0.72	N/A	0.94	N/A																																																																																																			
Nov	0.69	N/A	0.79	N/A	0.85	N/A																																																																																																			
Dec	1.14	N/A	1.01	N/A	0.98	N/A																																																																																																			

MSPO Public Summary Report
Revision 1 (Feb 2020)

Criterion / Indicator		Assessment Findings	Compliance						
		<p>daily inspection records for vehicle no. F89, F84 and F83 for the month of August 2021</p> <p>2. The estate conducted Pollution Control Device monitoring and cleaning on monthly basis. Reviewed the monitoring records for the month on June, July and August 2021.</p> <p>3. To reduce the consumption of diesel and, the estates monitor the vehicles conditions, maintenance and inspection. Reviewed the daily inspection records for vehicle no. F68 and T16.</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>The estimate for the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations inclusive of fuel use by contractors, including all transport and machinery operations. The baseline was established base on average 3 previous year fuel usage.</p>	Complied						
4.5.2.3	<p>The use of renewable energy should be applied where possible.</p> <p>- Minor compliance -</p>	<p>No opportunities of renewable energy usage in the estate visited.</p>	Not applicable						
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>- Major compliance -</p>	<p>The estates have identified the waste products and source pollution and documented in Waste Management Plan. The plan was reviewed on annually basis. The waste has been identified as follows:</p> <p><u>Scheduled Waste</u></p> <table border="1"> <thead> <tr> <th>Waste type</th> <th>Source</th> </tr> </thead> <tbody> <tr> <td>Empty chemical containers (SW409)</td> <td>Chemical Store</td> </tr> <tr> <td>Empty chemical packaging (SW 409)</td> <td></td> </tr> </tbody> </table>	Waste type	Source	Empty chemical containers (SW409)	Chemical Store	Empty chemical packaging (SW 409)		Complied
Waste type	Source								
Empty chemical containers (SW409)	Chemical Store								
Empty chemical packaging (SW 409)									

MSPO Public Summary Report
Revision 1 (Feb 2020)

Criterion / Indicator		Assessment Findings		Compliance
		Empty hydrocarbon containers (SW 409)	Workshop	
		Batteries (SW 102)		
		Spent oil (SW 305)		
		Hydrocarbon / pesticide spillage (SW 408)		
		Contaminated soil (leakage / spillage during transfer) (SW 408)		
		Contaminated rags / sacks (SW 410)	Fertilizer store, Chemical store	
		Broken spray equipment (SW 409)	Spray equipment	
		Waste water (PCD) (SW 307)	PCD	
		Worn PPE (SW 410)	PPE used by workers	
		Liquid		
		Mixture of scheduled and non-scheduled waste (SW 422)	Any workstation	
		Expired chemical (SW 430)	Chemical store, Fertilizer store	
		Waste water (cleaning - lubricant store, Workshop wash-down) (SW 307)	Lubricant store, Workshop	
		Medical		
		Used dressing materials (e.g. Gauze, lint & gloves, COVID-19 test kit etc.) and needles (SW 404)	Clinic	
		Broken computer equipment (SW 110)	Office	
		Spent bulbs, Electrical waste (SW 110/SW 109)		

Criterion / Indicator		Assessment Findings	Compliance																																			
		<p><u>Non-Scheduled Waste</u></p> <table border="1"> <tr> <td>Waste type</td> <td>Source</td> </tr> <tr> <td>Domestic</td> <td rowspan="5">Linesite</td> </tr> <tr> <td>Plastics, Bottles (Recyclable material)</td> </tr> <tr> <td>Garden waste</td> </tr> <tr> <td>Kitchen waste</td> </tr> <tr> <td>Scrap</td> </tr> <tr> <td>Used welding rod & tools</td> <td rowspan="3">Workshop</td> </tr> <tr> <td>Broken metal equipment's</td> </tr> <tr> <td>Broken vehicle or machine</td> </tr> <tr> <td>Empty Bags</td> <td></td> </tr> <tr> <td>Empty Fertilizer bags</td> <td>Process of manuring</td> </tr> <tr> <td>Palm byproducts</td> <td></td> </tr> <tr> <td>Pruned frond</td> <td>Process of pruning</td> </tr> <tr> <td>Liquid Waste</td> <td></td> </tr> <tr> <td>Effluent Discharge (land)</td> <td>Furrow</td> </tr> <tr> <td>Septic tank overflow & spillage</td> <td>Linesite</td> </tr> <tr> <td>Rubber Materials</td> <td></td> </tr> <tr> <td>Tyre / broken rubber equipment</td> <td>Workshop</td> </tr> <tr> <td>Office</td> <td></td> </tr> <tr> <td>Used Paper</td> <td rowspan="2">Office</td> </tr> <tr> <td>Spent printer cartridges</td> </tr> </table>	Waste type	Source	Domestic	Linesite	Plastics, Bottles (Recyclable material)	Garden waste	Kitchen waste	Scrap	Used welding rod & tools	Workshop	Broken metal equipment's	Broken vehicle or machine	Empty Bags		Empty Fertilizer bags	Process of manuring	Palm byproducts		Pruned frond	Process of pruning	Liquid Waste		Effluent Discharge (land)	Furrow	Septic tank overflow & spillage	Linesite	Rubber Materials		Tyre / broken rubber equipment	Workshop	Office		Used Paper	Office	Spent printer cartridges	
Waste type	Source																																					
Domestic	Linesite																																					
Plastics, Bottles (Recyclable material)																																						
Garden waste																																						
Kitchen waste																																						
Scrap																																						
Used welding rod & tools	Workshop																																					
Broken metal equipment's																																						
Broken vehicle or machine																																						
Empty Bags																																						
Empty Fertilizer bags	Process of manuring																																					
Palm byproducts																																						
Pruned frond	Process of pruning																																					
Liquid Waste																																						
Effluent Discharge (land)	Furrow																																					
Septic tank overflow & spillage	Linesite																																					
Rubber Materials																																						
Tyre / broken rubber equipment	Workshop																																					
Office																																						
Used Paper	Office																																					
Spent printer cartridges																																						
4.5.3.2	<p>A waste management plan to avoid or reduce pollution shall be developed and implemented. The waste management plan should include measures for:</p> <p>a) Identifying and monitoring sources of waste and pollution</p> <p>b) Improving the efficiency of resource utilization and recycling</p>	<p>The estates have established waste management plan as per waste identification. The plan was reviewed on annually basis and the latest review was conducted on 01/08/2021. Reviewed the implementation of the management plan as follows:</p> <p><u>Palong Estate</u></p>	Complied																																			

MSPO Public Summary Report
Revision 1 (Feb 2020)

Criterion / Indicator		Assessment Findings	Compliance
	<p>of potential wastes as nutrients or converting them into value-added by-products</p> <p>- Major compliance -</p>	<ol style="list-style-type: none"> 1. The monitor the inventory of scheduled waste and reported to DOE through E-SWISS. Sighted the inventory records for the month June and July 2021. 2. The estate monitors the inventory of empty pesticides container. The empty containers were triple rinse and reuse for premix chemical containers. Reviewed the inventory records for the month of July and August 2021. 3. The estate continuously promoted the 3R program. Reviewed the records of recycle waste sold as per official receipt no. 230229 dated 25/08/2021. <p><u>Kemedak Estate</u></p> <ol style="list-style-type: none"> 1. The estate continuously promoted the 3R program. Reviewed the records of recycle waste sold as per official receipt no. dated 30/03/2021. 2. The estate conducted training on triple rinsing. Reviewed the training records dated 24/02/2021. 3. The estate monitors the inventory of triple rinse empty pesticide containers on monthly basis. Reviewed the records for the month of June, July and August 2021. <p><u>UMAC Estate</u></p> <ol style="list-style-type: none"> 1. The estate monitors the inventory of triple rinse empty pesticide containers on monthly basis. Reviewed the records for the month of June, July and August 2021. 2. The estate conducted training on triple rinsing. Reviewed the training records dated 18/04/2021. 	

Criterion / Indicator		Assessment Findings	Compliance																										
		3. The estate continuously promoted the 3R program. Reviewed the records of recycle waste sold as per official receipt no. dated 18/08/2021.																											
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>	<p>Kulim (Malaysia) Berhad has established SOP for scheduled waste handling documented in Work Instruction: Scheduled Waste, refer document no. SPO/WI/06 issue no. 1, rev. 0 dated 01/10/2020.</p> <p>The estates have a proper Scheduled Waste Store for storing scheduled waste until time of disposal by DOE authorized waste disposal contractor.</p> <p>All the records were found adequate as per required by EQ (Scheduled Waste) Regulations 2005.</p> <p>Inventory for all scheduled waste generated were recorded and reported to DOE through E-SWISS. Sighted the sampled scheduled waste disposal records:</p> <p><u>Palong Estate</u></p> <table border="1"> <thead> <tr> <th>Date</th> <th>SW</th> <th>Consignment Note no.</th> </tr> </thead> <tbody> <tr> <td rowspan="5">08/07/2021</td> <td>305</td> <td>2021070808AQK6EM</td> </tr> <tr> <td>409</td> <td>2021070808F9DPEL</td> </tr> <tr> <td>410</td> <td>2021070808XA96Q4</td> </tr> <tr> <td>306</td> <td>2021070808ZLOK7Q</td> </tr> <tr> <td>409</td> <td>2021070820HW2FEU</td> </tr> </tbody> </table> <p><u>Kemedak Estate</u></p> <table border="1"> <thead> <tr> <th>Date</th> <th>SW</th> <th>Consignment Note no.</th> </tr> </thead> <tbody> <tr> <td rowspan="4">08/07/2021</td> <td>306</td> <td>2021071110GHKFCA</td> </tr> <tr> <td>409</td> <td>2021071110UV6B4T</td> </tr> <tr> <td>109</td> <td>2021071110IB5DU3</td> </tr> <tr> <td>305</td> <td>2021071110AYZMP2</td> </tr> </tbody> </table>	Date	SW	Consignment Note no.	08/07/2021	305	2021070808AQK6EM	409	2021070808F9DPEL	410	2021070808XA96Q4	306	2021070808ZLOK7Q	409	2021070820HW2FEU	Date	SW	Consignment Note no.	08/07/2021	306	2021071110GHKFCA	409	2021071110UV6B4T	109	2021071110IB5DU3	305	2021071110AYZMP2	Complied
Date	SW	Consignment Note no.																											
08/07/2021	305	2021070808AQK6EM																											
	409	2021070808F9DPEL																											
	410	2021070808XA96Q4																											
	306	2021070808ZLOK7Q																											
	409	2021070820HW2FEU																											
Date	SW	Consignment Note no.																											
08/07/2021	306	2021071110GHKFCA																											
	409	2021071110UV6B4T																											
	109	2021071110IB5DU3																											
	305	2021071110AYZMP2																											

Criterion / Indicator		Assessment Findings			Compliance
			307	2021071110VSN8WF	
			408	2021071110IF5R6Z	
			410	2021071111VSQR5Y	
		<u>UMAC Estate</u>			
		Date	SW	Consignment Note no.	
		02/04/2021	305	100342-003	
			306	100342-006	
			307	100342-008	
			410	100342-002	
			408	100342-007	
			109	100342-005	
			409	100342-001	
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>	<p>Empty pesticides container was identified as recycle waste. All empty pesticides containers were triple rinse, puncture and stored at designated stored before disposed to licensed contractors, G-Planter Sdn. Bhd. reviewed the disposal records as follows:</p> <ol style="list-style-type: none"> Palong Estate: UPPCR Collection Records Forms dated 29/11/2020 Kemedak Estate: UPPCR Collection Records Forms dated 29/11/2020 UMAC Estate: UPPCR Collection Records Forms dated 24/10/2020 			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>	<p>Domestic waste was collected two times a week and disposed at the designated landfill. Reviewed the collection records July and August 2021.</p>			Complied
Criterion 4.5.4: Reduction of pollution and emission					

MSPO Public Summary Report
Revision 1 (Feb 2020)

Criterion / Indicator		Assessment Findings	Compliance											
4.5.4.1	An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, scheduled wastes, solid wastes and effluent. - Major compliance -	The mill has conducted assessment of all polluting activities in the Environmental Aspect Impact and Environmental Impact Evaluation.	Complied											
4.5.4.2	An action plan to reduce identified significant pollutants and emissions shall be established and implemented. - Major compliance -	The estates have established Reduction of Pollution and Emission Management Plan. Reviewed the implementation of the management plan as follows: 1. The estates monitor the vehicles conditions, maintenance and inspection. Reviewed the daily inspection records for vehicle no. F89, F84 and F83 for the month of August 2021 2. The estates maintain records of energy usage. The monitoring of non-renewable energy usage was conducted on monthly basis. Reviewed the records FY 2020 and 2021.	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: 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,	The estates have established a water management plan documented in Estates Water Management Plan dated 01/08/2021. In the management plan stated the source of water, mill activity, water use, possible threat, action plan, timeline, monitoring records and person responsible. The action plan focusing on possible threats such as water pollution, drought, capacity of water reduces in reservoir, flood interruption/clogging of water flow at drainage system and wastage of water. Among the implementation of the management plan as follows: 1. The estates monitor the water consumption on monthly basis. reviewed the records as follows: <table border="1" data-bbox="1093 1326 1872 1396"> <thead> <tr> <th rowspan="2">Month</th> <th colspan="3">Consumption</th> </tr> <tr> <th>Palong</th> <th>Kemedak</th> <th>UMAC</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Month	Consumption			Palong	Kemedak	UMAC					Complied
Month	Consumption													
	Palong	Kemedak	UMAC											

MSPO Public Summary Report
Revision 1 (Feb 2020)

Criterion / Indicator		Assessment Findings						Compliance	
	<p>maintenance of equipment to reduce leakage, collection of rainwater, etc.).</p> <p>d. Protection of water courses and wetlands, including maintaining and restoring appropriate riparian buffer zones at or before planting or replanting, along all natural waterways within the estate.</p> <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>		2020	2021	2020	2021	2020	2021	
		Jan	3204	3548	1465	1785	2289	2088	
		Feb	3461	3548	1700	1745	2113	1601	
		Mar	N/A	3210	1425	1860	1345	2184	
		Apr	7453	3775	1260	1860	1937	1898	
		May	3860	3774	1235	1860	2469	2179	
		Jun	4163	3989	1317	1800	2218	1738	
		Jul	3869	3498	790	1795	1976	1070	
		Aug	3723	3845	935	1795	1909	1799	
		Sep	3838	N/A	939	N/A	1917	N/A	
		Oct	3366	N/A	1815	N/A	2068	N/A	
		Nov	3354	N/A	1845	N/A	2506	N/A	
		Dec	3260	N/A	1840	N/A	2294	N/A	
		<p>2. The estates monitor the river water quality during the month of fertiliser application to ensure the activity doesn't affect the river water quality. Reviewed the test results as follows:</p> <p><u>Palong Estate</u> Report no. WI/2021/08/83 dated 27/08/2021</p> <p><u>Kemedak Estate</u> Report no. WI/2021/08/366 dated 05/08/2021</p> <p>The estates have established buffer zone for river flow through the estate. The buffer zone was demarcated with blue and white pole. Reviewed the picture of river buffer zone for Sg. Chemar, Sg. Seraya and Sg. Perigi.</p>							
4.5.5.2	No construction of bunds, weirs and dams across main rivers or waterways passing through an estate.	No construction of bunds, weirs and dams across main rivers or waterways passing through an estate.						Complied	

Criterion / Indicator		Assessment Findings	Compliance																								
	- Minor compliance -																										
4.5.5.3	Water harvesting practices should be implemented (e.g. water from road-side drains can be directed and stored in conservation terraces and various natural receptacles). - Minor compliance -	The practice water harvesting of water from road-side drains being directed and stored in conservation roadside pits in estates.	Complied																								
Criterion 4.5.6: Status of rare, threatened, or endangered species and high biodiversity value																											
4.5.6.1	Information shall be collated that includes both the planted area itself and relevant wider landscape-level considerations (such as wildlife corridors). This information should cover: a) Identification of high biodiversity value habitats, such as rare and threatened ecosystems, that could be significantly affected by the grower(s) activities. 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. - Major compliance -	<p>Kulim (Malaysia) Berhad has conducted HCV assessment as per Rapid Biodiversity Assessment dated for Palong and Kemedak Estate and UMAC Estate dated February 2013 by A.J.F.M Dekker. As per reports, the HCV identified as follows:</p> <p><u>Palong Estate</u></p> <table border="1"> <tr> <td>Habitat</td> <td>Within Estate</td> <td>None</td> </tr> <tr> <td></td> <td>Outside estate</td> <td>None</td> </tr> <tr> <td>Wildlife</td> <td>Within Estate</td> <td>None</td> </tr> <tr> <td></td> <td>Outside estate</td> <td>None</td> </tr> </table> <p><u>Kemedak Estate</u></p> <table border="1"> <tr> <td>Habitat</td> <td>Within Estate</td> <td>Possibly reservoir</td> </tr> <tr> <td></td> <td>Outside estate</td> <td>None</td> </tr> <tr> <td>Wildlife</td> <td>Within Estate</td> <td>None</td> </tr> <tr> <td></td> <td>Outside estate</td> <td>Rhinoceros Hornbill, Binturong, Black Giant Squirrel and Silvered Leaf Monkey previously known from northeast tip shared with Sepang Loi; now rather doubtful as jungle on boundary recently cleared</td> </tr> </table>	Habitat	Within Estate	None		Outside estate	None	Wildlife	Within Estate	None		Outside estate	None	Habitat	Within Estate	Possibly reservoir		Outside estate	None	Wildlife	Within Estate	None		Outside estate	Rhinoceros Hornbill, Binturong, Black Giant Squirrel and Silvered Leaf Monkey previously known from northeast tip shared with Sepang Loi; now rather doubtful as jungle on boundary recently cleared	Complied
Habitat	Within Estate	None																									
	Outside estate	None																									
Wildlife	Within Estate	None																									
	Outside estate	None																									
Habitat	Within Estate	Possibly reservoir																									
	Outside estate	None																									
Wildlife	Within Estate	None																									
	Outside estate	Rhinoceros Hornbill, Binturong, Black Giant Squirrel and Silvered Leaf Monkey previously known from northeast tip shared with Sepang Loi; now rather doubtful as jungle on boundary recently cleared																									

MSPO Public Summary Report
Revision 1 (Feb 2020)

Criterion / Indicator		Assessment Findings	Compliance												
		<p><u>UMAC Estate</u></p> <table border="1"> <tr> <td>Habitat</td> <td>Within Estate</td> <td>None</td> </tr> <tr> <td></td> <td>Outside estate</td> <td>None</td> </tr> <tr> <td>Wildlife</td> <td>Within Estate</td> <td>None</td> </tr> <tr> <td></td> <td>Outside estate</td> <td>None</td> </tr> </table> <p>The estate has established biodiversity hotspot area and established Biodiversity Improvement Plan.</p>	Habitat	Within Estate	None		Outside estate	None	Wildlife	Within Estate	None		Outside estate	None	
Habitat	Within Estate	None													
	Outside estate	None													
Wildlife	Within Estate	None													
	Outside estate	None													
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>As per Rapid Biodiversity Assessment dated for Palong and Kemedak Estate and UMAC Estate dated February 2013 by A.J.F.M Dekker no RTE or HCV identified within the estates.</p> <p>The estate continuously promotes the importance of HCV and RTE species. Reviewed the awareness training conducted as follows:</p> <ol style="list-style-type: none"> 1. HCV/Biodiversity briefing for Palong Estate dated 21/01/2021 2. HCV/Biodiversity briefing for Kemedak Estate dated 16/05/2021 3. HCV/Biodiversity briefing for UMAC Estate dated 02/07/2021 	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>The estates have established Biodiversity Improvement Plan. The plan was divided into immediate action plan and long-term strategies. In the plan stated the action, completion date and person responsible.</p> <p>Reviewed the implementation of the management plan as follows:</p> <ol style="list-style-type: none"> 1. The estates conducted the animal sighting on monthly basis. Reviewed the animal sighting records reported monthly to the Sustainability and Quality Dept. for the month of June, July and August 2021. 	Complied												

MSPO Public Summary Report
Revision 1 (Feb 2020)

Criterion / Indicator		Assessment Findings	Compliance
		2. The estates monitor the biodiversity hotspot area on monthly basis. Reviewed the monitoring records for the month of July and August 2021.	
Criterion 4.5.7: Zero burning practices			
4.5.7.1	Use of fire for waste disposal and for preparing land for oil palm cultivation or replanting shall be avoided except in specific situations, as identified in regional best practice. - Major compliance -	As stated in the Kulim Sustainability Handbook under section Pollution Management stated as follows: "The Group's operation has put into place Zero Burning techniques in its replanting programs"	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 -	No open burning noted based on the records on the land clearing and felling for the replanting at visited estates. Method of land clearing and preparation was used such as felling & chipping, cambering/land forming and path construction.	Not applicable
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 -	No controlled burning noted based on the records on the land clearing and felling for the replanting at visited estates. Method of land clearing and preparation was used such as felling & chipping, cambering/land forming and path construction	Not applicable
4.5.7.4	Previous crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched. - Minor compliance -	Noted based on the records on the land clearing and felling for the replanting at visited estates, method of land clearing and preparation was used such as felling & chipping, cambering/land forming and path construction.	Complied
4.6 Principle 6: Best Practices			
Criterion 4.6.1: Site Management			

Criterion / Indicator		Assessment Findings	Compliance										
4.6.1.1	Standard operating procedures shall be appropriately documented and consistently implemented and monitored. - Major compliance -	<p>Kulim (Malaysia) Berhad has established Standard Operating Procedure as guidance for daily operation for the mills and estates.</p> <p>The estates hold 3 SOPs as follows:</p> <ol style="list-style-type: none"> 1. Agriculture Manual updated 2019 (for Plantations) 2. Sustainable Management System dated 2020 3. Safety Work Procedure dated 2009 <p>The management has established a system to monitor the mill operation such as Internal Audit, Operational Checklist, Workplace Inspection, Management Review Meeting and Mill/Estates Inspection Visit.</p>	Complied										
4.6.1.2	Where oil palm is grown within permitted levels on sloping land, appropriate soil conservation measures shall be implemented to prevent both soil erosion as well as siltation of drains and waterways. Measures shall be put in place to prevent contamination of surface and groundwater through runoff of either soil, nutrients or chemicals. - Major compliance -	<p>Where planting is on slope, construction of terraces was in accordance to guidance in the Agricultural Manual. The guidance for planting on slope is as follows:</p> <table border="1"> <thead> <tr> <th>Slope°</th> <th>Terrace width</th> </tr> </thead> <tbody> <tr> <td><2°</td> <td>Straight Planting</td> </tr> <tr> <td>2 – 5°</td> <td>Straight planting. Water Conservation terraces at 32m interval</td> </tr> <tr> <td>6 – 15°</td> <td>5.00</td> </tr> <tr> <td>16 – 25°</td> <td>3.60</td> </tr> </tbody> </table> <p>Areas with greater than 25-degree slope are not to be planted but be left for biodiversity purposes. Among the soil conservation measures implemented to prevent soil erosion and siltation were construction of terrace, planting of cover crop and construction of roadside drains. Planting terraces had been constructed where slope >10°.</p>	Slope°	Terrace width	<2°	Straight Planting	2 – 5°	Straight planting. Water Conservation terraces at 32m interval	6 – 15°	5.00	16 – 25°	3.60	Complied
Slope°	Terrace width												
<2°	Straight Planting												
2 – 5°	Straight planting. Water Conservation terraces at 32m interval												
6 – 15°	5.00												
16 – 25°	3.60												

Criterion / Indicator		Assessment Findings	Compliance																								
4.6.1.3	A visual identification or reference system shall be established for each field. - Major compliance -	Due to the ongoing COVID-19 Pandemic, onsite assessment was unable to be conducted and a remote assessment audit was conducted instead. Therefore, the fields were unable to be physically visited. Nevertheless, the management has provided photo evidence of Fields Identification which clearly states the Field Number and Hectarage.	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 -	Annual business plan in the form of annual budget and the projection for 5 years prepared as guidance for future planning. Sighted the annual budget FY 2021 and business plan FY 2022 – FY 2026. The business plan includes FFB yield, CPO, OER and KER, costs of production, etc.	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 -	The estates have long range replanting program. Replanting planned for the palm older than 25 years, non-performance field (yield) and ganoderma infected palm. Observed the replanting program for the next 5 financial year as follows: <table border="1" data-bbox="1048 1011 1751 1145"> <thead> <tr> <th>Estate</th> <th>2021</th> <th>2022</th> <th>2023</th> <th>2024</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td>Palong</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> </tr> <tr> <td>Kemedak</td> <td>0.00</td> <td>127.81</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> </tr> <tr> <td>UMAC</td> <td>22.68</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> </tr> </tbody> </table>	Estate	2021	2022	2023	2024	2025	Palong	0.00	0.00	0.00	0.00	0.00	Kemedak	0.00	127.81	0.00	0.00	0.00	UMAC	22.68	0.00	0.00	0.00	0.00	Complied
Estate	2021	2022	2023	2024	2025																						
Palong	0.00	0.00	0.00	0.00	0.00																						
Kemedak	0.00	127.81	0.00	0.00	0.00																						
UMAC	22.68	0.00	0.00	0.00	0.00																						
4.6.2.3	The business or management plan may contain: a) Attention to quality of planting materials and FFB b) Crop projection: site yield potential, age profile, FFB yield trends c) Cost of production: cost per tonne of FFB d) Price forecast	Annual business plan in the form of annual budget and the projection for 5 years prepared as guidance for future planning. Sighted the annual budget FY 2021 and business plan FY 2022 – FY 2026. The business plan includes FFB yield, CPO, OER and KER, costs of production, etc.	Complied																								

MSPO Public Summary Report
Revision 1 (Feb 2020)

Criterion / Indicator		Assessment Findings	Compliance
	e) e) Financial indicators: cost benefit, discounted cash flow, return on investment - Major compliance -		
4.6.2.4	The management plan shall be effectively implemented and the achievement of the goals and objectives shall be regularly monitored, periodically reviewed and documented. - Major compliance -	The management plan was effectively implemented, and achievements of the goals and objectives regularly monitored, periodically reviewed and documented by performance monitoring. The estates' performance was recorded in the monthly progress reports. Details on the actual vs budget i.e. crop production, fixed and direct cost are shown therein. The management also provides variance report on the performance and reviewed monthly.	Complied
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 of the work was stated in the Section 5 of Schedule 1 and Appendix B of the agreement. Prior to the payment, the contractor is required to submit invoices and payment of fees will be made within 30 days from the date of certification of the submitted invoices. Phone interviewed with the contractor confirmed that payment was made promptly.	Complied
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. - Major compliance -	Sampled of the payment records for contractors as below: i. INV# KLSP009 dated 30/08/2021; Payment Voucher# 21000420 dated 03/09/2021 ii. Company No.: NS 0086220-T dated 31/08/2021; Payment Voucher# 21000421 dated 03/09/2021 iii. INV# 2021020 dated 30/08/2021; Payment Voucher# 21000413 dated 03/09/2021.	Complied

MSPO Public Summary Report
Revision 1 (Feb 2020)

Criterion / Indicator		Assessment Findings	Compliance
		iv. INV# 2021021 dated 30/08/2021; Payment Voucher# 21000412 dated 03/09/2021. v. INV# LU-08/2021 A dated 31/08/2021; Payment Voucher# 21000417 dated 07/09/2021. vi. INV# 00082021 dated 31/08/2021; Payment Voucher# 21000418 dated 07/09/2021.	
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. - Major compliance -	The contractors have acknowledged on the contract agreement and addendum of agreement to comply with the terms and conditions for complying with all RSPO, ISCC, MSPO requirements related to the execution of the contract. The contractors have been briefed on the MSPO requirements prior to work. This has been confirmed with phone interviewed with the contractors.	Complied
4.6.4.2	The management shall provide evidence of agreed contracts with the contractor. - Major compliance -	The estates have engaged contractors for works such as harvesting, loading and transporting FFB. Sampled of the agreement as below: <ul style="list-style-type: none"> i. Contract No.: MPSB/PALONG 2/2018 dated 27/01/2019 for loading & transporting FFB (internal) which completes on 30/09/2021. ii. Contract No.: MPSB/PALONG 2/156/2019 for harvesting of FFB in field P13 in Palong Estate which completion date is 31/12/2021. iii. Contract No.: MPSB/KEMEDAK 3/2017 dated 05/02/2018 harvesting of FFB in P10 and P11 in Kemedak Estate which completion date is 31/12/2023. iv. Contract No.: MPSB/KEMEDAK 3/2017 dated 06/11/2017 for loading & transporting FFB from field to mill which completes on 31/12/2022. 	Complied

MSPO Public Summary Report
Revision 1 (Feb 2020)

Criterion / Indicator		Assessment Findings	Compliance
		v. Contract No.: MPSB/UMAC 1/74/2020 dated 01/07/2020 harvesting of FFB in P04 in UMAC Estate which completion date is 30/06/2023. vi. Contract No.: MPSB/UMAC 2/17/2019 dated 01/07/2020 harvesting of FFB in P08 and P09 in UMAC Estate which completion date is 31/10/2021.	
4.6.4.3	The management shall accept MSPO approved auditors to verify assessments through a physical inspection if required. - Minor compliance -	The contractors have acknowledged in the contract agreement, under Clause 6 where all the contract operation perform by any appointed contractors & sub-contractors in the certified mill or estates is subjected to any certification audit 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 -	Control points applicable being observed by estate management as per sighted sample agreements. Evidence of agreed contracts are available.	Complied
4.7 Principle 7: Development of new planting			
Criterion 4.7.1: High biodiversity value			
4.7.1.1	Oil palm shall not be planted on land with high biodiversity value unless it is carried out in compliance with the National and/or State Biodiversity Legislation. - Major compliance -	There is no development of new planting at visited estate.	Not applicable
4.7.1.2	No conversion of Environmentally Sensitive Areas (ESAs) to oil palm as required under Peninsular Malaysia's National Physical	There is no development of new planting at visited estate.	Not applicable

MSPO Public Summary Report
Revision 1 (Feb 2020)

Criterion / Indicator		Assessment Findings	Compliance
	Plan (NPP) and the Sabah Forest Management Unit under the Sabah Forest Management License Agreement. For Sabah and Sarawak, new planting or replanting of an area 500ha or more requires an EIA. For areas below 500ha but above 100ha, a Proposal for Mitigation Measures (PMM) is required. - Major compliance -		
Criterion 4.7.2: Peat Land			
4.7.2.1	New planting and replanting may be developed and implemented on peat land as per MPOB guidelines on peat land development or industry best practice. - Major compliance -	There is no development of new planting at visited estate.	Not applicable
Criterion 4.7.3: Social and Environmental Impact Assessment (SEIA)			
4.7.3.1	A comprehensive and participatory social and environmental impact assessment shall be conducted prior to establishing new plantings or operations. - Major compliance -	There is no development of new planting at visited estate.	Not applicable
4.7.3.2	SEIAs shall include previous land use or history and involve independent consultation as per national and state regulations, via participatory methodology which includes external stakeholders. - Major compliance -	There is no development of new planting at visited estate.	Not applicable
4.7.3.3	The results of the SEIA shall be incorporated into an appropriate management plan and operational procedures developed, implemented, monitored and reviewed.	There is no development of new planting at visited estate.	Not applicable

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -		
4.7.3.4	Where the development includes smallholder schemes of above 500ha in total or small estates, the impacts and implications of how each scheme or small estate is to be managed should be documented and a plan to manage the impacts developed, implemented, monitored and reviewed. - Minor compliance -	There is no development of new planting at visited estate.	Not applicable
Criterion 4.7.4: Soil and topographic information			
4.7.4.1	Information on soil types shall be adequate to establish the long-term suitability of the land for oil palm cultivation. - Major compliance -	There is no development of new planting at visited estate.	Not applicable
4.7.4.2	Topographic information shall be adequate to guide the planning of planting programmes, drainage and irrigation systems, roads and other infrastructure. - Major compliance -	There is no development of new planting at visited estate.	Not applicable
Criterion 4.7.5: Planting on steep terrain, marginal and fragile soils			
4.7.5.1	Extensive planting on steep terrain, marginal and fragile soils shall be avoided unless permitted by local, state and national laws. - Major compliance -	There is no development of new planting at visited estate.	Not applicable
4.7.5.2	Where planting on fragile and marginal soils is proposed, plans shall be developed and implemented to protect them and to	There is no development of new planting at visited estate.	Not applicable

Criterion / Indicator		Assessment Findings	Compliance
	minimize adverse impacts (e.g. hydrological) or significantly increased risks (e.g. fire risk) in areas outside the plantation. - Major compliance -		
4.7.5.3	Marginal and fragile soils, including excessive gradients and peat soils, shall be identified prior to conversion. - Major compliance -	There is no development of new planting at visited estate.	Not applicable
Criterion 4.7.6: Customary land			
4.7.6.1	No new plantings are established on recognised customary land without the owners' free, prior and informed consent, dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions. - Major compliance -	There is no development of new planting at visited estate.	Not applicable
4.7.6.2	Where new plantings on recognised customary lands are acceptable, management plans and operations should maintain sacred sites. - Minor compliance -	There is no development of new planting at visited estate.	Not applicable
4.7.6.3	Where recognized customary or legally owned lands have been taken-over, the documentary proof of the transfer of rights and of payment or provision of agreed compensation shall be made available. - Major compliance -	There is no development of new planting at visited estate.	Not applicable
4.7.6.4	The owner of recognised customary land shall be compensated for any agreed land acquisitions and relinquishment of rights, subject to their free prior informed consent and negotiated	There is no development of new planting at visited estate.	Not applicable

Criterion / Indicator		Assessment Findings	Compliance
	agreement. - Major compliance -		
4.7.6.5	Identification and assessment of legal and recognised customary rights shall be documented. - Major compliance -	There is no development of new planting at visited estate.	Not applicable
4.7.6.6	A system for identifying people entitled to compensation and for calculating and distributing fair compensation shall be established and implemented. - Major compliance -	There is no development of new planting at visited estate.	Not applicable
4.7.6.7	The process and outcome of any compensation claims shall be documented and made publicly available. - Major compliance -	There is no development of new planting at visited estate.	Not applicable
4.7.6.8	Communities that have lost access and rights to land for plantation expansion should be given opportunities to benefit from the plantation development. - Minor compliance -	There is no development of new planting at visited estate.	Not applicable

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 -	Kulim (Malaysia) Berhad has established and maintained a policy on sustainable palm oil production approved by Executive Director, Mr Zulkifli Zakariah dated 30/11/2019. The policy was available in English and Bahasa Malaysia.	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 established policy has emphasized on the commitment to comply with all applicable legal requirements, contribute to local community development, and environmental consideration with the objective of improving the milling and estate operation. Briefing on policy was conducted frequently (e.g. dated 15/10/2020).	Complied
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 -	Internal audit was planned to be conducted at least once a year. For Palong Complex, internal audit was conducted on 14/07/2021 – 18/07/2021 which has covered RSPO, MSPO & ISCC Certification by 13 auditors to identify the strong and weak points and potential area for improvements. However, no non-conformance or opportunities for improvements raised.	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	Kulim (Malaysia) Berhad has established and maintained the procedure, Sustainable Management System, Internal Audit: SQD/SMS/3.2, issue: 1 dated 1/8/2020. The procedure is designed for	Complied

MSPO Public Summary Report
Revision 1 (Feb 2020)

	implement the necessary corrective action. - Major compliance -	all applicable sustainability standards requirements such as ISCC, RSPO, MSPO and management guideline to be used as audit criteria.	
4.1.2.3	Reports shall be made available to the management for their review. - Major compliance -	The internal audit report has distributed to the POM management and reported to Kulim (Malaysia) Berhad management. Refer to Sustainability Quality Department, Internal Audit – Non-Conformance Report (SQD-NCR-FORM)	Complied
Criterion 4.1.3 – Management Review			
4.1.3.1	The management shall periodically review the continuous suitability, adequacy and effectiveness of the requirements for effective implementation of MSPO and decide on any changes, improvement and modification. - Major compliance -	Management review was planned to be conducted at least once a year and it was conducted on 17/09/2021. The meeting was chaired by Mill Manager and attended by management representative. The minutes of the meeting and review presentation was sighted. Management review meeting agenda recorded such as - Internal and external audit findings - Action Plan for Non conformance - Changes that could affect the management system. - Customer feedback - Stakeholders consultations outcome - Continuous Improvement Plan	Complied
Criterion 4.1.4 – Continual Improvement			
4.1.4.1	The action plan for continual improvement shall be based on a consideration of the main social and environmental impact and opportunities for the company. - Major compliance -	The mill has established a continuous improvement plan which divided into Occupational Safety and Health, Environmental, Social and Productivity as per plan dated 01/09/2021. Among the plan as follows: 1. Installed distribution box using suitable MCB and ELCB 2. Increase the number of Surau program 3. Increase number of WOW activities	Complied

MSPO Public Summary Report
Revision 1 (Feb 2020)

		<p>4. Reduce shell consumption by using biogas</p> <p>5. Desludging pond using sludge dewatering system</p>	
4.1.4.2	<p>The company should establish a system to improve practices in line with new information and techniques; and for disseminating this information throughout the workforce.</p> <p>- Major compliance -</p>	<p>The mill obtained the information of new technique or new industry from Agronomy Advisory Services Dept. or from being members of various oil palm related association e.g. ISP, MPOA, Johor Planters Association (JPA), and relationship with suppliers.</p> <p>Latest adopted technology by the mill where the mill has completed the installation of sludge dewatering plant and commissioning on 02/09/2021.</p>	Complied
4.2 Principle 2: Transparency			
Criterion 4.2.1 – Transparency of information and documents relevant to MSPO requirements			
4.2.1.1	<p>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.</p> <p>- Major compliance -</p>	<p>Kulim (Malaysia) Berhad has developed Transparency Procedure with Doc. No.: SQD/SMS/1.0 dated 01/08/2020 where operating units to provide adequate information when requested by stakeholders on sustainability, social and legal issues when appropriate. Briefing of the adequate information was conducted on 23/09/2021 to all the stakeholders during stakeholder meeting via Microsoft Teams.</p>	Complied
4.2.1.2	<p>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.</p> <p>- Major compliance -</p>	<p>Palong Cocoa POM has implemented Enquiry Register Book to record any requests from stakeholders. There was no any request of information since Year 2016.</p> <p>The documents may be publicly available as listed in the procedure above are such as:</p> <ol style="list-style-type: none"> 1. Land title/ user rights 2. OSH plan 3. Plans and impact assessment relating to environmental and social impacts 	Complied

MSPO Public Summary Report
Revision 1 (Feb 2020)

		<p>4. HCV documentation 5. Pollution prevention and reduction plans 6. Details of Complaint and grievances 7. Public summary of certification assessment reports 8. Procedure for negotiation on compensation 9. Results of FPIC processes 10. HCS documentation 11. Continuous Improvement Plan 12. Company policies</p> <p>Besides, the stakeholders could access to company's website, http://www.Kulim.com.my/ to get the information such as annual reports and sustainability reports.</p>	
Criterion 4.2.2 – Transparent method of communication and consultation			
4.2.2.1	<p>Procedures shall be established for consultation and communication with the relevant stakeholders.</p> <p>- Major compliance -</p>	<p>Kulim (Malaysia) Berhad has established Consultation and Communication Procedure with Doc. No.: SQD/SMS/1.1 dated 01/08/2020 to ensure Kulim (Malaysia) Berhad has an open and transparent communication methods with local communities and other internal & external stakeholders. Modes of the communication are such as muster, meetings, campaigns, suggestion boxes, letter, email, social media, face to face communication and etc.</p>	Complied
4.2.2.2	<p>The management shall nominate management officials at the operating unit responsible for issues related to <i>indicator 1</i>.</p> <p>- Minor compliance -</p>	<p>Assistant Mill Manager has been appointed as Social Person In-charge and appointment letter dated 01/06/2021 was sighted.</p>	Complied
4.2.2.3	<p>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.</p>	<p>List of stakeholders was last updated on 01/09/2021 which has included group estates, contractors, suppliers, government authorities and local communities.</p>	Complied

MSPO Public Summary Report
Revision 1 (Feb 2020)

	- Major compliance -	A combine stakeholder meeting for Palong Complex was conducted on 23/09/2021 via Microsoft Teams due to COVID-19 pandemic outbreak. The stakeholders that involved such as government authorities, contractors, suppliers, neighboring plantations and local communities. Seen the participant list that attend the virtual meeting. Issues raised during the meeting were recorded in the meeting minutes. However, there was no issue raised by stakeholders of Palong Cocoa POM.	
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 -	Kulim (Malaysia) Berhad has developed Traceability Procedure with Doc. No.: SQD/SMS/1.2 dated 01/08/2020. The aim of the procedure is to ensure that the implementation of company’s sustainable management system (RSPO/ MSPO/ ISCC/ RSPO SCCS/ MSPO SCCS) is in line with the defined policies, procedures, and other requirements.	Complied
4.2.3.2	The management shall conduct regular inspections on compliance with the established traceability system. - Major compliance -	Mill Manager has been appointed as the person responsible for traceability system to comply with the requirements. Seen the appointment letter dated 15/09/2021. Inspection during the receiving of FFB and outgoing of CPO/ PK was conducted. The mill is using DOMAIN system to record the incoming of FFB and outgoing of CPO/ PK. Besides, Mill Advisor Inspection was carried out on 21-22/03/2021 to inspect the operation in mill included the traceability system.	Complied
4.2.3.3	The management shall identified and assign suitable employees to implement and maintain traceability system. - Minor compliance -	Head of Operating Unit will be appointed as person responsible for traceability system. Therefore, Mill Manager has been appointed as the person responsible for traceability system to comply with the requirements. Seen the appointment letter dated 15/09/2021.	Complied
4.2.3.4	Records of storage, sales, delivery or transportation of crude palm oil and palm kernel shall be maintained. - Major compliance -	The records of CPO and PK sales has been verified. The despatch of the CPO and PK are determined by HQ Marketing and will be recorded into the DOMAIN System. The weighbridge operator will check the system before releasing the despatch. Palong Cocoa POM received FFB	Complied

**MSPO Public Summary Report
Revision 1 (Feb 2020)**

		<p>from own supplying estates and group estates. Sampled of the records of the FFB received as below:</p> <ul style="list-style-type: none"> i. Estate: Kemedak Estate dated 15/06/2021 DB A No.: 82393 W/B ticket# 159278 Weight: 5,940 kgs Field: P12K/6 ii. Estate: Mungka Estate dated 08/06/2021 DB A No.: 80294 W/B ticket# 158908 Weight: 4,040 kgs Field: P07/2 iii. Estate: Palong Estate dated 14/06/2021 DB A No.: 81602 W/B ticket# 159223 Weight: 6,360 kgs Field: P12/1 iv. Estate: UMAC Estate dated 30/06/2021 DB A No.: 37740 W/B ticket# 158908 Weight: 4,270 kgs Field: P03, P04, P06 and P0 	
--	--	---	--

**MSPO Public Summary Report
Revision 1 (Feb 2020)**

		<p>v. Estate: Sepang LOI Estate dated 16/06/2021 DB A No.: 75500 W/B ticket# 159335 Weight: 6,390 kgs Field: P04/2</p> <p>vi. Estate: Labis Bahru Estate dated 30/06/2021 DB A No.: 57400 W/B ticket# 160005 Weight: 32,890 kgs Field: P00, P13, P07, P05 and P99</p> <p>vii. Estate: Renggam Estate dated 05/06/2021 R No. A: 63041 W/B ticket# 158795 Weight: 21,200 kgs Field: P03, P14 and P17</p> <p>Sampled of the despatch weighbridge ticket as below: <u>CPO:</u></p> <p>i. Ticket No.: C09187 dated 17/09/2021 Nett Weight: 35,730 kgs Vehicle No.: JRX 1706 Customer: XXXXX</p>	
--	--	--	--

MSPO Public Summary Report
Revision 1 (Feb 2020)

		<ul style="list-style-type: none"> ii. Ticket No.: C09173 dated 10/09/2021 Nett Weight: 41,380 kgs Vehicle No.: NCE 2996 Customer: XXXXX <p><u>PK:</u></p> <ul style="list-style-type: none"> i. Ticket No.: K02364 dated 21/09/2021 Nett Weight: 40,420 kgs Vehicle No.: JPA 3222 Customer: XXXXX ii. Ticket No.: K02363 dated 20/09/2021 Nett Weight: 45,570 kgs Vehicle No.: BEP 1604 Customer: XXXXX 	
4.3 Principle 3: Compliance to legal requirements			
Criterion 4.3.1 – Regulatory requirements			
4.3.1.1	All operations shall be in compliance with applicable local, state, national and ratified international laws and regulations. - Major compliance -	<p>Palong Cocoa POM has obtained the following approval from <i>Jabatan Tenaga Kerja Semenanjung Malaysia</i> and <i>Jabatan Tenaga Kerja Negeri Johor</i> as below:</p> <ol style="list-style-type: none"> 1. Ref. No.: BHG. PU/9/134 Jld 17 (16) dated 30/11/2018 for overtime limit up to maximum 130 hours. 2. Ref No.: TK (NJ) U – 24 dated 30/10/2018 for deduction of maximum RM 10/ single and RM 50/ house for electricity bill after deducting the subsidize amount by the company. 	Complied

**MSPO Public Summary Report
Revision 1 (Feb 2020)**

		<p>3. Ref No.: TK (NJ) U – 24 dated 03/10/2018 for deduction of mosque fund RM 5.</p> <p>4. Ref No.: TK (NJ) U – 24 dated 03/10/2018 for deduction of <i>Tabung Haji</i> saving fund of not more than RM 550.</p> <p>5. Ref No.: TK (NJ) U – 24 dated 03/10/2018 for deduction of TAKAFUL insurance of RM 30.</p> <p>Palong Cocoa Palm Oil Mill has shown its commitment to comply with applicable legal requirements. Among the licenses and permits verified were: Palong Cocoa Palm Oil Mill – List of Licenses 2021</p> <ol style="list-style-type: none"> 1. MPOB License; License Number: 578392004000; License Valid from: 01/12/2020 till 13/11/2021 2. DOE Compliance Schedule (Occupying and Operating Premises); License Number: 004720; License Valid from 01/07/2021 till 30/06/2022 3. Diesel Permit No: J006057; Reference Number: JH(SGT)0143/08 PSK; Maximum Capacity: 14, 000 litres. Valid from 18/08/2021 – 17/08/2024 4. Energy Commission License; License Number: 2020/02495; Serial Number: 46081; Valid from 01.11.2020 till 31/10/2021; Installation Capacity: 2170 kilowatt 5. Permit to Exceed Overtime Limit form JTK. Ref No: BHG.PU 9/134 Jld 17 (16) dated 30/11/2018 valid for 5 years 6. Certificate of Fitness from Machinery from DOSH <ul style="list-style-type: none"> - Back Press Receiver (PMT60888) - Horizontal Air Receiver (PMT124556) - Air Receiver Tank (JH PMT 19028) - BI-Drum Water Tube Boiler (JH PMD 185) 	
--	--	---	--

MSPO Public Summary Report
Revision 1 (Feb 2020)

		- Water Tube Boiler (JH PMD 1273)	
4.3.1.2	The management shall list all relevant laws related to their operations in a legal requirements register. - Major compliance -	Documented procedure was established, implemented and maintained as follows: 1. Prosedur Pematuhan Keperluan Undang-Undang; YPJ Plantations Sdn Bhd (YPJP-SOP-77, Ver 1.0, dated 25/10/2020) 2. Compliance to Legal Requirement; Kulim (Malaysia) Berhad (SQD/SMS/2.0, dated 01/08/2020). A list of all relevant laws related to the legal requirements were available and maintained at the mill documented at Palong Cocoa Palm Oil Mill – List of License 2021.	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 -	All legal requirement was documented in Legal and Other Requirement Register. Compliance to each applicable law and regulation is monitored by the operating units. The legal register at POM were reviewed and updated on a yearly basis. ‘Kulim Group Compliance Framework’ dated 19/09/2021 listed applicable laws and amendments, revision dates and acknowledgement by the management. Latest updates for the applicable regulation still remain as: - 1. Fees (Employment Pass, Visit Pass (Temporary Employment) and Work Pass (Remission of Fees) Order 2020 2. Prevention and Control of Infectious Diseases (Compounding of Offences) (Amendment) (No.6) Regulations 2020 3. Minimum Wages Order 2020 4. Employment Provident Fund (Amendment) Rules 2020	Complied
4.3.1.4	The management should assign a person responsible to monitor compliance and to track update the changes in regulatory requirements.	Tracking system available to identify changes in the relevant regulations through head office, website information and the information are communicated from the Group Head Office.	Complied

MSPO Public Summary Report
Revision 1 (Feb 2020)

	- Minor compliance -	Palong Cocoa Mill has appointed Mr Mohd Ruznan Bin Mat Ruzki (Asst Mill Engineer) as the person in charge to monitor the changes and updates on legal requirements that are relevant to the mill operations. Verified the appointment letter dated 01/02/2021 approved by Asst In-Charge, Palong Cocoa POM.	
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 -	Palong Cocoa POM is located inside the land of Mungka Estate. A copy of land title was kept in the mill. The land is belonging to Mahamurni Plantations Sdn Bhd which is subsidiary of Kulim (Malaysia) Berhad by verified the land title Lot No.: PTD 15678.	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 -	Palong Cocoa POM is located inside the land of Mungka Estate. A copy of land title was kept in the mill. The land is belonging to Mahamurni Plantations Sdn Bhd which is subsidiary of Kulim (Malaysia) Berhad by verified the land title Lot No.: PTD 15678.	Complied
4.3.2.3	Legal parameter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable. - Major compliance -	Photo evident sighted the legal parameter was demarcated by fencing and the mill was located in the Mungka Estate area which is still under the Kulim (M) Bhd.	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 -	There is no land dispute in the mill area as this is fall under the vicinity of Mungka Estate. The land is belonging to Mahamurni Plantations Sdn Bhd which is subsidiary of Kulim (Malaysia) Berhad by verified the land title Lot No.: PTD 15678.	Complied
Criterion 4.3.3 – Customary rights			

<p>4.3.3.1</p>	<p>Where lands are encumbered by customary rights, the company shall demonstrate that these rights are understood and are not being threatened or reduced.</p> <p>- Major compliance -</p>	<p>There is no customary land within the certified area. The land is belonging to Mahamurni Plantations Sdn Bhd which is subsidiary of Kulim (Malaysia) Berhad by verified the land title Lot No.: PTD 15678. No issues related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during the time of audit. Interviewed with the local community confirmed that no land dispute reported.</p>	<p>Not applicable</p>
<p>4.3.3.2</p>	<p>Maps of an appropriate scale showing extent of recognized customary rights shall be made available.</p> <p>- Minor compliance -</p>	<p>There is no customary land within the certified area. The land is belonging to Mahamurni Plantations Sdn Bhd which is subsidiary of Kulim (Malaysia) Berhad by verified the land title Lot No.: PTD 15678. No issues related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during the time of audit.</p>	<p>Not applicable</p>
<p>4.3.3.3</p>	<p>Negotiation and FPIC shall be recorded and copies of the relevant agreements should be made available.</p> <p>- Major compliance -</p>	<p>There is no customary land within the certified area. The land is belonging to Mahamurni Plantations Sdn Bhd which is subsidiary of Kulim (Malaysia) Berhad by verified the land title Lot No.: PTD 15678. No issues related to loss of legal customary rights with indigenous peoples, local communities and other stakeholders reported during the time of audit. Interviewed with the local community confirmed that no land dispute reported.</p>	<p>Not applicable</p>
<p>4.4 Principle 4: Social responsibility, health, safety and employment condition</p>			
<p>Criterion 4.4.1: Social Impact Assessment (SIA)</p>			
<p>4.4.1.1</p>	<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>Sustainability & Quality Department has carried out Social Impact Assessment on 15/09/2021 by using the SIA for MCO (COVID-19) checklist. The checklist has been sent to the mill management and filled in by the workers and the contractors. The social impact register</p>	<p>Complied</p>

MSPO Public Summary Report
Revision 1 (Feb 2020)

		<p>is developed based on the scoring of frequency, consequence and likelihood.</p> <p>Social Management Plan will be developed after the social impact register established. The last review of the social management plan was on 15/09/2021 with identification of negative and positive impacts. Mitigation and promotion actions were taken accordingly to the impacts identified.</p> <p>Verified the action taken for the negative issue and positive issue raised during last management plan on Year 2020 as below:</p> <ul style="list-style-type: none"> i. Serial No.: PCPOM 02 Issue: Understanding of LOTO system need to enhance for the workers. Action taken: The management has conducted the continuous training on the LOTO system, PPE usage, working at height and work permit on 28/08/2021. Seen the photo evident, summary of the training and attendance list. ii. Serial No.: PCPOM 06 Issue: Supply school uniform and transportation to send the children of workers to school to ease their burden. Action taken: The management has contributed the free school uniform on year end and the last contribution was made on 11/12/2020 for school's term 2021. Total 24 students were benefited from the contribution. Seen the Form Collection Size School Uniform for Boy and Girl. 	
<p>Criterion 4.4.2: Complaints and grievances</p>			
<p>4.4.2.1</p>	<p>A system for dealing with complaints and grievances shall be established and documented. - Major compliance -</p>	<p>Kulim (Malaysia) Berhad has developed Grievance Procedure with Doc. No.: SQD/SMS/4.1 dated 01/08/2020 to ensure Kulim (Malaysia) Berhad has a documented system for dealing with complaints and</p>	<p>Complied</p>

**MSPO Public Summary Report
Revision 1 (Feb 2020)**

		<p>grievances that is agreeable to all sides and accepted by all stakeholders. Dispute resolution mechanisms are established through open and consensual agreements with affected parties. Procedure has outlined the process of complaint management. The timeline to resolve the grievances is clearly stated in the procedure which is within 26 days for internal employees and 21 days for other stakeholders.</p> <p>Besides, Kulim (Malaysia) Berhad has developed Grievance Policy dated 1/05/2018 to ensure that there is a transparent process for ensuring stakeholder’s grievances and complaints are dealt with fairly, consistently and promptly.</p> <p>Briefing of the policy was conducted on 25/10/2020 and briefing of the complaint panel and mechanism on 22/11/2020 to the workers and 23/09/2021 to other stakeholders during stakeholder meeting.</p>	
<p>4.4.2.2</p>	<p>The system shall be able to resolve dispute in an effective, timely and appropriate manner, which is accepted by all parties.</p> <p>- Major compliance -</p>	<p>Palong Cocoa POM has implemented Enquiry Register Form to record any grievances from external stakeholders and Housing Defect Report for workers. There was no complaint received from external stakeholders since last audit. Sampled the internal complaints as below:</p> <ul style="list-style-type: none"> i. House No.: 10 dated 31/07/2021 Issue: Broken windows glass, pam system in toilet, doorknob in the front door and back door and cement cracked. Action: The management has instructed the worker to repair the water pump at toilet, replaced doorknobs and cemented the cracked flooring. The repairing work completed on 10/08/2021. Seen the photo evident of the completed work. The complainant has acknowledged after repair work completed. ii. House No.: 47 dated 26/08/2021 Issue: Broken windows and no water in the toilet. 	<p>Complied</p>

MSPO Public Summary Report
Revision 1 (Feb 2020)

		<p>Action: The management has instructed the worker to repair the piping at the toilet and replaced new windows. The repairing work completed on 09/09/2021. Seen the photo evident of the completed work. The complainant has acknowledged after repair work completed.</p> <p>Besides, the mill management has monitored bi-weekly to check on the complaint box in mosque and office if there is any complaint received using Record Complaint Box. The last monitoring was conducted on 17/09/2021.</p>	
4.4.2.3	<p>A complaint form should be made available at the premises, where employees and affected stakeholders can make complaints.</p> <p>- Minor compliance -</p>	<p>Complaint/ Suggestion Box was available in front of the office and in front of the mosque. Seen the photo evident of the complaint boxes located at. The stakeholders and workers are aware of the complaint box as a method to lodge complaint.</p>	Complied
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>Complaint/ Suggestion Box was available in front of the office and in front of the mosque. Seen the photo evident of the complaint boxes located at. The stakeholders and workers are aware of the complaint box as a method to lodge complaint.</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>Housing Defect records since Y2019 and record of Enquiry Register Book since Y2016 were maintained.</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</p>	<p>Palong Cocoa POM has made contribution to the local communities such as donation to the school upon request. Seen the petty cash voucher# 21000033 dated 31/05/2021 made for school. Besides, the</p>	Complied

	<p>development may be regarded as a joint effort by the mill and the plantation.</p> <p>- Minor compliance -</p>	<p>management has supplied food and essential items to the workers who were under quarantine due to COVID-19. Seen the receipt of purchase and the photo evident that the essential items supplied to the workers. Other than that, the management has provided free school bus to send the children of workers to school and supplied free school uniforms.</p>	
<p>Criterion 4.4.4: Employees safety and health</p>			
<p>4.4.4.1</p>	<p>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.</p> <p>- Major compliance -</p>	<p>Kulim (Malaysia) Berhad has established the Occupational Health and Safety Policy approved by the Executive Director on 01/05/2018.</p> <p>The policy has been communicated to the workers through induction training for new workers and morning briefing. The Sustainability Team is also committed in establishing various working standards through procedures or pictorial method to improve safe working condition.</p> <p>The mill has established Safety and Health Management Plan and documented in Environment, Safety and Health Plan FY 2021. The management plan includes the ESH risk management, Emergency Response Procedure, Chemical Safety Management, Noise Risk Assessment, medical surveillance and etc.</p> <p>The OSH Policy have been effectively communicated to all Mill workers and staffs through briefing, displayed at notice boards and etc.</p>	<p>Complied</p>
<p>4.4.4.2</p>	<p>The occupational safety and health plan should cover the following:</p> <ul style="list-style-type: none"> 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: 	<ul style="list-style-type: none"> a. Kulim (Malaysia) Berhad has established "Occupational Health and Safety Policy" approved by the Executive Director on 01/05/2018. The policy has been communicated to the workers through briefing and displayed at notice board. Verified on the attendance record on briefing for OHS Policy have been conducted to all Mill workers and staffs on 25/10/2020. b. Operational risk has been assessed and documented in HIRARC Form. HIRARC for Palong Cocoa POM was reviewed and updated on 18/07/2021. SOP for operational control has been established 	<p>Complied</p>

MSPO Public Summary Report
Revision 1 (Feb 2020)

	<ul style="list-style-type: none"> 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 (Classification Packaging and Labeling) Regulation 1997 Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000. 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. 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. h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees. i) Employees trained in First Aid shall be present at all mill operations. First Aid equipment should be available at each worksite. 	<p>for identified high risk activities such as Core Process Procedure – Boiler House (PCM/SOP/8.10, Issue 3, dated 01/02/2018).</p> <ul style="list-style-type: none"> c. The CHRA was conducted on 21/05/2018 – 13/08/2018. Additional/Supplementary CHRA was conducted on 24/02/2021 at Biogas Plant. Each recommendation was reviewed and documented in CHRA (ADDENDUM 2021) - Form F (Action Taken). Noise Risk Assessment was conducted on 05.02.2020. The NRA Report (Report No: JKPP HIE 127/5/3-1 (No.169) – 2020/003) was available for verification. d. Audiometric Test was conducted for all workers in the mill on 24/03/2021. A total of 9 workers was detected with "hearing impairment" were continuously monitored and included in the audiometric test program. Last medical surveillance was conducted to 25 workers on 27/07/2020 with all workers identified as fit to work. e. The mill has established training program for employees exposed to chemicals used at the palm oil mill to ensure the continuous awareness to the employee. The training was conducted by the relevant stakeholders. Sighted the training records as follows: <ul style="list-style-type: none"> • First Aid Training – 06/07/2021 • Oil Spillage Training – 19/02/2021 <p>Palong Cocoa POM had established Work Instruction, SW/WI/23 for Handling of Chemicals and SW/WI/22 Waste Management to ensure proper and safe handling and storage, in accordance to OSH (USECHH) Regs 2000 and EQ (Scheduled Wastes) Regs 2005. Palong Cocoa POM has provided adequate PPE based on the type of work and mill operation. All PPE are provided by the mill free of charge. The PPE issuance form was available for verification which indicated appropriate PPE's were provided to the workers on a</p>	
--	---	---	--

**MSPO Public Summary Report
Revision 1 (Feb 2020)**

	<p>j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.</p> <p>- Major compliance -</p>	<p>regular basis. PPE - Bin Card (e.g. Feb-May 2021 issued Yellow Safety Helmet, Leather Hand Glove and Safety Shoes.</p> <p>f. Mill Manager was appointed to be the Chairman of OHS Committee at the mill as per letter signed by the Chairman, ESG Committee (Safety and Health Main Committee, Kulim (M) Berhad), dated 15 September 2021 (Ref No: SQD/ADMIN/020/21) which is also responsible person for workers safety and health. Mill management has appointed Safety Committee Member consist of OSH Coordinator, Secretary, representatives from Employer and representatives from Employee as per appointment letter by the Mill Manager.</p> <p>g. The POM has planned and conducted OSH committee meeting on a quarterly basis and when necessary due to accidents that occur. The meeting discussed issues on employees' safety, health and welfare such as mill safety and health achievement report, mill security, safety compliance by contractors, workplace audit report, legal compliance, safety and health training. Latest OSH Meeting Minutes dated 06/09/2020 (03/2020), 07/02/2021 (01/2021), 08/02/2021 (01/2021) and 23/04/2021 (02/2021).</p> <p>h. Accident and emergency procedures were established and suitable for the mill operations. Emergency Plans for Fire, Flood, Accidents and Spillage was established. The flowcharts for Emergency Plans were displayed at the noticeboards together with the emergency contacts. Fire extinguishers were available at the mill with monthly inspections done by the management to ensure the fire extinguishers are functional. An ERP training was conducted on 19/02/2021.</p> <p>i. A list of first aiders were available at the mill comprising of all main workstations. First Aid boxes were assigned to the respective first aiders. Monthly First Aid Box inspection was conducted by the Medical Assistant at the mill. The first aid kit holders are trained on</p>	
--	--	---	--

MSPO Public Summary Report
Revision 1 (Feb 2020)

		<p>a regular basis and with refresher trainings. The latest training was conducted on 06/07/2021.</p> <p>j. Records of accidents were maintained by the Mill management and was available for verification. There was 1 accident case reported for the year 2021. JKPP 6 was submitted to DOSH on 09/02/2021 (Ref No: JH/SKEM/21/03595). 9 workers were diagnosed with hearing impairment based on the audiometric test results. The JKPP 7 form was reported to DOSH and the report was available for verification.</p> <p>JKPP 8 form for the year ending 2020 was submitted to DOSH on 28/01/2021 (Ref No: JKPP 8/49881/2020) with 2 accidents reported (total of 204 lost man-days recorded) 246,120 worked man-days with average Of 105 workers recorded in 2020).</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 employees.</p> <p>- Major compliance -</p>	<p>Kulim (Malaysia) Berhad has developed Sustainability Policy dated 01/10/2020 where the company respect, support and protect international human rights against violence, threats, all forms of retaliation and contribute to the effective elimination of all forms of violations of human rights. Briefing of the policy was conducted on 25/10/2020 to workers and 23/09/2021 to stakeholders during stakeholder meeting.</p>	Complied
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>Kulim (Malaysia) Berhad has established Core Labour Standard Policy dated 01/05/2018 where the company will not engage in nor support discrimination in any form. Briefing of the policy was conducted on 25/10/2020 to workers and 23/09/2021 to stakeholders during stakeholder meeting. Interviewed with the worker confirmed that the management treated all the workers equally. Overtime was offered based on voluntarily basis.</p>	Complied

MSPO Public Summary Report
Revision 1 (Feb 2020)

<p>4.4.5.3</p>	<p>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 -</p>	<p>Employment contract was signed by the workers. Pay and conditions are documented and above the Minimum Wage Order 2020. Sampled 12 employment contracts confirmed that terms and conditions are clearly outlined as per NUPW/ MAPA collective agreement and have been signed by the worker. The wages of the 12 sampled workers have achieved Minimum Wage Order 2020.</p>	<p>Complied</p>
<p>4.4.5.4</p>	<p>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. - Minor compliance -</p>	<p>Palong Cocoa POM has not engaged permanent contractors for work in the mill. Only based on project basis.</p>	<p>Complied</p>
<p>4.4.5.5</p>	<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. - Major compliance -</p>	<p>Palong Cocoa POM has implemented I-Plantation System to record and maintain the overview of employees in Employee Master. Details such as full name, gender, date of birth, date of entry, job description and type of wages was found in the system. Besides, a hardcopy of Registration Card/ Employee Card was implemented to fill in all the basic information of the workers.</p>	<p>Complied</p>
<p>4.4.5.6</p>	<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. - Major compliance -</p>	<p>The employees that recruited by the mill are from local and foreign workers. They are all under direct employment to the mill. All of them have signed on the employment contract prior to work. Terms and conditions were according to MAPA/ NUPW Agreement. Verified 12 sample of employment contracts.</p>	<p>Complied</p>
<p>4.4.5.7</p>	<p>The management shall establish a time recording system that makes working hours and overtime transparent for both the employees and employers. - Major compliance -</p>	<p>All the daily attendance was recorded by punch card system on daily basis and overtime was recorded in the Attendance Summary Mill. Seen the Attendance Summary Mill for November 2020, January 2021 and August 2021 found that no exceeded limit of 130 hours of overtime.</p>	<p>Complied</p>

MSPO Public Summary Report
Revision 1 (Feb 2020)

<p>4.4.5.8</p>	<p>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.</p> <p>- Major compliance -</p>	<p>Interview with worker 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 overtime.</p>	<p>Complied</p>
<p>4.4.5.9</p>	<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>Wages and overtime were paid according to the "punch card system". Total hours of overtime and daily attendance has recorded in Attendance Summary Mill. Sampled total 12 payslips for November 2020, January 2021 and August 2021 found that all of the sampled workers have achieved the Minimum Wage 2020.</p>	<p>Complied</p>
<p>4.4.5.10</p>	<p>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.</p> <p>- Minor compliance -</p>	<p>The company provided free medical facilities to all the workers. Subsidized of water and electricity were given to all the workers. Besides, free school uniforms to the children of workers and provide free transportation to send the children of workers to school.</p>	<p>Complied</p>
<p>4.4.5.11</p>	<p>In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities.</p> <p>- Major compliance -</p>	<p>The workers were provided with free housing facilities, free water and electricity. Estate Hospital Assistant has carried out linesite inspection on weekly basis. Seen the record of linesite inspection. Any issues sighted during linesite inspection was recorded in the checklist with proposed action. For eg: there was a report on the drainage clogged behind the House No.: 45 to 52 during the inspection on 15/09/2021. The management has instructed the worker to clean the drainage on 18/09/2021 and seen the photo evident of clean drainage.</p>	<p>Complied</p>
<p>4.4.5.12</p>	<p>The management shall establish a policy to prevent all forms of sexual harassment and violence at the workplace.</p> <p>- Major compliance -</p>	<p>Kulim (Malaysia) Berhad has developed Sexual Harassment Policy dated 01/05/2018 where the company seeks to eradicate all forms of sexual harassment in the workplace and wherever possible influence the behavior of its employees. Kulim (Malaysia) Berhad has a zero tolerance on sexual harassment. Besides, the company has established</p>	<p>Complied</p>

MSPO Public Summary Report
Revision 1 (Feb 2020)

		<p>Core Labour Standard Policy dated 01/05/2018 where the company recognized and respects the right of employees of their rights and freedoms relating to reproduction and reproductive health. Briefing of the policy was conducted on 25/10/2020 to workers.</p> <p>A Women on Ward (WOW) committee was established in the mill and seen the name list of complaint panel for WOW with contact number for the workers to report if there any complaint. Meeting was conducted on 05/01/2021. Briefing of the function of WOW Panel was conducted during meeting. No issue was reported during the meeting. There was no other meeting conducted due to COVID-19 pandemic. Interviewed with the female staff in the mill confirmed that they are aware of the complaint procedure and informed that no sexual harassment and violence case report so far.</p>	
4.4.5.13	<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>Kulim (Malaysia) Berhad has established Core Labour Standard Policy dated 1/05/2018 where the company recognized and respected the rights of employees to form and/ or join trade unions of their choice which are given due recognition by Kulim (Malaysia) Berhad. The policy was in bi-lingual which is Bahasa Malaysia and English. Briefing of the policy was conducted on 22/11/2020 to workers. Interviewed with the workers confirmed that they are free to join NUPW without any restriction from management.</p> <p>The last NUPW meeting was carried out on 23/08/2021 with the representatives from employer, AMESU and NUPW. There was no issue reported during the meeting by verified the meeting minutes.</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.</p> <p>- Major compliance -</p>	<p>Kulim (Malaysia) Berhad has established Core Labour Standard Policy dated 01/05/2018 where they are not engaged in or support the use of Child Labour and will provide adequate support to enable children of its employees to attend and remain in school until no longer a child. Briefing of the policy was conducted 25/10/2020 to the workers and 23/09/2021 for stakeholders during stakeholder meeting. Verified the</p>	Complied

MSPO Public Summary Report
Revision 1 (Feb 2020)

		master list of the workers confirmed that the minimum age of workers employed are 18 years old.		
Criterion 4.4.6: Training and competency				
4.4.6.1	All employees and contractors shall be appropriately trained. A training programme shall include regular assessment of training needs and documentation, including records of training. - Major compliance -	The Palong Cocoa POM has established a training program for all workers based on the training need analysis conducted on a yearly basis. Records of trainings were maintained by the POM as below: -	Complied	
		Working at Height		28/08/2021
		Effluent Treatment Plant		19/02/2021
		Zero Burning		14/02/2021
		ERP Training for Bund Rupture & Oil Spillage		19/02/2021
Policy Training	25/10/2020			
4.4.6.2	Training needs of individual employees shall be identified prior to the planning and implementation of the training programmes in order to provide the specific skill and competency required to all employees based on their job description. - Major compliance -	The POM has conducted training need analysis for all employees, management and contractors. The need analysis was conducted base on the job designation and training required by the job type.	Complied	
4.4.6.3	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. - Minor compliance -	The POM has a training program which was updated annually. Annual Training Program for FY 2021 (PCPOM/SOP/7.8-F5) updated 02/09/2021. Training program are established on annual basis based on training needs. In addition, it is subject for review during the financial year, if necessary. The details of the training needs include categories of job descriptions, sections, and employees' group.	Complied	
4.5 Principle 5: Environment, natural resources, biodiversity and ecosystem services				
Criterion 4.5.1: Environmental Management Plan				

MSPO Public Summary Report
Revision 1 (Feb 2020)

<p>4.5.1.1</p>	<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. - Major compliance -</p>	<p>Kulim (Malaysia) Berhad has established Environmental Policy signed by the Executive Director dated 01/05/2018. The policy stated the company responsibility in protect the environment during the course of business operation. The policy was communicated to all the employee through morning briefing, training and displayed at designated places in the mill. Reviewed the policy briefing records dated 28/02/2021.</p>	<p>Complied</p>
<p>4.5.1.2</p>	<p>The environmental management plan shall cover the following: a) An environmental policy and objectives; b) The aspects and impacts analysis of all operations - Major compliance -</p>	<p>The mill has conducted Environmental Impact Assessment for all workstation. The assessment was reviewed on annually basis. Latest review was conducted on 15/09/2021. Base on the EIA conducted, the mill has identified activities with significant impact to the environment and has established the Environmental Improvement Plan. In the management plan stated the environmental impact, measurement/explanation, possible improvement, actions, time scale, person responsible and implementation status.</p>	<p>Complied</p>
<p>4.5.1.3</p>	<p>An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, implemented and monitored. - Major compliance -</p>	<p>The mill has established Environmental Improvement Plan. Reviewed the implementation of the management plan as follows: 1. The mill has completed the installation of sludge dewatering plant and commissioning on 02/09/2021. 2. The mill monitors the ESP reading on daily basis and recorded in ESP Operation Data Log sheet. Reviewed the records dated 23/09/2021, 24/09/2021 and 26/09/2021. 3. The mill maintains the records of repair and maintenance of all vehicles and machineries in Parts replacement logbook. Reviewed the records for tractor T09 dated 30/06/2021, 07/07/2021 and 07/08/2021, tractor T07 dated 05/08/2021 and 21/08/2021 and Genset 2 dated 17/05/2021 and 03/08/2021.</p>	<p>Complied</p>

MSPO Public Summary Report
Revision 1 (Feb 2020)

<p>4.5.1.4</p>	<p>A programme to promote the positive impacts should be included in the continual improvement plan. - Minor compliance -</p>	<p>Program to promote activities with positive impacts to the environment were established in several management plan such as continuous improvement plan, environmental improvement plan, waste and pollution management plan and water management plan.</p>	<p>Complied</p>																	
<p>4.5.1.5</p>	<p>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 -</p>	<p>The mill continues provided training to ensure the awareness regarding the environmental policy among the employee. The mill management has established annual training program which covers the environmental awareness and compliance related trainings to the executives, staffs and workers. Reviewed the training records as follows: 1. Environmental policy briefing dated 28/02/2021 2. Oil spillage training dated 19/02/2021 3. Pollution control device cleaning training dated 06/07/2021</p>	<p>Complied</p>																	
<p>4.5.1.6</p>	<p>The management shall organize regular meetings with workers where concerns of workers about the environmental quality are discussed. - Major compliance -</p>	<p>All issues from the workers regarding environmental quality were recorded in grievance record book and will be discussed during the Environmental Performance Monitoring Committee meeting. Reviewed the minutes meeting for the month of 18/08/2021.</p>	<p>Complied</p>																	
<p>Criterion 4.5.2: Efficiency of energy use and use of renewable energy</p>																				
<p>4.5.2.1</p>	<p>Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall 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 - Major compliance -</p>	<p>The mill maintains records of energy usage. The monitoring of non-renewable energy usage was conducted on monthly basis. Sighted the records as follows:</p> <table border="1" data-bbox="1111 1177 1664 1378"> <thead> <tr> <th rowspan="2">Month</th> <th colspan="2">Consumption / ton FFB</th> </tr> <tr> <th>2020</th> <th>2021</th> </tr> </thead> <tbody> <tr> <td>Jan</td> <td>0.38</td> <td>0.43</td> </tr> <tr> <td>Feb</td> <td>0.32</td> <td>0.28</td> </tr> <tr> <td>Mar</td> <td>0.27</td> <td>0.31</td> </tr> <tr> <td>Apr</td> <td>0.25</td> <td>0.28</td> </tr> </tbody> </table>	Month	Consumption / ton FFB		2020	2021	Jan	0.38	0.43	Feb	0.32	0.28	Mar	0.27	0.31	Apr	0.25	0.28	<p>Complied</p>
Month	Consumption / ton FFB																			
	2020	2021																		
Jan	0.38	0.43																		
Feb	0.32	0.28																		
Mar	0.27	0.31																		
Apr	0.25	0.28																		

**MSPO Public Summary Report
Revision 1 (Feb 2020)**

		<table border="1"> <tr><td>May</td><td>0.30</td><td>0.29</td></tr> <tr><td>Jun</td><td>0.31</td><td>0.29</td></tr> <tr><td>Jul</td><td>0.30</td><td>0.26</td></tr> <tr><td>Aug</td><td>0.29</td><td>0.26</td></tr> <tr><td>Sep</td><td>0.28</td><td>N/A</td></tr> <tr><td>Oct</td><td>0.27</td><td>N/A</td></tr> <tr><td>Nov</td><td>0.30</td><td>N/A</td></tr> <tr><td>Dec</td><td>0.28</td><td>N/A</td></tr> </table> <p>The mill has established the management plan to optimize the usage of diesel and documented in the Pollution and Emission Management Plan and Environmental Management Plan.</p> <p>Among the implementation of the management plan as follows: The mill maintains the records of repair and maintenance of all vehicles and machineries in Parts replacement logbook. Reviewed the records for tractor T09 dated 30/06/2021, 07/07/2021 and 07/08/2021, tractor T07 dated 05/08/2021 and 21/08/2021 and Genset 2 dated 17/05/2021 and 03/08/2021.</p>	May	0.30	0.29	Jun	0.31	0.29	Jul	0.30	0.26	Aug	0.29	0.26	Sep	0.28	N/A	Oct	0.27	N/A	Nov	0.30	N/A	Dec	0.28	N/A	
May	0.30	0.29																									
Jun	0.31	0.29																									
Jul	0.30	0.26																									
Aug	0.29	0.26																									
Sep	0.28	N/A																									
Oct	0.27	N/A																									
Nov	0.30	N/A																									
Dec	0.28	N/A																									
4.5.2.2	The oil palm premises shall estimate the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations. This shall include fuel use by contractors, including all transport and machinery operations. - Major compliance -	The estimate for the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations inclusive of fuel use by contractors, including all transport and machinery operations. The baseline was established base on previous year fuel usage.	Complied																								
4.5.2.3	The use of renewable energy should be applied where possible. - Minor compliance -	Renewable energy used is from biofuel (shell and fiber) for boiler start-up. Sighted the records for usage of renewable energy FY 2020 and to date 2021 as follows: <table border="1"> <tr><td></td><td>Shell</td><td>Fiber</td></tr> <tr><td>2020</td><td>9,246.48</td><td>26,398.41</td></tr> <tr><td>As at Aug 2021</td><td>4,850.00</td><td>14,511.83</td></tr> </table>		Shell	Fiber	2020	9,246.48	26,398.41	As at Aug 2021	4,850.00	14,511.83	Complied															
	Shell	Fiber																									
2020	9,246.48	26,398.41																									
As at Aug 2021	4,850.00	14,511.83																									

Criterion 4.5.3: Waste management and disposal																										
<p>4.5.3.1</p> <p>All waste products and sources of pollution shall be identified and documented.</p> <p>- Major compliance -</p>	<p>The mil has identified the waste products and source pollution and documented in Waste Management Plan. The plan was reviewed on annually basis. The waste has been identified as follows:</p> <p><u>Scheduled Waste</u></p> <table border="1"> <thead> <tr> <th>Waste type</th> <th>Source</th> </tr> </thead> <tbody> <tr> <td>Empty chemical containers (SW409)</td> <td rowspan="2">Process of chemical application at lab and water treatment plant</td> </tr> <tr> <td>Empty chemical packaging (SW 409)</td> </tr> <tr> <td>Empty hydrocarbon containers (SW 409)</td> <td rowspan="5">Workshop</td> </tr> <tr> <td>Batteries (SW 102)</td> </tr> <tr> <td>Spent oil (SW 305)</td> </tr> <tr> <td>Hydrocarbon / pesticide spillage (SW 408)</td> </tr> <tr> <td>Contaminated soil (leakage / spillage during transfer) (SW 408)</td> </tr> <tr> <td>Contaminated rags / sacks (SW 410)</td> <td>Fertilizer store, Chemical store</td> </tr> <tr> <td>Waste water (PCD) (SW 307)</td> <td>PCD</td> </tr> <tr> <td>Worn PPE (SW 410)</td> <td>PPE used by workers</td> </tr> <tr> <td colspan="2">Liquid</td> </tr> <tr> <td>Mixture of scheduled and non-scheduled waste (SW 422)</td> <td>Any workstation</td> </tr> <tr> <td>Expired chemical (SW 430)</td> <td>Chemical store, Fertilizer store</td> </tr> </tbody> </table>		Waste type	Source	Empty chemical containers (SW409)	Process of chemical application at lab and water treatment plant	Empty chemical packaging (SW 409)	Empty hydrocarbon containers (SW 409)	Workshop	Batteries (SW 102)	Spent oil (SW 305)	Hydrocarbon / pesticide spillage (SW 408)	Contaminated soil (leakage / spillage during transfer) (SW 408)	Contaminated rags / sacks (SW 410)	Fertilizer store, Chemical store	Waste water (PCD) (SW 307)	PCD	Worn PPE (SW 410)	PPE used by workers	Liquid		Mixture of scheduled and non-scheduled waste (SW 422)	Any workstation	Expired chemical (SW 430)	Chemical store, Fertilizer store	<p>Complied</p>
Waste type	Source																									
Empty chemical containers (SW409)	Process of chemical application at lab and water treatment plant																									
Empty chemical packaging (SW 409)																										
Empty hydrocarbon containers (SW 409)	Workshop																									
Batteries (SW 102)																										
Spent oil (SW 305)																										
Hydrocarbon / pesticide spillage (SW 408)																										
Contaminated soil (leakage / spillage during transfer) (SW 408)																										
Contaminated rags / sacks (SW 410)	Fertilizer store, Chemical store																									
Waste water (PCD) (SW 307)	PCD																									
Worn PPE (SW 410)	PPE used by workers																									
Liquid																										
Mixture of scheduled and non-scheduled waste (SW 422)	Any workstation																									
Expired chemical (SW 430)	Chemical store, Fertilizer store																									

**MSPO Public Summary Report
Revision 1 (Feb 2020)**

		Waste water (cleaning - lubricant store, Workshop wash-down) (SW 307)	Lubricant store, Workshop	
		Medical		
		Used dressing materials (e.g. Gauze, lint & gloves, COVID-19 test kit etc.) and needles (SW 404)	Clinic	
		Broken computer equipments (SW 110)	Office	
		Spent bulbs, Electrical waste (SW 110/SW 109)		
		Non-Scheduled Waste		
		Waste type	Source	
		Domestic	Linesite	
		Plastics, Bottles (Recyclable material)		
		Garden waste		
		Kitchen waste		
		Scrap		
		Used welding rod & tools	Workshop	
		Broken metal equipment's		
		Mill byproducts		
		POME	Process extraction of CPO	
		EFB		
		Shredded Fiber		
		Shell		
		Boiler Ash		
		Liquid Waste		
		Effluent Discharge (land)	Furrow	

MSPO Public Summary Report
Revision 1 (Feb 2020)

		<table border="1"> <tr> <td>Septic tank overflow & spillage</td> <td>Linesite</td> </tr> <tr> <td>Rubber Materials</td> <td></td> </tr> <tr> <td>Tyre / broken rubber equipments</td> <td>Workshop</td> </tr> <tr> <td>Office</td> <td></td> </tr> <tr> <td>Used Paper</td> <td rowspan="2">Office</td> </tr> <tr> <td>Spent printer cartridges</td> </tr> <tr> <td>Emissions</td> <td></td> </tr> <tr> <td>Black smoke / dust/ air pollutant</td> <td>Mill stack</td> </tr> </table>	Septic tank overflow & spillage	Linesite	Rubber Materials		Tyre / broken rubber equipments	Workshop	Office		Used Paper	Office	Spent printer cartridges	Emissions		Black smoke / dust/ air pollutant	Mill stack	
Septic tank overflow & spillage	Linesite																	
Rubber Materials																		
Tyre / broken rubber equipments	Workshop																	
Office																		
Used Paper	Office																	
Spent printer cartridges																		
Emissions																		
Black smoke / dust/ air pollutant	Mill stack																	
4.5.3.2	<p>A waste management plan shall be developed and implemented, to avoid or reduce pollution. The waste management plan should include measure for:</p> <p>a) Identifying and monitoring sources of waste and pollution.</p> <p>b) Improving the efficiency and recycling potential of mill by-products by converting them into value-added products.</p> <p>- Major compliance -</p>	<p>The mill has established waste management plan as per waste identification. The plan was reviewed on annually basis and the latest review was conducted on 01/08/2021. Reviewed the implementation of the management plan as follows:</p> <ol style="list-style-type: none"> 1. The mill monitors the inventory of scheduled waste and reported to DOE through E-SWISS. Sighted the inventory records for the month August 2021. 2. Domestic waste was collected two times a week and disposed at the designated landfill. Reviewed the collection records dated 17/08/2021, 19/08/2021, 03/09/2021 and 06/09/2021. 3. Mill by products such as fibre and shell were sold or used as renewable energy for boiler fuel. Reviewed the records of fibre and shell sold and used for boiler fuel FY 2020 and 2021. 	Complied															
4.5.3.3	<p>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</p>	<p>Kulim (Malaysia) Berhad has established SOP for scheduled waste handling documented in Work Instruction: Scheduled Waste, refer document no. SPO/WI/06 issue no. 1, rev. 0 dated 01/10/2020.</p> <p>The mill has a proper Scheduled Waste Store for storing scheduled waste until time of disposal by DOE authorized waste disposal contractor.</p>	Complied															

MSPO Public Summary Report
Revision 1 (Feb 2020)

	<p>- Major compliance -</p>	<p>All the records were found adequate as per required by EQ (Scheduled Waste) Regulations 2005. Inventory for all scheduled waste generated were recorded and reported to DOE through E-SWISS. Sighted the sampled scheduled waste disposal records:</p> <table border="1" data-bbox="1048 539 1756 810"> <thead> <tr> <th>Date</th> <th>SW</th> <th>Consignment Note no.</th> </tr> </thead> <tbody> <tr> <td rowspan="7">08/04/2021</td> <td>409</td> <td>2021040812XUA1Q4</td> </tr> <tr> <td>110</td> <td>202104081283N9FP</td> </tr> <tr> <td>410</td> <td>2021040812G9FBJ4</td> </tr> <tr> <td>102</td> <td>20210408119N8TU0</td> </tr> <tr> <td>109</td> <td>2021040811HR7MGN</td> </tr> <tr> <td>307</td> <td>2021040812JM26LA</td> </tr> <tr> <td>429</td> <td>2021040812V4PQJ5</td> </tr> </tbody> </table>	Date	SW	Consignment Note no.	08/04/2021	409	2021040812XUA1Q4	110	202104081283N9FP	410	2021040812G9FBJ4	102	20210408119N8TU0	109	2021040811HR7MGN	307	2021040812JM26LA	429	2021040812V4PQJ5	
Date	SW	Consignment Note no.																			
08/04/2021	409	2021040812XUA1Q4																			
	110	202104081283N9FP																			
	410	2021040812G9FBJ4																			
	102	20210408119N8TU0																			
	109	2021040811HR7MGN																			
	307	2021040812JM26LA																			
	429	2021040812V4PQJ5																			
<p>4.5.3.4</p>	<p>Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourse. - Minor compliance -</p>	<p>Domestic waste was collected two times a week and disposed at the designated landfill. Reviewed the collection records dated 17/08/2021, 19/08/2021, 03/09/2021 and 06/09/2021.</p>	<p>Complied</p>																		
<p>Criterion 4.5.4: Reduction of pollution and emission</p>																					
<p>4.5.4.1</p>	<p>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 -</p>	<p>The mill has conducted assessment of all polluting activities in the Environmental Aspect Impact and Environmental Impact Evaluation. A management plan has been established based on the significant aspect and DOE license compliance schedule which include scheduled waste storage and disposal record, POME final discharge BOD and boiler stack sampling.</p>	<p>Complied</p>																		
<p>4.5.4.2</p>	<p>An action plan to reduce identified significant pollutants and emissions shall be established and implemented. - Major compliance -</p>	<p>The mill has conducted assessment of all polluting activities in the Environmental Aspect Impact and Environmental Impact Evaluation. A management plan has been established based on the significant aspect and DOE license compliance schedule which include scheduled waste</p>	<p>Complied</p>																		

MSPO Public Summary Report
Revision 1 (Feb 2020)

		<p>storage and disposal record, POME final discharge BOD and boiler stack sampling. The plan was reviewed on annual basis.</p> <p>Sighted the sampled if stack sampling conducted as follows:</p> <table border="1" data-bbox="1055 475 1865 671"> <tr> <td>Report no.: PAC-AE-201108</td> </tr> <tr> <td>Date sampled: 16/11/2020</td> </tr> <tr> <td>Result: 106 mg/m³, comply to EQA (Clean Air) Regulation 2014</td> </tr> <tr> <td>Report no.: PAC-AE-210407</td> </tr> <tr> <td>Date sampled: 15/03/2021</td> </tr> <tr> <td>Result: 138 mg/m³, comply to EQA (Clean Air) Regulation 2014</td> </tr> </table>	Report no.: PAC-AE-201108	Date sampled: 16/11/2020	Result: 106 mg/m ³ , comply to EQA (Clean Air) Regulation 2014	Report no.: PAC-AE-210407	Date sampled: 15/03/2021	Result: 138 mg/m ³ , comply to EQA (Clean Air) Regulation 2014																			
Report no.: PAC-AE-201108																											
Date sampled: 16/11/2020																											
Result: 106 mg/m ³ , comply to EQA (Clean Air) Regulation 2014																											
Report no.: PAC-AE-210407																											
Date sampled: 15/03/2021																											
Result: 138 mg/m ³ , comply to EQA (Clean Air) Regulation 2014																											
<p>4.5.4.3</p>	<p>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.</p> <p>- Major compliance -</p>	<p>Treated POME discharge was regularly monitored as prescribed under Compliance Schedule License no. 004720. Limit of Biochemical Oxygen Demand (BOD) discharge is 2500 mg/l for land application. Regular monitoring was done on monthly basis and every quarterly via Quarterly return form to DOE for compliance. Sighted the quarterly return form as follows:</p> <p>1st quarter (report date: 13/04/2021)</p> <table border="1" data-bbox="1055 922 1731 1026"> <thead> <tr> <th></th> <th>Jan</th> <th>Feb</th> <th>Mar</th> </tr> </thead> <tbody> <tr> <td>pH</td> <td>8.60</td> <td>8.90</td> <td>8.50</td> </tr> <tr> <td>BOD</td> <td>30.00</td> <td>46.00</td> <td>35.00</td> </tr> </tbody> </table> <p>2nd quarter (report date: 12/07/2021)</p> <table border="1" data-bbox="1055 1074 1731 1177"> <thead> <tr> <th></th> <th>Apr</th> <th>May</th> <th>Jun</th> </tr> </thead> <tbody> <tr> <td>pH</td> <td>8.30</td> <td>8.20</td> <td>8.10</td> </tr> <tr> <td>BOD</td> <td>59.00</td> <td>91.00</td> <td>83.00</td> </tr> </tbody> </table> <p>The effluent analysis confirms with condition prescribed under Compliance Schedule License.</p>		Jan	Feb	Mar	pH	8.60	8.90	8.50	BOD	30.00	46.00	35.00		Apr	May	Jun	pH	8.30	8.20	8.10	BOD	59.00	91.00	83.00	<p>Complied</p>
	Jan	Feb	Mar																								
pH	8.60	8.90	8.50																								
BOD	30.00	46.00	35.00																								
	Apr	May	Jun																								
pH	8.30	8.20	8.10																								
BOD	59.00	91.00	83.00																								
<p>Criterion 4.5.5: Natural water resources</p>																											
<p>4.5.5.1</p>	<p>The management shall establish water management plans to maintain the quality and availability of natural water resources</p>	<p>The mill has established a water management plan documented in Mill Water Management Plan dated 01/08/2021. In the management plan</p>	<p>Complied</p>																								

**MSPO Public Summary Report
Revision 1 (Feb 2020)**

	<p>(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>stated the source of water, mill activity, water use, possible threat, action plan, timeline, monitoring records and person responsible. The action plan focusing on possible threats such as water pollution, drought, capacity of water reduces in reservoir, flood and wastage of water. Among the implementation of the management plan as follows:</p> <p>1. The mill monitors the water usage/FFB processed on monthly basis. reviewed the water consumption data FY 2020 and todote FY 2021 as follows:</p> <table border="1" data-bbox="1167 638 1738 1110"> <thead> <tr> <th rowspan="2">Month</th> <th colspan="2">Consumption / ton FFB</th> </tr> <tr> <th>2020</th> <th>2021</th> </tr> </thead> <tbody> <tr><td>Jan</td><td>1.89</td><td>1.76</td></tr> <tr><td>Feb</td><td>1.64</td><td>1.54</td></tr> <tr><td>Mar</td><td>1.59</td><td>1.63</td></tr> <tr><td>Apr</td><td>1.46</td><td>1.56</td></tr> <tr><td>May</td><td>1.37</td><td>1.46</td></tr> <tr><td>Jun</td><td>1.33</td><td>1.54</td></tr> <tr><td>Jul</td><td>1.34</td><td>1.64</td></tr> <tr><td>Aug</td><td>1.28</td><td>1.77</td></tr> <tr><td>Sep</td><td>1.37</td><td>N/A</td></tr> <tr><td>Oct</td><td>1.60</td><td>N/A</td></tr> <tr><td>Nov</td><td>1.48</td><td>N/A</td></tr> <tr><td>Dec</td><td>1.69</td><td>N/A</td></tr> </tbody> </table> <p>The mill monitored the river water quality on monthly basis. Reviewed the river water sampling records for Sg. Kemedak as per report no. WI/2021/06/273 dated 11/06/2021 and WI/2021/07/324 dated 12/07/2021.</p>	Month	Consumption / ton FFB		2020	2021	Jan	1.89	1.76	Feb	1.64	1.54	Mar	1.59	1.63	Apr	1.46	1.56	May	1.37	1.46	Jun	1.33	1.54	Jul	1.34	1.64	Aug	1.28	1.77	Sep	1.37	N/A	Oct	1.60	N/A	Nov	1.48	N/A	Dec	1.69	N/A	
Month	Consumption / ton FFB																																											
	2020	2021																																										
Jan	1.89	1.76																																										
Feb	1.64	1.54																																										
Mar	1.59	1.63																																										
Apr	1.46	1.56																																										
May	1.37	1.46																																										
Jun	1.33	1.54																																										
Jul	1.34	1.64																																										
Aug	1.28	1.77																																										
Sep	1.37	N/A																																										
Oct	1.60	N/A																																										
Nov	1.48	N/A																																										
Dec	1.69	N/A																																										
<p>4.5.5.2</p>	<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>Treated POME discharge was regularly monitored as prescribed under Compliance Schedule License no. 004720. Limit of Biochemical Oxygen Demand (BOD) discharge is 2500 mg/l for land application. Regular monitoring was done on monthly basis and every quarterly via</p>	<p>Complied</p>																																									

MSPO Public Summary Report
Revision 1 (Feb 2020)

	<p>- Major compliance -</p>	<p>Quarterly return form to DOE for compliance. Sighted the quarterly return form as follows: 1st quarter (report date: 13/04/2021)</p> <table border="1" data-bbox="1048 475 1729 576"> <thead> <tr> <th></th> <th>Jan</th> <th>Feb</th> <th>Mar</th> </tr> </thead> <tbody> <tr> <td>pH</td> <td>8.60</td> <td>8.90</td> <td>8.50</td> </tr> <tr> <td>BOD</td> <td>30.00</td> <td>46.00</td> <td>35.00</td> </tr> </tbody> </table> <p>2nd quarter (report date: 12/07/2021)</p> <table border="1" data-bbox="1048 667 1729 767"> <thead> <tr> <th></th> <th>Apr</th> <th>May</th> <th>Jun</th> </tr> </thead> <tbody> <tr> <td>pH</td> <td>8.30</td> <td>8.20</td> <td>8.10</td> </tr> <tr> <td>BOD</td> <td>59.00</td> <td>91.00</td> <td>83.00</td> </tr> </tbody> </table> <p>The effluent analysis confirms with condition prescribed under Compliance Schedule License.</p>		Jan	Feb	Mar	pH	8.60	8.90	8.50	BOD	30.00	46.00	35.00		Apr	May	Jun	pH	8.30	8.20	8.10	BOD	59.00	91.00	83.00	
	Jan	Feb	Mar																								
pH	8.60	8.90	8.50																								
BOD	30.00	46.00	35.00																								
	Apr	May	Jun																								
pH	8.30	8.20	8.10																								
BOD	59.00	91.00	83.00																								
<p>4.6 Principle 6: Best Practices</p>																											
<p>Criterion 4.6.1: Mill Management</p>																											
<p>4.6.1.1</p>	<p>Standard operating procedures shall be appropriately documented and consistently implemented and monitored.</p> <p>- Major compliance -</p>	<p>Kulim (Malaysia) Berhad has established Standard Operating Procedure as guidance for daily operation for the mills and estates. The mill holds 3 SOPs as follows: 1. Mill Quality Management dated 2018 2. Sustainable Management System dated 2020 3. Safety Work Procedure dated 2009 The management has established a system to monitor the mill operation such as Internal Audit, Operational Checklist, Workplace Inspection, Management Review Meeting and Mill Inspection Visit.</p>	<p>Complied</p>																								

MSPO Public Summary Report
Revision 1 (Feb 2020)

<p>4.6.1.2</p>	<p>All palm oil mills shall implement best practices. - Major compliance -</p>	<p>The management has established a system to monitor the mill operation such as Internal Audit, Operational Checklist, Workplace Inspection, and Mill Inspection Visit. Reviewed the monitoring records as follows: 1. Palm Oil Mill Inspectorate visit reports on 21 and 22/03/2021 dated 16/04/2021 2. Management Review meeting dated 17/09/2021 3. Internal audit report for audit on 04/07/2021 – 18/07/2021</p>	<p>Complied</p>
<p>Criterion 4.6.2: Economic and financial viability plan</p>			
<p>4.6.2.1</p>	<p>A documented business or management plan shall be established to demonstrate attention to economic and financial viability through long-term management planning. - Major compliance -</p>	<p>Annual business plan in the form of annual budget and the projection for 5 years prepared as guidance for future planning. Sighted the annual budget FY 2021 and business plan FY 2022 – FY 2026. The business plan includes: 1. Production – FFB tonnes 2. General Charges a. Supervision b. Rent, rates and taxes c. Office expense d. Maintenance e. Water and lights f. Labour welfare g. Medical 3. Production 4. Maintenance</p>	<p>Complied</p>
<p>Criterion 4.6.3: Transparent and fair price dealing</p>			

MSPO Public Summary Report
Revision 1 (Feb 2020)

<p>4.6.3.1</p>	<p>Pricing mechanisms for the products and other services shall be documented and effectively implemented. - Major compliance -</p>	<p>Pricing of the work was stated in the Section 5 of Schedule 1 and Appendix B of the agreement. Prior to the payment, the contractor is required to submit invoices and payment of fees will be made within 30 days from the date of certification of the submitted invoices. Phone interviewed with the contractor confirmed that payment was made promptly.</p>	<p>Complied</p>
<p>4.6.3.2</p>	<p>All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. - Major compliance -</p>	<p>Sampled of the payment records for contractors as below: i. INV# FL03/07/2021 dated 31/07/2021; Payment Voucher# 21000495 dated 23/08/2021 ii. INV# I-000761 dated 31/07/2021; Payment Voucher# 21000492 dated 23/08/2021. iii. INV# TV21070049 dated 31/07/2021; Payment Voucher# 21000494 dated 23/08/2021.</p>	<p>Complied</p>
<p>Criterion 4.6.4: Contractor</p>			
<p>4.6.4.1</p>	<p>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 -</p>	<p>The contractors have acknowledged on the contract agreement and addendum of agreement to comply with the terms and conditions for complying with all RSPO, ISCC, MSPO requirements related to the execution of the contract. The contractors have been briefed on the MSPO requirements prior to work. This has been confirmed with phone interviewed with the contractor.</p>	<p>Complied</p>
<p>4.6.4.2</p>	<p>The management shall provide evidence of agreed contracts with the contractor. - Major compliance -</p>	<p>The mill has engaged contractors for varieties of works such as repair works and transporters. Sampled of the agreement as below: i. Contract No.: MPSB/CPO 1/2020(YEWTAM) dated 05/10/2020 for transport of CPO from mills to refineries which commenced from 01/06/2020 and completion date is 31/05/2023.</p>	<p>Complied</p>

MSPO Public Summary Report
Revision 1 (Feb 2020)

		<ul style="list-style-type: none"> ii. Contract No.: MPSB/PCPOM 2/33/2021 for construction and completion of self-supporting chimney at the mill which commenced from 07/04/2021 for 12 months. iii. Contract No.: MPSB/ CPO 1/2020 (SBK) dated 05/10/2020 for transport of CPO from mill to refineries which commenced from 01/06/2020 and completion date is 31/05/2023. 	
4.6.4.3	<p>The management shall accept MSPO approved auditors to verify the assessments through a physical inspection, if required.</p> <p>- Minor compliance -</p>	<p>The contractors have acknowledged in the contract agreement, under Clause 6 where all the contract operation perform by any appointed contractors & sub-contractors in the certified mill or estates is subjected to any certification audit assessment through a physical inspection if required.</p>	Yes

Appendix B: List of Stakeholders Contacted

<p>Government Officer: NUPW Kluang</p>	<p>Community/neighbouring village: Representative of Kg. Padang Kiambung Representative of Kg. Balai Badang</p>
<p>Suppliers/Contractors/Vendors: Contractors</p>	<p>Worker’s Representative/Gender Committee: Workers Gender Committee Representative NUPW Representative</p>

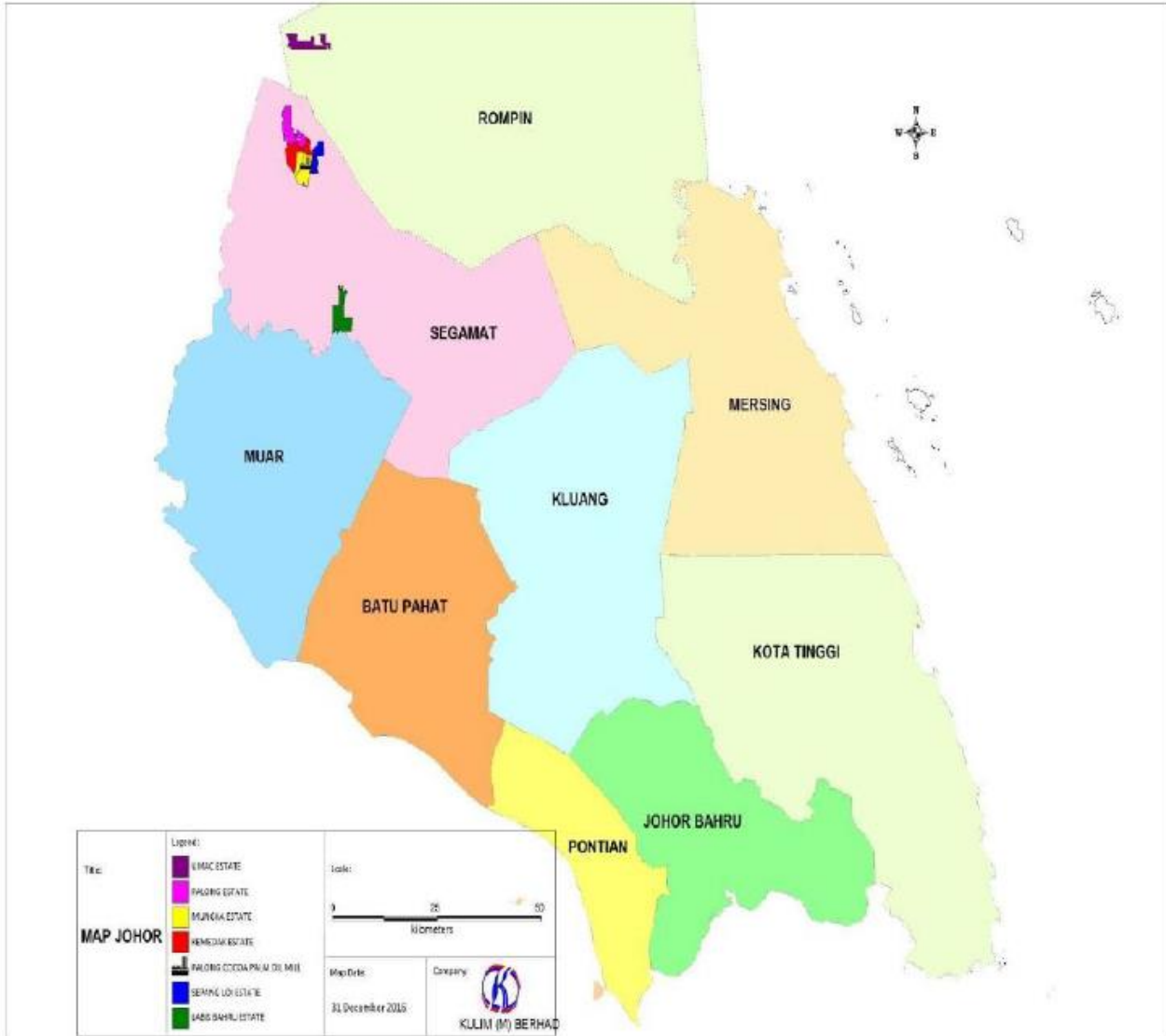
MSPO Public Summary Report
Revision 1 (Feb 2020)

Appendix C: Smallholder Member Details

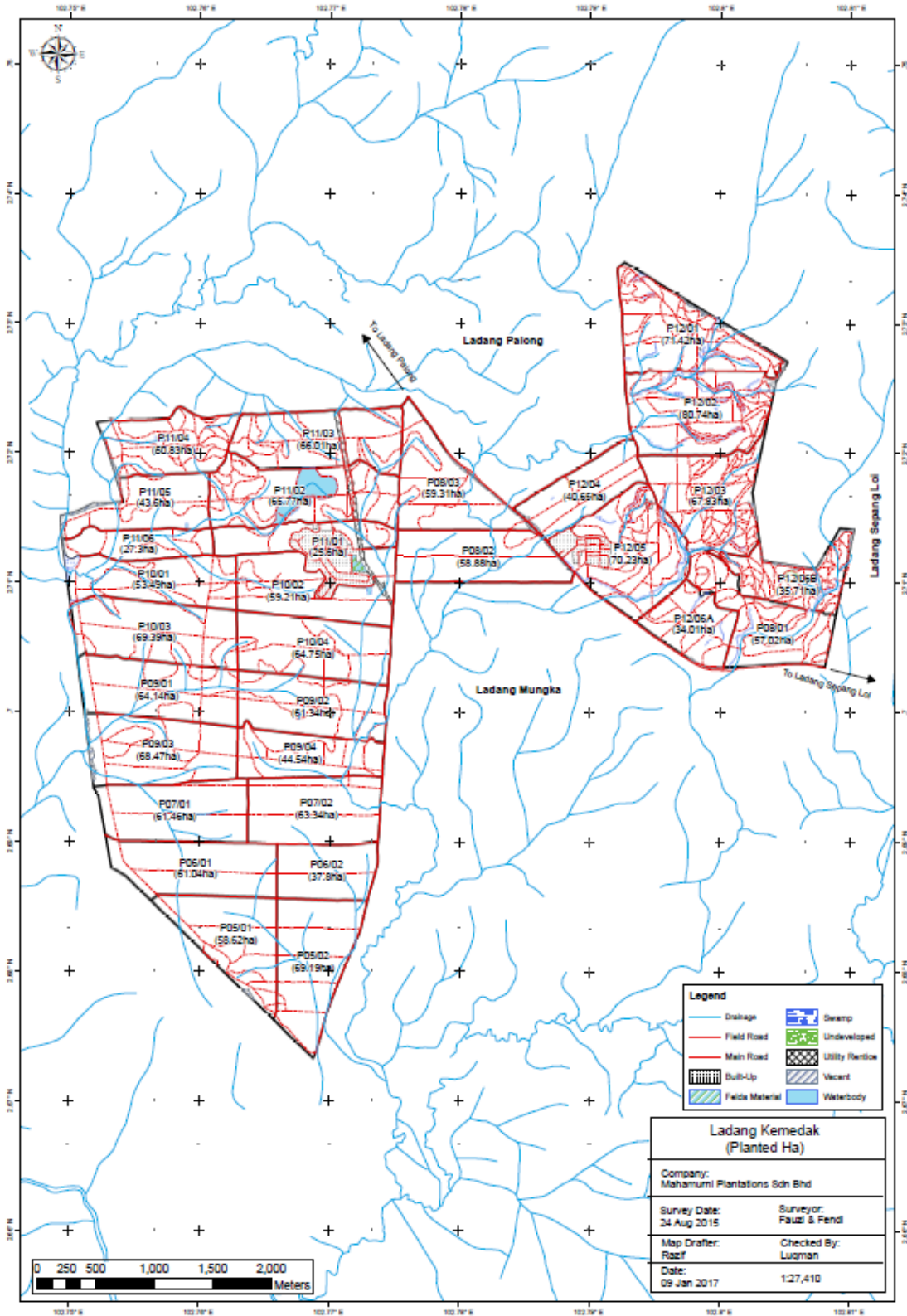
Not applicable.

No.	Name of Smallholder	MPOB License Number	Location of Planted Area (District)	GPS Coordinates		Certified Area (Ha)	Planted Area (Ha)
				Latitude	Longitude		
Not Applicable							

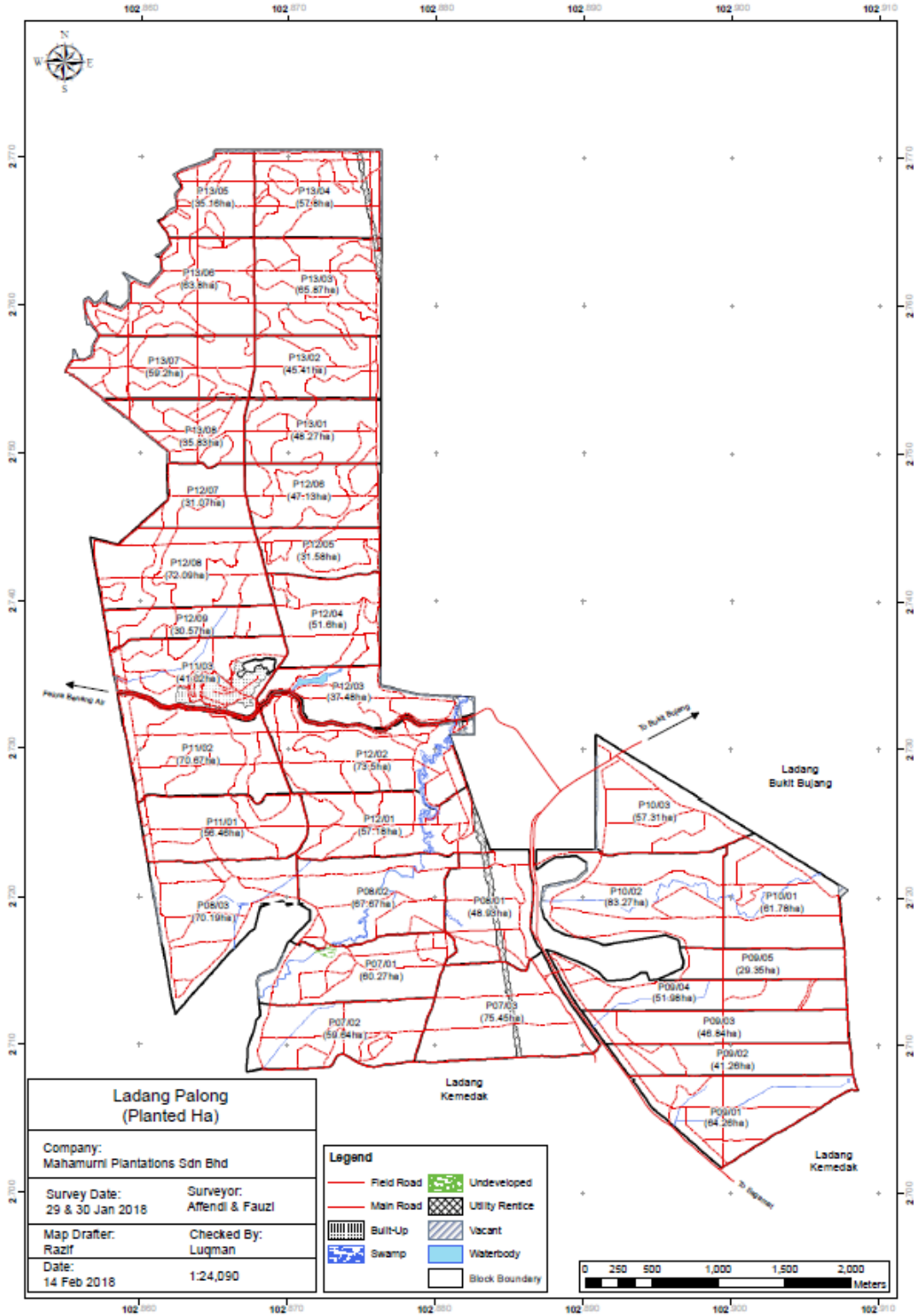
Appendix D: Location and Field Map



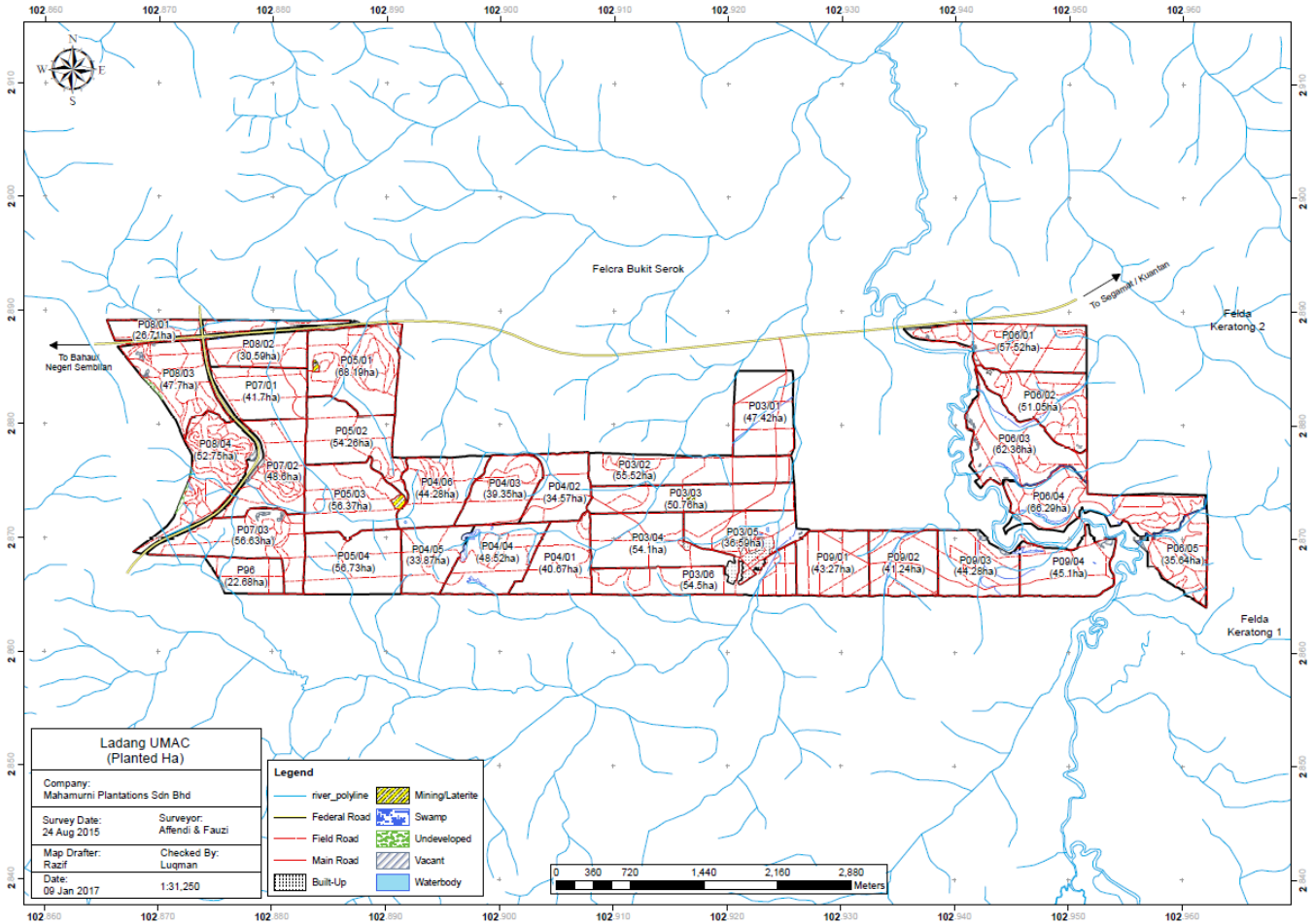
Kemedak Estate



Palong Estate



UMAC Estate



Appendix E: List of Abbreviations

BOD	Biochemical Oxygen Demand
CB	Certification Bodies
CHRA	Chemical Health Risk Assessment
COD	Chemical Oxygen Demand
CPO	Crude Palm Oil
EFB	Empty Fruit Bunch
EHS	Environmental, Health and Safety
EIA	Environmental Impact Assessment
EMS	Environmental Management System
FFB	Fresh Fruit Bunch
FPIC	Free, Prior, Informed and Consent
GAP	Good Agricultural Practice
GPB	Genting Plantations Berhad
GHG	Greenhouse Gas
GMP	Good Manufacturing Practice
GPS	Global Positioning System
HCV	High Conservation Value
IPM	Integrated Pest Management
ISCC	International Sustainable Carbon Certification
LD50	Lethal Dose for 50 sample
MSPO	Malaysian Sustainable Palm Oil
MSDS	Material Safety Data Sheet
MT	Metric Tonnes
OER	Oil Extraction Rate
OSH	Occupational Safety and Health
PK	Palm Kernel
PKO	Palm Kernel Oil
POM	Palm Oil Mill
POME	Palm Oil Mill Effluent
PPE	Personal Protective Equipment
RTE	Rare, Threatened or Endangered species
SEIA	Social & Environmental Impact Assessment
SIA	Social Impact Assessment
SOP	Standard Operating Procedure