

MALAYSIAN SUSTAINABLE PALM OIL
MSPO OPMC Public Summary Report

- Initial Assessment
- Annual Surveillance Assessment (4)
- Recertification Assessment (Choose an item.)
- Extension of Scope

FGV HOLDINGS BERHAD
Client Company (HQ) Address: Wisma FGV, Level 20 West, Jalan Raja Laut 50350 Kuala Lumpur, Malaysia
Certification Unit: FGVPISB Kulai Palm Oil Mill and Plantations: (FGVASSB Bukit Besar/Taib Andak Estate)
Date of Final Report: 10/2/2023

Report prepared by:
Muhamad Naquiddin Mazeli (Lead Auditor)

Report Number: 3511537

Assessment Conducted by:
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Section 1: Executive Summary

1.1 Organizational Information and Contact Person			
Company Name	FGV Holdings Berhad		
Mill/Estate	Certification Unit	MPOB License No.	Expiry Date
	FGVPISB Kulai Palm Oil Mill	500161004000	31/3/2023
	FGVASSB Bukit Besar/Taib Andak Estate	502670102000	31/3/2023
Address	FGV Holdings Berhad, Wisma FGV, Level 20 West, Jalan Raja Laut, 50350, Kuala Lumpur, Malaysia		
Management Representative	Ameer Izyanif bin Hamzah		
Website	http://www.fgvholdings.com/	E-mail	ameer.h@fgvholdings.com
Telephone	+603-27890497	Facsimile	+603-27890440

1.2 Certification Information			
Certificate Number	Mill: MSPO 693238 Estate: MSPO 693239	Certificate Start Date	12/06/2019
Date of First Certification	12/06/2019	Certificate Expiry Date	11/06/2024
Scope of Certification	<input checked="" type="checkbox"/> Mill: Production of Sustainable Palm Oil and Palm Oil Products <input checked="" type="checkbox"/> Estate: Production of Sustainable Oil Palm Fruits		
Visit Objectives	<p>The objective of the annual assessment 4 is to conduct a certification assessment to ensure the elements of the scope of registration and the requirements of the management standard are effectively addressed by FGVVISB Kulai Palm Oil Mill and FGVASSB Bukit Besar/Taib Andak Estate management system and the ability of the management system to ensure the organisation meets applicable statutory, regulatory and contractual requirements and as applicable, to identify areas for potential improvement of the management system.</p>		
Standard	<input type="checkbox"/> MSPO MS 2530-2:2013 – General Principles for Independent Smallholders <input checked="" type="checkbox"/> MSPO MS 2530-3:2013 – General Principles for Oil Palm Plantations and Organized Smallholders <input checked="" type="checkbox"/> MSPO MS 2530-4:2013 – General Principles for Palm Oil Mills		
Stage 1 Date	19-20/09/2018		
Stage 2 / Initial Assessment Visit Date (IAV)	14-15/01/2019		
Continuous Assessment Visit Date (CAV) 1	06-07/11/2019		
Continuous Assessment Visit Date (CAV) 2	24-25/11/2020		
Continuous Assessment Visit Date (CAV) 3	11-12/10/2021		
Continuous Assessment Visit Date (CAV) 4	09-11/11/2022		

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1.3 Other Certifications			
Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
RSPO 693237	RSPO Principles & Criteria for Sustainable Palm Oil Production: 2018; Malaysia National Interpretation 2019	BSI Services Malaysia Sdn. Bhd.	18/02/2024

1.4 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
FGVPISB Kulai Palm Oil Mill	Kilang Kelapa Sawit Kulai, Felda Taib Andak, 81000 Kulai, Johor, Malaysia	1° 44' 21.00" N	103° 38' 50.00" E
FGVASSB Bukit Besar/Taib Andak Estate	Stesen Penyelidikan Bukit Besar, 81450 Kulai, Johor, Malaysia	1° 44' 31.00" N	103° 38' 48.00" E

1.5 Certified Area					
Estate	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
FGVASSB Bukit Besar/ Taib Andak	52.60	0.00	3.31	55.91	94.08
Total (ha)	52.60	0.00	3.31	55.91	

1.6 Plantings & Cycle							
Estate	Age (Years)					Mature	Immature
	0 - 3	4 - 10	11 - 20	21 - 25	26 - 30		
FGVASSB Bukit Besar/Taib Andak	0.00	52.60	0.00	0.00	0.00	52.60	0.00
Total (ha)	0.00	52.60	0.00	0.00	0.00	52.60	0.00

1.7 Certified Tonnage of FFB			
Estate	Tonnage / year		
	Estimated (Jun 2022 - May 2023)	Actual (Nov 2021 - Oct 2022)	Forecast (Jun 2023 - May 2024)
FGVASSB Bukit Besar/Taib Andak	1,450.00	1,281.31	1,213.00
Total (mt)	1,450.00	1,281.31	1,213.00

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1.8 Uncertified Tonnage of FFB			
Estate	Tonnage / year		
	Estimated (Jun 2022 - May 2023)	Actual (Nov 2021 - Oct 2022)	Forecast (Jun 2023 - May 2024)
Smallholders, Outgrowers and FFB Traders	0.00	135,395.32	0.00
Total (mt)	0.00	135,395.32	0.00

1.9 Certified Tonnage			
Mill Capacity: 60 MT/hr SCC Model: MB	Estimated (Jun 2022 - May 2023)	Actual (Nov 2021 - Oct 2022)	Forecast (Jun 2023 - May 2024)
	FFB	FFB	FFB
	1,450.00	1,281.31	1,213.00
	CPO (OER: 20.90%)	CPO (OER: 20.25%)	CPO (OER: 20.40%)
	303.05	259.46	247.45
	PK (KER: 5.70%)	PK (KER: 4.70%)	PK (KER: 5.50%)
	82.65	60.34	66.71

1.10 Actual Sold Volume (CPO)					
CPO (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
259.46	0.00	0.00	0.00	259.46	259.46

1.11 Actual Sold Volume (PK)					
PK (mt)	MSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	RSPO		
60.34	0.00	0.00	57.53	60.34	60.34

Section 2: Assessment Process

BSI is a leading global provider of management systems assessment and certification, with more than 92,000 certified locations and clients in over 193 countries. BSI Standards is the UK's National Standards Body. BSI provides independent, third-party certification of management systems.

Assessment Methodology, Programme, Site Visits

This on-site assessment was conducted from 09-11/11/2022. The audit programme is included as Section 2.4. The approach to the audit was to treat the FGVPISB Kulai Palm Oil Mill and FGVASSB Bukit Besar/Taib Andak Estate 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.

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

The Certification Unit not using MSPO certification marks for any type of on- and off-product communication. The Certification Unit are compliance with the use of the MSPO Logo and related claims.

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 B.

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

Structured worker interviews with male and female workers and staff were held in private at the workplace in the mill and the estates. Fieldworkers were interviewed informally in small groups in the field. In addition, the wives of workers and staff were interviewed in informal group meetings at their housing. Separate visits were made to each of the local communities to meet with the village head and residents. Company officials were not present at any of the internal or external stakeholder interviews. A list of Stakeholders contacted is included as Section 3.6.

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.

All the previous nonconformities are remains closed. The assessment findings from the initial assessment are detailed in Section 4.2. Major nonconformities were closed offsite due to sufficient documentation evidence provided.

This report was externally reviewed by MSPO approved Peer Reviewer prior to certification and recertification decision by BSI. For Annual surveillance assessment, the report was internally reviewed and approved by BSI qualified certification reviewer.

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The following table would be used to identify the locations to be audited each year in the 5-year 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)
FGVPISB Kulai Palm Oil Mill	√	√	√	√	√
FGVASSB Bukit Besar/Taib Andak Estate	√	√	√	√	√

Tentative Date of Next Visit: November 1, 2023 - November 3, 2023

Total No. of Mandays: 5

2.1 BSI Assessment Team

Team Member Name	Role <i>(Team Leader or Team member)</i>	Qualifications <i>(Short description of the team members)</i>
Muhamad Naquiuddin Mazeli (MNM)	Team Leader	<p>Education: Bachelor Science Horticulture, UPM.</p> <p>Work Experience: 11 years working experience in oil palm plantation industry as sustainability team. Joining the sustainability team, managed, implement and monitors the RSPO, ISCC, MSPO and ISO 9001 and OHSAS 18001 certification requirements for the estates, mills, refineries and Smallholder scheme. He also support in providing training related to RSPO, MSPO and other certifications where applicable to the operations during previous company.</p> <p>Training attended: ISO 9001:2015 LA Training (2019), ISO 14001:2015 LA Training (2018), ISO 45001:2018 LA Training (2018), HCV & HCS Training (2019), RSPO P&C LA Training (2018), MSPO LA Training (2018), SMETA Training (2021), SCCS Training and Refresher (2019).</p> <p>Aspect covered in this audit: During this assessment, he assessed on the aspects of legal, mill best practices, estate best practices, smallholder's inclusion, legal requirements, environment, RSPO supply chain and HCV.</p> <p>Language proficiency: Fluent in in both verbal/written Bahasa Malaysia and English Language.</p>
Mohamad Fitri bin Mustafa (MFM)	Team Member	<p>Education: Bachelor of Science Agribusiness, graduated from University Putra Malaysia in 2007.</p>

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		<p>Work Experience: Started his career as research officer with Malaysian Agri Hi Tech Sdn Bhd, before servicing as agronomist at Tradewinds Plantations Berhad and FASSB. Accumulating his experience in sustainability when he serves as an auditor with Global Gateway Sdn Bhd since 2018.</p> <p>Training attended: Completed his training for MSPO Lead Auditor Course and ISO 9001:2015 Lead Auditor Course in 2018 and RSPO Lead Auditor Course in year 2019. Completing SHO Course in 2022.</p> <p>Aspect covered in this audit: General Management, Occupational Safety & Health Management Plantation (Agriculture & Agribusiness) Management Malaysian Sustainable Palm Oil (MSPO).</p> <p>Language proficiency: Fluent in in both verbal/written Bahasa Malaysia and English Language.</p>
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2.2 Impartiality and conflict of interest

During this assessment there was no circumstances or pressure that had influenced the independence or confidentiality of the assessment team.

2.3 Accompanying Persons

No.	Name	Role
	Nil	

2.4 Assessment Plan

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

Date	Time	Subjects	MNM	MFM
Tuesday 08/11/2022		Travelling to Kluang	√	√
Wednesday 09/11/2022	0800 - 0830 0830 - 0900	Opening Meeting MSPO: <ul style="list-style-type: none"> • Opening Presentation by Audit team leader. • Confirmation of assessment scope and finalize Audit plan. 	√	√
	0830 - 1230	FGVPISB Kulai POM Inspection: FFB receiving, warehouse, workshop, waste management & Landfill, Effluent Ponds, OSH & ERP, Environment issues, POME application, water treatment, staff, workers and contractor interview, housing and facility inspection, clinic, meeting stakeholders etc.	√	√

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Date	Time	Subjects	MNM	MFM
	1000 - 1100	Stakeholder Interview		√
	1230 - 1330	Break for Pray/other	√	√
	1330 - 1600	Document review (MS 2530 Part 4), P1: Management commitment and responsibility, P2: Transparency, P3: Compliance to legal requirement, P4: Social responsibility, health safety and employment condition, P5: Environment, natural resources, biodiversity and ecosystem services and P6: Best practices	√	√
	1600 - 1700	Interim Closing briefing	√	√
Thursday 10/11/2022	0830 - 1230	FGVPISB Kulai POM Stakeholder Interview with Document review	√	
	0830 - 1230	FGVASSB Bukit Besar Estate Continue with Document review (MS 2530 Part 3), P1: Management commitment and responsibility, P2: Transparency, P3: Compliance to legal requirement		√
	1230 - 1330	Break for Pray/other	√	√
	1330 - 1600	continue document review (MS 2530 Part 4), P1: Management commitment and responsibility, P2: Transparency, P3: Compliance to legal requirement, P4: Social responsibility, health safety and employment condition, P5: Environment, natural resources, biodiversity and ecosystem services and P6: Best practices	√	
	1330 - 1600	FGVASSB Bukit Besar Estate Field visit, boundary inspection, field operations, staff & workers interview, buffer zone, HCV area, IPM implementation, OSH&ERP, workshop, storage area (agrochemical, fertilizer, lubricant etc), agrochemical mixing area, Schedule waste management, worker housing, clinic, Landfill etc.		√
	1600 - 1700	Interim Closing briefing	√	√
Friday 11/11/2022	0830 - 1030	FGVASSB Bukit Besar Estate Continue with Document review (MS 2530 Part 3), P1: Management commitment and responsibility, P2: Transparency, P3: Compliance to legal requirement	√	√
	1030 - 1100	Interim Closing briefing	√	√
	1100 - 1130	Finalization of audit findings & preparation of closing meeting	√	√
	1130 - 1230	Closing meeting	√	√

Section 3: Assessment Findings

3.1 Details of audit results

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

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

3.2 Details of Nonconformities and Opportunity for improvement

The nonconformity is listed below. The findings summary of the assessment by criteria are listed in Appendix A.

During the assessment there were two (2) Major & Zero (0) Minor nonconformities and two (2) OFI raised. The FGVPSIB Kulai POM and Supply base Estate Certification unit submitted Corrective Action Plans for the nonconformity. Corrective action plans with respect to the nonconformity was reviewed by the BSI audit team and accepted.

The implementation of the corrective action plans to address the minor nonconformity will be followed up during the next surveillance assessment. The implementation of the Corrective Actions for the Major Non-conformities has been verified for its effectiveness and closed accordingly. The below is the summary of the non-conformity raised during this assessment.

Non-Conformity Report			
NCR Ref #:	2274349-202211-M1	Issue Date:	11/11/2022
Due Date:	09/02/2023	Date of Closure:	24/01/2023
Area/Process:	FGVPISB Kulai Palm Oil Mill	Clause & Category: (Major / Minor)	MSPO 2530 Part 4: 4.5.3.2 Major
Requirements:	A waste management plan shall be developed and implemented, to avoid or reduce pollution. The waste management plan should include measure for: <ul style="list-style-type: none"> a) Identifying and monitoring sources of waste and pollution. b) Improving the efficiency and recycling potential of mill by-products by converting them into value-added products. 		
Statement of Nonconformity:	Schedule waste (SW110) generated at the operation unit was not properly identified and plan to dispose the schedule waste (SW110) is not capture in the waste management plan. Schedule waste (SW422 – Spent CPO) was not properly managed.		
Objective Evidence:	Operation unit is required to identified and monitor the source of waste and pollution as per MS 2530-4:2013-4.5.3.2, however, the audit team found out the operation unit has not identified and developed action plan for SW110 (electrical item).		

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	<p>During the site visit, the audit team found 2 unit of fluorescent lamp was dumped in a bin at a workshop area. Further investigation on the SW consignment note shows that no SW110 was disposed before.</p> <p>The audit team found the desilted CPO at oil trap area was not properly managed as it was left on the outside of the oil trap. Sign of contamination was observed.</p>
Corrections:	<ol style="list-style-type: none"> 1. Carry out identification of scheduled waste using the identification form of waste at the Kulai palm oil mill. 2. Prepare completed check paper for monitoring of work done. 3. The mill conducts the cleaning of clogged/silted monsoon drain immediately. 4. The contaminated residue from oil trap cleaning were collected, stored and disposed accordingly.
Root cause analysis:	<ol style="list-style-type: none"> 1. Identification of scheduled waste SW110 (fluorescent lamp) has not been carried out at the Kulai POM. 2. The maintenance staff were lack of knowledge on handling the schedule waste generate from mill. 3. No monitoring from the supervisor in charge at the Oil Trap area.
Corrective Actions:	<ol style="list-style-type: none"> 1. Conduct environmental discussions/meetings every 6 months that discuss SW110 issues and how they are managed. 2. To conduct SW training to all relevant staff on handling the schedule waste. 3. Conduct cleaning training at the monsoon drain area to mill workers. 4. Displaying monsoon drain cleaning work procedures for mill workers reference.
Assessment Conclusion:	<p>CAP has been accepted and evidence verified off-site implementation as following:</p> <p>Pictorial Procedure for Oil sump cleaning</p> <p>Training record on Oil sump training dated 12/01/2023</p> <p>Monsoon drain checklist dated Jan 2023 and record</p> <p>Identification scheduled waste and monitoring updated and included of SW 110 and Scheduled of Monsoon drain cleaning</p> <p>All the evidence reviewed found adequate and effectively implemented. Hence, the Major NC was closed on 24/1/2023.</p>

Non-Conformity Report			
NCR Ref #:	2274349-202211-M2	Issue Date:	11/11/2022
Due Date:	09/02/2023	Date of Closure:	24/01/2023
Area/Process:	FGVPISB Kulai Palm Oil Mill	Clause & Category: (Major / Minor)	MSPO 2530 Part 4: 4.4.4.2 Major
Requirements:	The occupational safety and health plan should cover the following: b) The risk of all operations shall be assessed and documented.		
Statement of Nonconformity:	Insufficient of monitoring on the implementation of OSH plan.		
Objective Evidence:	a. The mill management had conducted audiometric test to 21 workers on 25/06/2022. As a result, 16 of the workers were required to undergo audiometric retest after 3 months. However, the retest was only be done on		

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	<p>05/11/2022, (131 days) which is exceed the 90 days as required for retest assessment.</p> <p>b. The implementation and monitoring of risk controls was not adequate. Evidence as below.</p> <p>i. Found rotating machinery parts were not properly concealed as seen the rotating parts had covers which were badly broken and eroded.</p> <p>ii. Oxygen and Acetylene tanks that were used for welding works in the mill were not equipped with flashback arrestors as a precaution against gas leaks.</p>
Corrections:	<ol style="list-style-type: none"> The factory management issued instructions/alerts to the safety committee to conduct immediate discussing audiometric issues without having to wait for the next safety meeting. Reinstall the rotating machinery cover after the repair is completed. Installing the flashback arrestor on the Oxygen and Acetylene tank before it can be used.
Root cause analysis:	<ol style="list-style-type: none"> The results of the audiometric test are only discussed at the 3rd OSH meeting on 27/09/2022. Only then, the act of appointing a consultant and the procurement process be carried out. No monitoring from the Head of Division after the completion of the machine repair work. The responsible officer has no understanding of the need for the use of flashback arrestors on Oxygen and Acetylene tanks.
Corrective Actions:	<ol style="list-style-type: none"> To include retesting activities in the annual OSH program of Kulai palm oil mill. Monitoring of completion of work is carried out using the completed form of work certified by the head of the division. Conduct training to the officers involved and paste visual control on the working equipment.
Assessment Conclusion:	<p>Corrective action plan has been accepted and evidence verified off-site implementation as following:</p> <p>Picture of flashback arrestor and picture of rotating part with verification by Mr Fadzli onsite dated 18/1/2023</p> <p>Training record of safety of flashback arrestor dated 12/1/2023</p> <p>Updated monitoring checklist for audiometric test in OSH plan 2023</p> <p>All the evidence reviewed found adequate and effectively implemented. Hence, the Major NC was closed on 24/1/2023.</p>

Opportunity For Improvement			
Ref:	2274349-202211-I1	Clause:	MSPO Part 3: 4.4.5.3
Area/Process:	FGVASSB Bukit Besar/Taib Andak Estate		
Objective Evidence:	Provision and explanation of pay slip documentation to the workers in FGVASSB Bukit Besar/Taib Andak Estate could be improved further.		

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Opportunity For Improvement			
Ref:	2274349-202211-I2	Clause:	MSPO Part 4: 4.4.5.11
Area/Process:	FGVPISB Kulai POM		
Objective Evidence:	Reporting of workers housing inspection conducted by person in-charge of FGVPISB Kulai POM could be enhance further.		

Noteworthy Positive Comments	
1	Good planning on management unit operations.
2	Positive comments by most external stakeholders.
3	Good commitment given by all personnel involved.

3.3 Status of Nonconformities Previously Identified and OFI

Non-Conformity Report					
NCR Ref #:	2129696-202111-N1	Issue Date:	12/11/2021		
Due Date:	Next assessment	Date of Closure:	11/11/2022		
Area/Process:	FGVPISB Kulai Palm Oil Mill	Clause & Category: (Major / Minor)	MSPO 2530 Part 4 4.4.5.4 Minor		
Requirements:	Management should ensure employees of contractors are paid based on legal or industry minimum standards according to the employment contract agreed between the contractor and his employee.				
Statement of Nonconformity:	The contractor workers SOCSO contribution were not as per Employees' Social Security Act 1969 (Act 4).				
Objective Evidence:	Noted during document review, the SOCSO contribution for the contractors' workers were not as per Employees' Social Security Act 1969 (Act 4). Reviewed the contribution as follows:				
	Name/ID no.	Month	Salary Range	SOCSO Contribution as per act	Actual Contribution
	Muhammad Raffizal Haqimi Mohd Rahmad 03011001XXXX	Sept 2021	1300 - 1400	30.40	28.10
	Latiff b. Nanang 62010301XXXX	Sept 2021	1800 - 1900	41.60	28.10
		May 2021	1700 - 1800	39.40	37.10
		Mar 2021	1300 - 1400	30.40	25.90
Corrections:	The salaries of contract workers who have been in excess of salary deductions for SOCSO have been paid by the contractor.				
Root cause analysis:	The contractor did not refer to the "SOCSO CONTRIBUTION TABLE" for making the payment to the contractor workers.				
Corrective Actions:	1. The SOCSO contribution table given to the contractor for further action				

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	2. The factory will ask the contractor to provide the previous month's salary statement of the contract employee each month before the latest monthly payment is made to the contractor to check on the SOCSO contribution.
Assessment Conclusion:	The effectiveness of the implementation will be verified during next assessment.
Verification Statement:	All accepted CAP were verified its implementation to be effective. Upon satisfactory implementation of the CAP, it was also found during the surveillance assessment visit that Kulai POM has absorb some willingly contractor's workers to become its permanent employee effective from July 2022 and recruit new employee to fulfil the operational requirement as per sample evidence sighted for a new employee ID # 0305XX-XX- 13XX; workers ID # 1213144; Date joined: 1/7/2022. There are no other permanent contractors' workers working full time in Kulai POM except for short-term project contractor and transporter. Hence, Minor NC has been closed on 11/11/2022.

Opportunity For Improvement			
Ref:	Nil	Clause:	
Area/Process:			
Objective Evidence:			
Verification Statement:			

3.4 Summary of the Nonconformities and Status

CAR Ref.	CLASS	ISSUED	STATUS
1729409-201901-M1	4.4.4.1 MSPO Part 3-Major	15/01/2019	Closed on 13/02/2019
1729409-201901-M2	4.4.2.2 MSPO Part-3-Major	15/01/2019	Closed on 13/02/2019
1847407-201906-M3	4.4.5.9 MSPO Part 3 Major	07/11/2019	Closed on 13/01/2020
1847407-201906-M4	4.4.5.5 MSPO Part-3 Major	07/11/2019	Closed on 13/01/2020
1847407-201906-M5	4.4.5.6 MSPO Part-4 Major	07/11/2019	Closed on 13/01/2020
1847407-201906-M6	4.4.5.8 MSPO Part 4 Major	07/11/2019	Closed on 13/01/2020
1847407-201906-N1	4.4.5.4 MSPO Part-4 Minor	07/11/2019	Closed on 25/11/2020
2129696-202111-N1	4.4.5.4 MSPO Part-4 Minor	12/11/2021	Closed on 11/11/2022
2274349-202211-M1	4.5.3.2 MSPO Part-4 Major	11/11/2022	Closed on 24/01/2023
2274349-202211-M2	4.4.4.2 MSPO Part-4 Major	11/11/2022	Closed on 24/01/2023

3.5 Issues Raised by Stakeholders


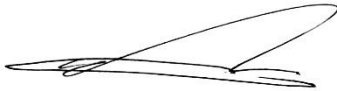
Stakeholder’s comment	
1	<p>Issues: Felda Taib Andak Manager</p> <p>FGV Holdings Berhad is part of Felda and either FGV estates or mills, relationships with Felda are well maintained among the management and other employees. Mill manager is part of JKRR committee where monthly meeting conducted to discuss mainly on FFB quality issues and other related matters together with Felda manager and settlers’ representatives. Any issue highlighted during meetings were taken action accordingly by relevant parties.</p>
	<p>Management Responses:</p> <p>Noted on the positive comment.</p>
	<p>Audit Team finding:</p> <p>No further issue.</p>
2	<p>Issues: Ketua Kampung Felda Taib Andak</p> <p>Villagers among Felda settlers and their family members have good relationship with FGV management and staff. FGV mill and estate also provided employment opportunity to villagers. FGV also very helpful in providing contributions to villagers such as the recent contribution of Hari Raya Aidilfitri Hampers etc.</p>
	<p>Management Responses:</p> <p>Noted on the positive comment.</p>
	<p>Audit Team finding:</p> <p>No further issue.</p>
3	<p>Issues: Taib Andak FFB Collection Centre</p> <p>Taib Andak FFB Collection Centre mainly covering smallholders among non-Felda settlers who wish to sell their crops to nearby mill and FGVPI Kulai POM provided very good opportunity to support the smallholders to send their crop to nearby location rather than to private mill so far away from their farm. Fair agreement signed between FGV and Collection Centre based on current MPOB prices. On-time payment received from FGV for FFB supplied as per agreed terms and conditions.</p>
	<p>Management Responses:</p> <p>Noted on the positive comment.</p>
	<p>Audit Team finding:</p> <p>No further issue.</p>
4	<p>Issues: SK Sinar Bahagia</p> <p>Both FGV mill and estate management maintained very good relationship with school with so many contributions made such as the contribution of 10 units Smart Television for SK Sinar Bahagia School Transformation Program dated on 8/12/2021 and contribution of van transport to SK Sinar Bahagia Felda Taib Andak school student to attend Jamboree on the Air and Jamboree on the Internet (JOTA JOTI) program in SMK Taman Putri, Kulai dated on 15/10/2022. No negative issue or impacts from mill and estate operations towards school and school children as well as teachers.</p>
	<p>Management Responses:</p> <p>Noted on the positive comment.</p>
	<p>Audit Team finding:</p>

	No further issue.
5	<p>Issues: Kesatuan Sekerja FGVPISB & Kesatuan Sekerja FGVASSB</p> <p>All employees of mill and estate within FGV are given freedom to join association and those active members are always allowed and permitted to attend outstation programs or meetings conducted by associations without needing to apply for annual leave. All representatives are appointed by members only through voting system without interference by FGV management. Collective agreements between FGV and association always fulfilled accordingly.</p>
	<p>Management Responses:</p> <p>Noted on the positive comment.</p>
	<p>Audit Team finding:</p> <p>No further issue.</p>
6	<p>Issues: Gender committee representative</p> <p>FGV gender committee always combined with Felda’s gender association in conducting programs for women and children. In doing so, the relevant company policies such as anti-sexual harassment policy and reproductive rights policy etc. were well communicated among all members and stakeholders. No gender discrimination practice by companies where entitlements for women employees even more with the maternity leave of up to 90 days.</p>
	<p>Management Responses:</p> <p>Noted on the positive comment.</p>
	<p>Audit Team finding:</p> <p>No further issue.</p>

3.6 List of Stakeholders Contacted

<p>Government Officer:</p> <p>Nil</p>	<p>Community/neighbouring village:</p> <p>Felda Taib Andak Manager Ketua Kampung Felda Taib Andak SK Sinar Bahagia</p>
<p>Suppliers/Contractors/Vendors:</p> <p>Taib Andak FFB Collection Centre</p>	<p>Worker’s Representative/Gender Committee:</p> <p>Kesatuan Sekerja FGVPISB Kesatuan Sekerja FGVASSB Gender Representative Harvesters Sprayers Mill Operators</p>

Section 4: Assessment Conclusion and Recommendation

Acknowledgement of Internal Responsibility and Formal Sign-off of Assessment Findings	
<p>Based on the findings during the assessment FGVPISB Kulai Palm Oil Mill and FGVASSB Bukit Besar/Taib Andak Estate Certification Unit complies with the MS 2530-3:2013 and MS 2530-4:2013. It is recommended that the certification of FGVPISB Kulai Palm Oil Mill and FGVASSB Bukit Besar/Taib Andak Estate Certification Unit is continued.</p>	
Acknowledgement of Assessment Findings	Report Prepared by
<p>Name: Ahmad Shahrir Bin Ismail</p>	<p>Name: Muhamad Naquiuddin Mazeli</p>
<p>Company name: FGV Holdings Berhad</p>	<p>Company name: BSI Services Malaysia Sdn Bhd</p>
<p>Title: Senior Manager</p>	<p>Title: Lead Auditor</p>
<p>Signature:</p>  <p>Date: 08/02/2023</p>	<p>Signature:</p>  <p>Date: 24/01/2023</p>

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 -	FGV Plantation Berhad has established Group Sustainability Policy. Refer policy no. FGV/SED/POL/003, revision 0.0 dated 26/01/2022 approved by the Board of Directors. The management also have informed the stakeholder as per memo bil; (02) MEMO-RSPO/MSPO 2022 dated 16/10/2022.	Complied
4.1.1.2	The policy shall also emphasize commitment to continual improvement. - Major compliance -	FGV Plantation Berhad has clearly emphasized to achieve commitment towards a systematic approach in ensuring continuous improvement in the operation, compliance to statutory, legal and other regulatory requirements and establishment of traceability within the supply chain in the above-mentioned memorandum. In the Group Sustainability Policy stated that FGV Plantation Berhad will continuously improve the quality of their products and services by adopting the best possible approach to enhance productivity and profitability by optimizing resource and operational efficiencies, while eliminating or minimizing negative impact on people and environment by: <ol style="list-style-type: none"> 1. Promoting economic growth 2. Respecting human rights 3. Protecting the environment 	Complied
Criterion 4.1.2 – Internal Audit			

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Criterion / Indicator		Assessment Findings	Compliance
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 -	Department has established annual internal audit plan for all the mills and estates. Latest internal audit through online platform was conducted on 11 – 12/10/2022 by Internal Auditor from SCCD. During the internal audit, 10 NCR were issued by the auditor.	Complied
4.1.2.2	The internal audit procedures and audit results shall be documented and evaluated, followed by the identification of strengths and root causes of nonconformities, in order to implement the necessary corrective action. - Major compliance -	FGV Plantation Berhad has established Standard Operating Procedure for Internal Audit. Refer document no. FGV/GSD-SCCD/SOP/04 dated 03/09/2020. Latest internal audit was conducted through online platform on 11-12/10/2022 by Internal Auditor from SCCD. During the internal audit, 10 NCR were issued by the auditor. The audit report was documented and available.	Complied
4.1.2.3	Report shall be made available to the management for their review. - Major compliance -	The internal audit report was documented and made available for management review. As evidence, all findings from internal audit were responded by estate management within the timeframe stipulated in the Audit Procedure.	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 -	The estate conducted management review meetings on annually basis. In the meetings discuss on audit results, production, environmental, social, management review, safety and health, training and housing. Reviewed the minutes meeting dated 31/10/2022, it cover as per below: 1. Results of internal audits covering RSPO, MSPO & SCCS 2. Process performance and product conformity 3. Customer feedback 4. Status of preventive and corrective actions 5. Follow-up actions from management reviews	Complied

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Criterion / Indicator		Assessment Findings	Compliance												
		6. Changes that could affect the management system 7. Recommendations for improvement 8. Improvement of the effectiveness of the management system and processes 9. Complaint and grievances 10. Resources needs													
Criterion 4.1.4 – Continual Improvement															
4.1.4.1	The action plan for continual improvement shall be based on consideration of the main social and environmental impact and opportunities of the company. - Major compliance -	The estate has established an improvement plan 2022 mainly on environmental and social issues with details. The improvement plan was accordingly to consideration of environmental impact and opportunities. The plan was available at site for review. <table border="1" data-bbox="1034 879 1883 1048"> <thead> <tr> <th></th> <th>Category</th> <th>Details</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Operation</td> <td>Multi Grader for road maintenance RM10K -2022</td> </tr> <tr> <td>2</td> <td>Operation</td> <td>Facilitate estate mapping - RM2K - 2022</td> </tr> <tr> <td>3</td> <td>Safety</td> <td>To ensure zero fatality case and training the workers accordingly</td> </tr> </tbody> </table>		Category	Details	1	Operation	Multi Grader for road maintenance RM10K -2022	2	Operation	Facilitate estate mapping - RM2K - 2022	3	Safety	To ensure zero fatality case and training the workers accordingly	Complied
	Category	Details													
1	Operation	Multi Grader for road maintenance RM10K -2022													
2	Operation	Facilitate estate mapping - RM2K - 2022													
3	Safety	To ensure zero fatality case and training the workers accordingly													
4.1.4.2	The company shall establish a system to improve practices in line with new information and techniques or new industry standards and technology (where applicable) that are available and feasible for adoption. - Major compliance -	There is no new application of new technology implemented during the certification period. The current practices continued and guide by Standard Operation Procedure (SOP). The estate management will implement and monitor any new technologies being implemented and the training of other personnel.	Complied												
4.1.4.3	An action plan to provide the necessary resources including training, to implement the new techniques or new industry standard or technology (where applicable) shall be established.	This is being made upon confirmation of any new projects. Employees were briefed of any new development in basic understanding during the weekly briefings. The management team will be informed of such development during the monthly management meetings. Dissemination	Complied												

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Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	of information by the RC office and SCCD are transacted during the monthly Managers meetings and emails.	
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 -	<p>FGV Plantation Berhad has established Standard Operating Procedure and documented in "Komunikasi, Penglibatan dan Rundingan". Refer document no. FGV/ML- 1A/L2-Pr12, issue 0 dated on 01/06/2016. Request for information and response is handle based on procedure. The procedure covering the internal and external parties. As per clause 6.2.3 "Jangka masa Untuk Komunikasi Luar" (Timeline to Response) were divided into two:</p> <ol style="list-style-type: none"> 1. Within 2 weeks from date received information which require response. 2. Within 1 week from completion of investigation. <p>Sighted at estate notice board the Standard Operating Procedure is displayed in Bahasa Malaysia. No changes from previous report.</p>	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 -	<p>Standard Operating Procedure and documented in "Komunikasi, Penglibatan dan Rundingan". Refer document no. FGV/ML-1A/L2-Pr12, issue 0 dated on 01/06/2016 under section 7.0 "Rekod Terlibat", publicly available document as follows:</p> <ul style="list-style-type: none"> • Land Title • Safety and Health Plan • Environment and Social Management Plan • HCV report • Pollution Prevention Plan 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> • Record of complaint and grievances • Continuous Improvement Plan • Human Rights Policy • List of stakeholders • Communication procedure • OSH Minute Meetings • Monthly Management Minutes Meeting • Internal Memo and Circulars <p>The estate has issued a memo to all the stakeholders on the publicly available document in the estate. Refer memo no (01) MEMO-RSPO/MSPO 2022 dated 03/01/2022.</p> <p>Management documents such as Policies, Stakeholder consultation processes, Financial Annual Reports are available upon request. Any commercially confidential information will need special request before being provided.</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>FGV Plantation Berhad has established Standard Operating Procedure and documented in “Komunikasi, Penglibatan dan Rundingan”. Refer document no. FGV/ML- 1A/L2-Pr12, issue 0 dated on 01/06/2016.</p> <p>This is including request and consultation with internal and external parties. The procedure stated:</p> <ol style="list-style-type: none"> 1. Internal communication <ol style="list-style-type: none"> a. Management to employee: 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> - Morning muster - Memo and surat pekeling dalaman - Poster and notice board - Continues campaign b. Employee to management <ul style="list-style-type: none"> - Suggestion box - Morning muster - Through employee representative - Site visit from manager 2. External communication <ul style="list-style-type: none"> - Policies being circulated with the stakeholders - Report to the environmental department and DOSH. The management was established sop for communication referred as per FGV/GSD-SCCD/SOP/010 version 3.0 dated 01/06/2022. 	
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 -	Estate Manager is responsible for issues raised by local communities and other affected or interested parties. Social Liaison Officers are nominated to coordinate activities of the stakeholders, Safety and Health Committee, Gender Committee etc. The estate has appointed the Executive, FGVAS Bukit Besar as Social Officer as per appointment letter no. (01) LANTIKAN-RSPO/MSPO 2022 dated 01/02/2022 signed by the Estate Manager.	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 -	The lists of stakeholders are adequately maintained. The lists of stakeholders were used for inviting external stakeholders during external stakeholders' consultation. The list was divided into neighbouring, internal and external stakeholders. The list of stakeholders was updated on	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>24/10/2022. The stakeholder meeting conducted on 02/11/2022 with total 8 person included Bukit Besar police station representative, SK LKTP Bukit Besar and others.</p> <p>The management also give awareness to the stakeholder as per memo (01) MEMO-RSPO/MSPO 2022 dated 03/01/2022 regarding to document that transparency to the stakeholder and available.</p>	
Criterion 4.2.3 – Traceability			
4.2.3.1	<p>The management shall establish, implement and maintain a standard operating procedure to comply with the requirements for traceability of the relevant product(s).</p> <p>- Major compliance -</p>	<p>FGV Plantation Berhad has established SOP for traceability for all estate and documented in 'Manual Ladang Sawit Lestari – Mengangkut BTS ke Kilang'. Refer doc no. MLSL (Ed.3)-Sec.4 (8.0) issued on 1/9/2017.</p> <p>The SOP used sets of form to be filled by the estate to trace the origin of the FFB.</p> <ul style="list-style-type: none"> i. Labelled for lorry – Lorry no., Estate Name, Mill Name ii. FFB quality certificated – Field/Blok, Total FFB, Average Bunch Weight, Estimate weigh, date. iii. FFB dispatch note 	Complied
4.2.3.2	<p>The management shall conduct regular inspections on compliance with the established traceability system.</p> <p>- Major compliance -</p>	<p>FGV Plantation Berhad have established systems to monitor the implementation of the traceability systems in the mill thorough Internal Audit conducted by the Plantation Sustainability Department. Latest Internal audit was conducted on 11-12/10/2022 resulted with 10 OFI for the audited premise.</p>	Complied
4.2.3.3	<p>The management should identify and assign suitable employees to implement and maintain the traceability system.</p> <p>- Minor compliance -</p>	<p>The management appointed Mr. Mohd Rizal Jamaludin, Assistant Manager FGVAS Taib Andak as the person in-charge of implementation and maintenance of traceability system as per letter of appointment ref: (01) LANTIKAN-RSPO/MSPO2022, appointed on 01/02/2022.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.2.3.4	Records of sales, delivery or transportation of FFB shall be maintained. - Major compliance -	<p>The estate management had kept and maintained the traceability records as per their guidelines. 2 documents used for the daily FFB transportation which are FFB Delivery Note and weighbridge ticket.</p> <ul style="list-style-type: none"> • FFB Delivery Note <ul style="list-style-type: none"> a. Estate: FGVAS Taib Andak b. Vehicle No: JCY1731 c. Driver’s Name: Mahdi Ibrahim d. Date: 0/11/2022 e. FFB Weight: 4.51 Mt • Weighbridge Ticket <ul style="list-style-type: none"> a. Received Date: 07/11/2022 b. Lorry No: JCY 1731 c. Driver’s Name: Mahdi Ibrahim d. FFB Weight: 4.51 Mt. 	Complied
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 -	<p>FGV Plantation Berhad has established SOP on track changes, monitoring, implementation and compliances of legal and other requirement. Refer doc. no ML-1A/L2-Pr6 (0) dated 1/6/2016. Plantation and Sustainability Department and Manager for respective operating units will undertake the responsibility of identifying, managing, updating and tracking the legal requirement.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> a. MPOB license no: 502670102000, expired on 31/03/2023. b. Medical surveillance was conducted for Mr. Md Mussain, dated on 08/12/2021. The assessment was conducted by Klinik Sulaiman. c. Wages deduction permit oversea insurance premium deduction, reference no: BHG. PU/9/129 JLD 26 (22), effective on 30/09/2019. d. Wages deduction for utility charge, reference no: BHG. PU/9/129 Jld 23 (22), effective date on 26/04/2016. 	
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>The estates visited has established and documented all related legal requirement in Legal and other Requirement Register. As for year 2022, total of 21 laws or regulations were updated, among other:</p> <ul style="list-style-type: none"> a. "Akta Imigresen 155 1959/63". b. "Perintah Gaji Minimum, P.U(A) 140, 2022" c. "Peraturan-Peraturan Perkhidmatan Bomba (Perakaun Bomba) (Pindaan) 2020, P.U(A) 290. d. "Akta Industri Perkhidmatan Air 655 2006. e. "Akta Pengurusan Sisa Pepejal Dan Pembersihan Awam (Akta 672) 2007. 	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>The operating units visited monitor the validity period of the license through form 'Mekanisma Pematuhan Lesen/Permit/Keperluan Undang-Undang'. Latest update of register was done on 31/01/2022 for FGVAS Taib Andak.</p>	Complied
4.3.1.4	<p>The management should assign a person responsible to monitor compliance and to track and update the changes in regulatory requirements.</p> <p>- Minor compliance -</p>	<p>The estate has appointed person responsible for each operating unit to monitor the compliance to legal and other requirements. Sustainability Department, Regional Compliance Unit and Internal Audit Department</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>conducted internal audit to check the compliancy to related legal and other requirement on annually basis.</p> <p>Sighted the appointment letter for person in charge for legal updated, dated on 01/02/2022.</p>	
Criterion 4.3.2 – Lands use rights			
4.3.2.1	<p>The management shall ensure that their oil palm cultivation activities do not diminish the land use rights of other users.</p> <p>- Major compliance -</p>	<p>FGV Agriculture Services Sdn. Bhd. did not acquire land from landowners. The land was leased to FELDA by the government. FELDA give the right to use the land to FGV Agriculture Services Sdn. Bhd.</p> <p>There were no issues of land disputes. There was no evidence that the oil palm plantation activities are diminishing the land use rights of other users.</p>	Complied
4.3.2.2	<p>The management shall provide documents showing legal ownership or lease, history of land tenure and the actual use of the land.</p> <p>- Major compliance -</p>	<p>The FGVASSB Bukit Besar (Taib Andak Estate) land ownership for 55.91 ha as per agreement entitled "Kelulusan Cadangan Kadar Pajakan Tanah bagi Pembaharuan Pajakan FGV Agri Services (FGVASSB) keatas Tanah FELDA Seluas 6751.665 Hektar". Refer letter no. (45)1450/1/11 Pt. 2 dated 09/04/2021.</p>	Complied
4.3.2.3	<p>Legal perimeter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable.</p> <p>- Major compliance -</p>	<p>Legal boundary of FGVAS Bukit Besar/Taib Andak was clearly demarcated based on site visit to sample boundary stone with GPS coordinate was accurate. Available a map of FGVAS Taib Andak Estate. Sighted the boundary stone was available at the block 3.</p>	Complied
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).</p>	<p>FGV Plantation Berhad has established procedure to handle any land dispute and recorded in "Pengenalpastian dan penyelesaian pertikaian tanah". Refer document no. ML-1A/L1-Pr10 (0) dated 01/06/2016. No land dispute was recoded for FGVAS Bukit Besar/Taib Andak.</p>	Not applicable

Criterion / Indicator		Assessment Findings	Compliance
- Minor compliance -			
Criterion 4.3.3 – Customary rights			
4.3.3.1	Where lands are encumbered by customary rights, the company shall demonstrate that these rights are understood and are not being threatened or reduced. - Major compliance -	The land is legally owned by FELDA and leased to FGV AS Sdn Bhd. The existing land is not encumbered by any customary land rights.	Not applicable
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights land, if any, should made available. - Minor compliance -	The land is legally owned by FELDA and leased to FGV AS Sdn Bhd. The existing land is not encumbered by any customary land rights.	Not applicable
4.3.3.3	Negotiation and FPIC shall be recorded and copies of negotiated agreements should be made available. - Major compliance -	The land is legally owned by FELDA and leased to FGV AS Sdn Bhd. The existing land is not encumbered by any customary land rights.	Not applicable
4.4 Principle 4: Social responsibility, health, safety and employment condition			
Criterion 4.4.1: Social Impact Assessment (SIA)			
4.4.1.1	Social impact should be identified and plans are implemented to mitigate the negative impacts and promote the positive ones. - Minor compliance -	SIA was conducted by Plantation and Sustainability Department (PSD) as per "Laporan Penilaian Impak Sosial Ladang FASSB Bukit Besar". Refer document no. 1/2018 dated 07/08/2018 The assessment has involved the participation of stakeholders such as internal workers, teacher, surrounding communities and contractor. Social Impact Assessment Procedure, FGV/ML-1A/L2-Pr21 issue 1, Revision 2 dated March 2019 under 6.1.9.2 stated stakeholder consultation to be conducted once in 2 years. As for Movement Control	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>Order and National Recovery Plan in Malaysia, the renewal of the Social Impact Assessment was postponed.</p> <p>The negative impacts and positive impacts that raised during the assessment were incorporated into the management plan.</p> <p>The estate has established Social Management plan base on the SIA conducted and feedbacks from the stakeholders.</p>	
Criterion 4.4.2: Complaints and grievances			
4.4.2.1	<p>A system for dealing with complaints and grievances shall be established and documented.</p> <p>- Major compliance -</p>	<p>Procedures for Complaints and Grievances was documented in Menangani Aduan dan Rungutan. Refer document no. FGV/GSD-SCCD/SOP/010 version 3.0 dated 01/06/2022. This procedure covers:</p> <ul style="list-style-type: none"> a. Problem with the management b. Housing and Workers Housing Problem c. Problem involving estate management d. Complaint & grievance facilities e. Complaint/grievance involving estate workers welfares f. Freedom of speech in welfare meeting <p>FGV Plantation Berhad has established Whistleblowing Policy. Refer document no. FGV/GGD/POL/001, rev. 8.0 approved by the Board of Directors on 17/11/2020.</p> <p>Policy of whistle-blower policy was established in the sustainability manual 1A dated 1/8/06. The issues emphasized in the policy were Whistleblowing e-form at www.fgvholdings.com if you wish to report or raise concerns related to abuse of power, fraud, bribery, sustainability issues and other misconducts. The policy will ensure identity will be</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		protected. In addition the company has established a hotline number 1800-88-8717 and alert mail alert@fgvholdings.com.	
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 -	For grievances from external stakeholders, the estate has established form "Borang Aduan" to records all the grievances. The form was placed together with the grievances box outside the office. As to date, no grievances were received from external stakeholders. For internal stakeholders, all grievances were recorded in complaints logbook. Reviewed the complaints/grievances made by the internal stakeholders were resolve on timely manners.	Complied
4.4.2.3	A complaint form should be made available at the premises, where employees and affected stakeholders can make a complaint. - Minor compliance -	For grievances from external stakeholders, the estate has established form "Borang Aduan" to records all the grievances. The form was placed together with the grievances box outside the office. For internal stakeholders, all grievances were recorded in complaints logbook. Latest record was on 07/11/2022.	Complied
4.4.2.4	Employees and the surrounding communities should be made aware that complaints or suggestions can be made any time. - Minor compliance -	Interview with internal and external stakeholder during stakeholder consultation found that they were aware of the complaint procedure and were briefed by the management during stakeholder meeting.	Complied
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 -	Record review found that previous complaints and requests including the resolution for the past 24 months were still available to affected stakeholders upon request.	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.	The estate is committed and have contributed to local development. The contribution made to the internal and external stakeholders. As evidence,	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	- Minor compliance -	the estate has contributed on Hari Raya contribution as per (9)HREO/WW/01/1/2022 dated 13/04/2022.	
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 -	Safety and Health Policy from FGV signed by Mr. Nazrul Izam Mansor (Group Chief Executive Officer) dated 05/11/2021, doc no: FGV/GHR/HSEQ/POL/001, revision: 5.0. Consist of commitment to comply with legal requirements, managing HSE risk, ensure the employee’s safety while at work, continual improvement in HSE in meeting best practices. FGV Group is committed to ensure safe and healthy work environment, prevention of incident, Complying with legal requirements. OSH was plan as stated in Safety and health Plan Medical Surveillance, Briefing on OSH Policy, Meeting of SHC, Pengurusan PPE, First Aid Training, Fire Drill and etc. Implementation of the policy plan was detailed under indicator 4.4.4.2 and training records documented under indicator 4.4.6.3.	Complied
4.4.4.2	The occupational safety and health plan shall cover the following: a) A safety and health policy, which is communicated and implemented. 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. d) All employees involved shall be adequately trained on safe working practices.	a. Safety and Health Policy from FGV signed by Mr. Nazrul Izam Mansor (Group Chief Executive Officer) dated 26/01/2022. Training on OSH was plan as stated in Annual Training Programme 2020. Briefing on OSH Policy has been given during morning muster training. Details on the training records was mentioned in the indicator 4.4.6.3. b. HIRARC has been reviewed and prepared by Mr. Mohd Firdaus Bin Ibrahim dated 01/08/2022 and endorsed by Mr. Din Bin Ibrahim (Manager). The management had identified 24 activities for the HIRARC.	Complied

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<p>e) All precautions attached to products shall be properly observed and applied.</p> <p>f) The management shall provide the appropriate PPE at the place of work to cover all potentially hazardous operations as identified in the risk assessment and control such as Hazard Identification, Risk Assessment and Risk Control (HIRARC).</p> <p>g) The management shall establish Standard Operating Procedure for handling of chemicals to ensure proper and safe handling and storage in accordance to Occupational Safety Health (Classification Packaging and Labeling) Regulation 1997 and Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000.</p> <p>h) 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>i) 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>j) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.</p>	<p>c. & d. Sighted OSH training programme has been developed for 2022. Training records were made available to the audit team and reviewed. Details were described under indicator 4.4.6.3.</p> <p>f. PPE record has been maintained by the management. Refer "Borang Pemberian PPE". Sighted the latest PPE issuance was delivered on 02/11/2022 for Sunil Candra (received ear plug).</p> <p>g. SOP on handling of chemical has been developed by the management. Refer SOP: FGVPM/L3/GPK-006 dated 01/02/2020. SOP has been verified at the estate office.</p> <p>h. The estate manager is appointed as the chairman of the OSH committee, which was made on 02/01/2021, signed by Head of R&D Division. The manager subsequently assigned duties of ESG coordinator to the assistances for the down line implementation of OSH practices in the estates.</p> <p>i. Estate management had conducted OSH meeting on quarterly basis. The meeting was attended 17 employees.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Estate</th> <th style="text-align: center;">4th</th> <th style="text-align: center;">3rd</th> <th style="text-align: center;">2nd</th> <th style="text-align: center;">1st</th> </tr> </thead> <tbody> <tr> <td style="text-align: left;">Taib Andak</td> <td style="text-align: center;">Nil</td> <td style="text-align: center;">30/09/2022</td> <td style="text-align: center;">24/06/2022</td> <td style="text-align: center;">25/03/2022</td> </tr> </tbody> </table> <p>j. Accident and emergency procedure are available. The organisation chart for the ERP team was established and displayed for information of the employees. The important telephone contact numbers were also provided therein. ERT are initiated for fire & flood, chemical spillage.</p> <p>k. Safety briefing was given by the estate management during the opening meeting. First Aid Training has been conducted was conducted on 16 & 17/11/2021, delivered by CERT Academy Sdn Bhd. The certificate will expire on 16/11/2024. During the site visit, the mandora, who had undergone the first aid training, was present.</p>	Estate	4 th	3 rd	2 nd	1 st	Taib Andak	Nil	30/09/2022	24/06/2022	25/03/2022	
Estate	4 th	3 rd	2 nd	1 st								
Taib Andak	Nil	30/09/2022	24/06/2022	25/03/2022								

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Criterion / Indicator		Assessment Findings	Compliance
	<p>k) 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>l) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.</p> <p>- Major compliance -</p>	<p>i. The estate trained their nominated employees for First Aid mainly for those involved in the field operations. A First Aid Kit equipped with approved 16 items is available and replenished on a weekly basis. Distribution of the 1st Aid Kit for the estate are made at the following places/personnel; Office/ AP Post/ Chemical Store/ Fertiliser Store/ Workshop/ Field staff/ Mandores. The boxes kept by the mandore were sighted during the field visit. Regular briefing to the 1st Aid Kit holders on the management of the content and usage.</p> <p>JKKP 8 was submitted to DOSH through MyKKP for 2021 data dated 11/01/2022 with Ref No; JKKP8/98350/2021. No accident was recorded for the year 2021. Previous accident records were kept in the estate for 10 years. Accidents, if any will be discussed during the OSH meetings.</p>	
Criterion 4.4.5: Employment conditions			
4.4.5.1	<p>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.</p> <p>- Major compliance -</p>	<p>Group Sustainability Policy. Refer policy no. FGV/SED/POL/003, revision 0.0 dated 26/01/2022 approved by the Board of Directors. The management also have informed the stakeholder as per memo bil; (02) MEMO-RSPO/MSPO 2022 dated 16/10/2022.</p> <p>Under section 5.2 Respecting Human Rights stated the company commitment to respect human rights by upholding international human rights principles and standards as encapsulated in the Universal Declaration of Human Rights (UDHR), and other applicable internal human rights treaties, subject to the laws and regulations of the countries and which territories of FGV Group operates.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		The policy was communicated to the employee through morning briefing, training and displayed at designated places in the estate. Reviewed the Group Sustainability Policy briefing dated 12/10/2022.	
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 -	Group Sustainability Policy. Refer policy no. FGV/SED/POL/003, revision 0.0 dated 26/01/2022 approved by the Board of Directors. under section 5.2.1 Equality and Non-Discrimination. The section stated that no person shall be subjected to any discrimination in employment including hiring, compensation, advancement, training, disciplinary action, termination or retirement on the basis of gender, race, religion, age, disability, sexual orientation, gender identity, nationality, political opinion, social group, ethnic origin, reproductive rights or other forms of discrimination.	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 -	Based on agreements and pay slips sighted for sample employees as per indicator 4.4.5.6 below, management has ensured that employees' pay and conditions meet MAPA Circular No. 4/2020; The Malayan Agricultural Producers Association; Date: 30/1/2020; MAPA/NUPW Field and Other General Employees And Fringe Benefits Agreement, 2019. This were requirements in-line with the mandatory Minimum Wage Order 2020 enforced by the government. Sample of pay slips for month of December 2021, January 2022 and March 2022 was verified as follows: 1. PB001919009 2. PB001919014 3. PB001919012 4. PB001919010 5. PM001919002	OFI

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Criterion / Indicator		Assessment Findings	Compliance
		Provision and explanation of pay slip documentation to the workers in FGVASSB Bukit Besar/Taib Andak Estate could be improved further, thus OFI has been raised.	
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 -	There is only one contractor (HM Clan Enterprise) hired by the estate to transport FFB to the mill. The job is done through assistance from his son. Pay slip is not necessary as the business is run on family basis.	Complied
4.4.5.5	The management shall establish records that provide an accurate account of all employees (including seasonal workers and subcontracted workers on the premises). The records should contain full names, gender, date of birth, date of entry, a job description, wage and the period of employment. - Major compliance -	The established records of Employee Masterlist which available as a database in computerized Checkroll System able to provide accurate account of all employees including their particulars of full names, gender, date of birth, date joined company, wages grade and position etc. All the recruited workers will be registered in the Human Resource Management System (OPMS) where personal details such as name, nationality, date of employed, job description, wage rate, date of birth, gender and entitlement of public holiday was stated in the biodata form.	Complied
4.4.5.6	All employees shall be provided with fair contracts that have been signed by both employee and employer. A copy of employment contract is available for each and every employee indicated in the employment records. - Major compliance -	The estate has issued an employment contract to the workers. The workers are required to read, understand and signed the agreement prior working. The contract contains clauses such as: <ol style="list-style-type: none"> 1. Agreement period 2. Probation period 3. Working days/hours 4. Jobs description 5. Salaries and wages 6. Housing facilities and accommodation 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>7. Transportation 8. Medical checkup and medical benefits 9. Accommodation, Personal Protection Equipment and working tools 10. Payment for recruitment and passport and permit renewal 11. Insurance 12. Employee deaths 13. Rest Day, annual leaves, public holidays, leaves for going back to home countries, sick leaves 14. Disciplinary and attitude 15. Termination of employment contract 16. Etc.</p> <p>The contracts were provided to the workers with their mother language. Reviewed the contracts for employee with id no. as follows: 1. PB001919009 signed on 20/09/2022 2. PB001919014 signed on 12/01/2022 3. PB001919012 signed on 20/09/2022 4. PB001919010 signed on 20/09/2022</p> <p>The workers were provided with a copy of the contract. Reviewed the acknowledgement of receiving and understanding of the contract dated 16/03/2020.</p>	
4.4.5.7	The management shall establish a time recording system that makes working hours and overtime transparent for both employees and employer.	The working hours are recorded using Pocket Check – roll system. The pocket check -roll will be verified by supervisor daily. Sampling record of time record and check roll verified for February, May and Oct 2022.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -		
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 -	Based on records of sample employees' sighted in indicator 4.4.5.6 above, the working hours found in compliance with employees' terms and conditions of MAPA Circular No. 4/2020; The Malayan Agricultural Producers Association; Date: 30/1/2020; MAPA/NUPW Field and Other General Employees and Fringe Benefits Agreement, 2019. This also in line with Malaysia Employment Act 1955.	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 -	Based on records of sample employees' sighted in indicator 4.4.5.6 above, the pay slips found in compliance with employees' terms and conditions of MAPA Circular No. 4/2020; The Malayan Agricultural Producers Association; Date: 30/1/2020; MAPA/NUPW Field and Other General Employees and Fringe Benefits Agreement, 2019. This also inline with Malaysia Employment Act 1955.	Complied
4.4.5.10	Other forms of social benefits should be offered by the employer to employees, their families or the community such as incentives for good work performance, bonus payment, professional development, medical care and health provisions. - Minor compliance -	All local employees are provided with the mandatory Employee Provident Fund (EPF) contributions while both local and foreign employees contributed with Social Security Organization (SOCSO). Additionally, other benefits offered by the company including the following: - Productivity incentive - Out-turn incentive - Transport allowance - Telephone allowance - Motorcycle allowance	Complied
4.4.5.11	In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities in compliance with the Workers' Minimum Standards	Housing is provided to workers with basic amenities. Water and electricity are supplied by public domain. There are complete facilities such surau, bathroom and kitchen. Other than that, subsidy of water RM 4 and electricity RM 6 was provided.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	Housing and Amenities Act 1990 (Act 446) or any other applicable legislation. - Major compliance -	All workers are provided with free housing facilities that included basic amenities such as treated water, surau community hall, sport facilities, etc. Electricity obtained from the national grid. The housing condition was in accordance to the Workers' Minimum Standards Housing and Amenities Act 1990 (Act 446). Weekly inspections by medical assistant were done to ensure cleanliness of the housing. Records were well maintained.	
4.4.5.12	The management shall establish a policy and provide guidelines to prevent all forms of sexual harassment and violence at the workplace. - Major compliance -	As stated in the Group Sustainability Policy. Refer policy no. FGV/SED/POL/003, revision 0.0 dated 26/01/2022 under section 5.2.5 Preventing Harassment and abuse. In the policy stated the FGV group shall not tolerate any form of harassment and abuse including physical, sexual, physiological or verbal. Everyone shall be treated with respect and dignity. Communications made mainly during gender committee meeting which was conducted on 08/03/2022. Meeting minutes are available and documented in "Minit Mesyuarat Hal-Ehwal Wanita (Gender Committee) 1/2022".	Complied
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. - Major compliance -	As stated in the Group Sustainability Policy. Refer policy no. FGV/SED/POL/003, revision 0.0 dated 26/01/2022 under section 5.2.2.9 stated that FGV Group recognizes and respects employees' rights to freedom of association and collective bargaining. Reviewed the latest agreement between FGV Palm Industries Sdn. Bhd. and "Kesatuan Pekerja-Pekerja and FGV Palm Industries Sdn. Bhd. (Semenanjung) dated 01/01/2022 until 31/12/2024. Employees were given freedom to associate and bargain collectively with company and to organize among themselves through association meetings as per sample sighted as per sample latest minutes of meeting between Management and NUPW representatives as per records of Minit Mesyuarat Bersama Wakil NUPW.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.4.5.14	<p>Children and young persons shall not be employed or exploited. The minimum age shall comply with local, state and national legislation. Work by children is acceptable on family farms, under adult supervision, and when not interfering with their education programmes. Children shall not expose to hazardous working conditions.</p> <p>- Major compliance -</p>	<p>As stated in the Group Sustainability Policy. Refer policy no. FGV/SED/POL/003, revision 0.0 dated 26/01/2022 which has stated children and young person shall not be employed or exploited.</p> <p>Based on the interview and sighted records of employees' master lists data, no young person below 18 years old employed within all operating units within the estate.</p>	Complied
Criterion 4.4.6: Training and competency			
4.4.6.1	<p>All employees, contractors and relevant smallholders are appropriately trained. A training programme (appropriate to the scale of the organization) that includes regular assessment of training needs and documentation, including records of training shall be kept.</p> <p>- Major compliance -</p>	<p>Among the training and briefing conducted by the estate management as follow:</p> <ul style="list-style-type: none"> a. "Latihan meracun tikus" was conducted on 22/08/2022. b. "Latihan bilasan 3 kali bekas racun" was conducted on 05/08/2022. c. "Penerangan pemakaian PPE untuk kerja meracun" was conducted on 06/08/2022. d. "Latihan menuai BTS dan pemangkasan" was conducted on 09/08/2022. e. "Penerangan alam sekitar, pembakaran terbuka, HCV, buffer zone" was conducted 14/09/2022. f. "Penerangan mengenai RSPO & MSPO" was conducted 04/10/2022. g. "Bengkel perumahan dan kemudahan pekerja" was conducted on 09/06/2022. h. "Penerangan polisi kestabilan kumpulan FGV" was conducted on 17/08/2022. i. "Taklimat polisi kesihatan & keselamatan pekerjaan" was conducted on 05/10/2022. 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>j. "Penerangan polisi OSH, polisi kumpulan, polisi komitmen dan polisi kualiti" was conducted on 11/10/2022.</p> <p>k. "Latihan ERP" was conducted on 19/10/2022.</p>	
4.4.6.2	<p>Training needs of individual employees shall be identified prior to the planning and implementation of the training programmes in order to provide the specific skill and competency required to all employees based on their job description.</p> <p>- Major compliance -</p>	<p>A formal training programme on all aspects of MSPO requirements have been established and implemented to cover all employees.</p> <p>Training for various categories of operators, including all field and office staff, with regards to their duties and training needs had been reviewed and found acceptable.</p> <p>The training needs analysis are reviewed annually and discussed in the quarterly Safety and Health meetings. Training plan identified and recorded in "Training Requirement for Operating Units" – FY 2022 such as HIRARC, Scheduled Waste Management, EAI Assessment, MSPO/RSPO Awareness and etc for each level.</p>	Complied
4.4.6.3	<p>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.</p> <p>- Minor compliance -</p>	<p>Training details are planned and summarised in the OSH program. This is in compliance and detailed in 4.4.6.1 above. Training program are made on annual basis. In addition, it is subject for a review during the financial year should need arises.</p>	Complied
4.5 Principle 5: Environment, natural resources, biodiversity and ecosystem services			
Criterion 4.5.1: Environmental Management Plan			
4.5.1.1	<p>An environmental policy and management plan in compliance with the relevant country and state environmental laws shall be developed, effectively communicated and implemented.</p> <p>- Major compliance -</p>	<p>There is a Group Policy titled "Pernyataan Polisi Alam Sekitar FGV Holdings Berhad" dated 05/11/2021 signed by the Group CEO mainly in relation to environmental protection. Therein the policy among others contained commitment towards;</p>	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<p>a. To protecting the environment and conserving biodiversity through sustainable development.</p> <p>b. Abide by all legislative requirement</p> <p>c. Manages environmental risk and providing reasonable resources to minimise risk and pollution to environment</p> <p>d. Continuing and improving efficiency towards enhancing environment.</p> <p>From field visits and interviews with the workers there is no open burning being practiced in the estate. The general workers also demonstrated a good understanding relating to the environment issues during the interview session.</p> <p>Sighted FGV has listed procedure related Environment. Sample procedure were:</p> <ul style="list-style-type: none"> • "Pengambilan Sampel Air" dated 23/1/2020 FGVPM/1.2/PAS-01 • "Pengurusan Zon Pemampan" dated 23/1/2020 FGVPM/1.2/PAS-02 • "Penggunaan Semula Bekas Makhluk Perosak Dan Beg Baja" FGVPM/1.2/PAS-07 	
4.5.1.2	<p>The environmental management plan shall cover the following:</p> <p>a) An environmental policy and objectives;</p> <p>b) The aspects and impacts analysis of all operations.</p> <p>- Major compliance -</p>	<p>On top of the above biodiversity management plan and objectives, the environmental management plan covered in the established action plan of significant environmental aspects identified and impacts evaluated.</p> <p>In the comprehensive report, the study of aspect and impact are aimed to:</p> <p>a. Plan to avoid negative impact and to promote positive impacts.</p> <p>b. Reduction disposal of waste taking into consideration of social responsibilities.</p> <p>c. Plan to reduce pollution and release of GHG</p>	Complied

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Criterion / Indicator		Assessment Findings				Compliance																
		<p>d. Development and implementations.</p> <p>Sighted the plan as follow:</p> <table border="1"> <thead> <tr> <th>Source of Pollution</th> <th>Action Plan</th> <th>PIC</th> <th>Timeline: 2022</th> </tr> </thead> <tbody> <tr> <td>Empty chemical containers</td> <td>Recycled the container for spraying purpose.</td> <td>Mandore</td> <td>To give training on container management. To provide storage for empty containers. To update the collection records.</td> </tr> <tr> <td>Chemical mixing at store area.</td> <td>To established bund surrounding the store area.</td> <td>Mandore and staff</td> <td>Training on the chemical leakage handling. To ensure containers were well handled and managed. To ensure no leakage on the container upon receiving items.</td> </tr> <tr> <td>Smoke emission from vehicle.</td> <td>To regularly maintained the vehicle.</td> <td>Mandore and staff</td> <td>To ensure the vehicle is maintained appropriately.</td> </tr> </tbody> </table>				Source of Pollution	Action Plan	PIC	Timeline: 2022	Empty chemical containers	Recycled the container for spraying purpose.	Mandore	To give training on container management. To provide storage for empty containers. To update the collection records.	Chemical mixing at store area.	To established bund surrounding the store area.	Mandore and staff	Training on the chemical leakage handling. To ensure containers were well handled and managed. To ensure no leakage on the container upon receiving items.	Smoke emission from vehicle.	To regularly maintained the vehicle.	Mandore and staff	To ensure the vehicle is maintained appropriately.	
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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 environmental improvement combined with the pollution prevention plans 2022 were sighted. Both the estates identified the following activities and areas for Improvement plan:</p> <table border="1"> <thead> <tr> <th>Objective</th> <th>Action</th> </tr> </thead> <tbody> <tr> <td>To ensure to send water sampling quarterly</td> <td>To identify person in charge Identify the sampling point</td> </tr> </tbody> </table>				Objective	Action	To ensure to send water sampling quarterly	To identify person in charge Identify the sampling point	Complied												
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Criterion / Indicator		Assessment Findings		Compliance
			<p>Collect and send to R&D</p> <p>To ensure SW disposed before 180 days or 20 mt tonne EQA Scheduled waste Reg 2005</p> <p>To identify person in charge Train the PIC To record inventory and dispose</p> <p>As specified in indicator 4.5.1.1 & 4.5.1.2 above, it was confirmed that the developed environmental improvement plan to mitigate the negative impacts and to promote the positive ones were effectively implemented and monitored. Sighted the Schedule Waste Inventory Records and Monitoring of Fuels and Fossils as the environmental improvement plans.</p>	
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>Based on the Standard Operation Manual; Environmental aspect/impacts evaluation procedure, Estates carried out the annual review of environmental impacts documented in Registration of Environmental Aspects and Impacts. The continual improvement plans had programs to promote the positive impacts. For example, to reduce any run-off pesticides to land, to eliminate traces of oil spillage at the workshop/tractor parking bay, to reduce massive land contamination at the landfill area and etc.</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>A training program is available in the Training Program updated on a yearly basis or revised as per the management requirement. Included in this programme are subjects related to environment e.g. environmental, safety & health policy, scheduled waste management, environmental responsibility, HCV & Biodiversity training.</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>Subjects concerning environmental are also included and discussed in the ESH committee meeting. In addition, the management organised EPMC (Environmental Performance Monitoring Committee) twice yearly. Issues</p>		Complied

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Criterion / Indicator		Assessment Findings	Compliance
		were related to the environmental performance of all units within the region.	
Criterion 4.5.2: Efficiency of energy use and use of renewable energy			
4.5.2.1	Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within an appropriate timeframe. There should be a plan to assess the usage of non-renewable energy including fossil fuel, electricity and energy efficiency in the operations over the base period. - Major compliance -	The consumption of diesel was recorded in "Penggunaan Minyak Diesel untuk Aktiviti Ladang". The records contained the consumption by both vehicles and machinery of the estate and contractors. Baseline value was estimated through historical past years consumption which was eventually put in the annual budget.	Complied
4.5.2.2	The oil palm premises shall estimate the direct usage of non-renewable energy for their operations, including fossil fuel, and electricity to determine energy efficiency of their operations. This shall include fuel use by contractors, 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 was available in the respective estate yearly budgets.	Complied
4.5.2.3	The use of renewable energy should be applied where possible. - Minor compliance -	No renewable energy was used by the estate.	Complied
Criterion 4.5.3: Waste management and disposal			
4.5.3.1	All waste products and sources of pollution shall be identified and documented. - Major compliance -	The types of wastes were generally identified through the evaluation of environmental aspect and impact as mentioned in 5.1.1. Thereafter, documented in "Pelan Pengurusan Sisa Domestik dan Bahan Buangan" (Management Plan for Domestic Wates and Waste Products) form. The	Complied

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Criterion / Indicator		Assessment Findings	Compliance															
		estate had identified the source of waste comes from estate operation, office and housing area. Type of wastes were documented as follow; fertilizer bags, plastic, glass, scrapped iron, used papers, empty chemical containers and used oil filter. All wastes to appropriately disposed as per guided in the waste management plan.																
4.5.3.2	A waste management plan to avoid or reduce pollution shall be developed and implemented. The waste management plan should include measures for: a) Identifying and monitoring sources of waste and pollution b) Improving the efficiency of resource utilization and recycling of potential wastes as nutrients or converting them into value-added by-products - Major compliance -	FGVASSB Taib Andak Estate had identified all wastes and sources of pollution. The Waste Management Action Plan 2021 were established to mitigate and control the identified wastes and source of pollution. The common significant environmental receptors for the estates operations among others as summarized below: <table border="1" style="margin-left: 20px;"> <thead> <tr> <th>No</th> <th>Type of Waste</th> <th>Details</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Scheduled waste</td> <td>Used oil filter, spent lubricants, spent electrical items, used batteries, empty chemical containers.</td> </tr> <tr> <td>2</td> <td>Domestic waste</td> <td>Rubbish from the estate housing area/office</td> </tr> <tr> <td>3</td> <td>Industrial waste</td> <td>Fibre, scrap iron.</td> </tr> <tr> <td>4</td> <td>Sewage</td> <td>From housing area/office</td> </tr> </tbody> </table>	No	Type of Waste	Details	1	Scheduled waste	Used oil filter, spent lubricants, spent electrical items, used batteries, empty chemical containers.	2	Domestic waste	Rubbish from the estate housing area/office	3	Industrial waste	Fibre, scrap iron.	4	Sewage	From housing area/office	Complied
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1	Scheduled waste	Used oil filter, spent lubricants, spent electrical items, used batteries, empty chemical containers.																
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3	Industrial waste	Fibre, scrap iron.																
4	Sewage	From housing area/office																
4.5.3.3	The management shall establish Standard Operating Procedure for handling of used chemicals that are classified under Environment Quality Regulations (Scheduled Waste) 2005, Environmental Quality Act, 1974 to ensure proper and safe handling, storage and disposal. - Major compliance -	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 under Scheduled Waste Management Procedure (FGV/FGVPM/II/IMS/15/01A). Sighted E-Swiss report has been submitted Refer consignment number: <ul style="list-style-type: none"> • 2022101404FSY1XR dated on 14/10/2022 (SW410) • 20220404063IYBL9 dated on 05/04/2022 (SW409) • 2022040406KUJ037 dated on 05/04/2022 (SW410) 	Complied															

Criterion / Indicator		Assessment Findings	Compliance
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>This is available and detailed in document titled “KITAR SEMULA BEKAS RACUN PEROSAK’ The objective of the guidelines is to:</p> <ul style="list-style-type: none"> a. ‘Memelihara kesejahteraan alam sekitar b. To comply with the GAP c. Avoid misuse of empty pesticide containers. <p>The guidelines also reasoned out the need of triple rinsing and produced the quantity of remaining residue after the triple rinsing.</p> <p>The estate management implementing triple rinse and punching as approved by DOE. The disposal was conducted accordance to the requirements and avoiding contamination of water sources. Observed during site visit found all empty containers were properly stored and ready to be disposed.</p>	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 being collect on weekly basis (Monday Wednesday and Saturday). The office has records maintain for the collection. The types of domestic waste categories into organic waste [general house waste] and 3R waste [paper, iron and plastic]. Domestic waste disposed at own landfill located at block 5.</p>	Complied
Criterion 4.5.4: Reduction of pollution and emission			
4.5.4.1	<p>An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, scheduled wastes, solid wastes and effluent.</p> <p>- Major compliance -</p>	<p>Monitoring of the GHG quantity was done through PalmGHG calculator, where annual quantification of all GHG sources was input into the calculator. Default values of emissions factor Calculation of the GHG emissions were derived from publicly available sources. The latest GHG assessment using data in 2020. Refer Data Monitoring Diesel Use Per Ton of FFB.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance																																																																														
4.5.4.2	An action plan to reduce identified significant pollutants and emissions shall be established and implemented. - Major compliance -	Action plan established for reducing GHG emission was through reduction of diesel usage though various programmes such as regular maintenance of vehicles and machinery and education to drivers.	Complied																																																																														
Criterion 4.5.5: Natural water resources																																																																																	
4.5.5.1	<p>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:</p> <ul style="list-style-type: none"> a. Assessment of water usage and sources of supply. b. Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the estate’s current activities. c. Ways to optimize water and nutrient usage to reduce wastage (e.g. having in place systems for re-use, night application, maintenance of equipment to reduce leakage, collection of rainwater, etc.). d. Protection of water courses and wetlands, including maintaining and restoring appropriate riparian buffer zones at or before planting or replanting, along all natural waterways within the estate. e. Where natural vegetation in riparian areas has been removed, a plan with a timetable for restoration shall be established and implemented. f. Where bore well is being use for water supply, the level of the ground water table should be measured at least annually. 	<p>The estate has established the water management plan and reviewed on annually basis. Latest review was conducted on Jan 2022. The management plan was focusing on mitigation plan to reduce water pollution and water shortage in the estate, which among others, training to employees on efficient consumption of water.</p> <p>Source of water comes from “Bekalan Air Johor”. No river was observed flowing the estate compound. The estate management have documented the water usage on monthly basis. As of the audit program, the water usage is appropriate, and no wastage was sighted.</p> <table border="1"> <thead> <tr> <th>Monthly</th> <th>House 1</th> <th>House 2</th> <th>House 3</th> <th>House</th> <th>Total</th> </tr> </thead> <tbody> <tr><td>January</td><td>3</td><td>3</td><td>18</td><td>5</td><td>29</td></tr> <tr><td>February</td><td>4</td><td>4</td><td>17</td><td>3</td><td>28</td></tr> <tr><td>March</td><td>5</td><td>5</td><td>21</td><td>4</td><td>35</td></tr> <tr><td>April</td><td>4</td><td>4</td><td>14</td><td>3</td><td>25</td></tr> <tr><td>May</td><td>4</td><td>3</td><td>19</td><td>2</td><td>28</td></tr> <tr><td>June</td><td>3</td><td>3</td><td>7</td><td>3</td><td>16</td></tr> <tr><td>July</td><td>4</td><td>4</td><td>9</td><td>4</td><td>21</td></tr> <tr><td>August</td><td>5</td><td>2</td><td>10</td><td>3</td><td>20</td></tr> <tr><td>September</td><td>5</td><td>3</td><td>16</td><td>3</td><td>27</td></tr> <tr><td>October</td><td>6</td><td>7</td><td>21</td><td>3</td><td>37</td></tr> <tr><td>November</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></tr> <tr><td>December</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></tr> </tbody> </table>	Monthly	House 1	House 2	House 3	House	Total	January	3	3	18	5	29	February	4	4	17	3	28	March	5	5	21	4	35	April	4	4	14	3	25	May	4	3	19	2	28	June	3	3	7	3	16	July	4	4	9	4	21	August	5	2	10	3	20	September	5	3	16	3	27	October	6	7	21	3	37	November	-	-	-	-	-	December	-	-	-	-	-	Complied
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Criterion / Indicator		Assessment Findings					Compliance	
	- Major compliance -	Total	43	38	152	33	266	
		No bore well being used as the water source for this estate.						
4.5.5.2	No construction of bunds, weirs and dams across main rivers or waterways passing through an estate. - Minor compliance -	There is no construction of bunds, weirs and dams across main rivers or waterways passing through an estate.					Complied	
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 -	Sighted that drainage system in the estate was build and a water pit as roadside to contain the moisture for soil in the field.					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 (e.g. The International Union on Conservation of Nature and Natural Resources (IUCN) status on legal protection, population status and habitat requirements of rare, threatened, or endangered species), that could be significantly affected by the grower(s) activities. - Major compliance -	Estate has conducted HCV assessment and documented in High Conservation Value and Biodiversity Report dated 13/9/2018. Based on the assessment report, there was no HCV identified in the estate. The program to regularly educate the workforce and community about the status of these RTE species are also established with on-going consultation with the relevant authorities such as the State Wildlife department, Forestry department etc.					Complied	
4.5.6.2	If rare, threatened or endangered species or high biodiversity value, are present, appropriate measures for management	Although there is no HCV or RTE identified, the field staff and workers have been regularly briefed about the HCV & RTE by the Manager.					Complied	

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Criterion / Indicator		Assessment Findings	Compliance
	planning and operations should include: a) Ensuring that any legal requirements relating to the protection of the species are met. b) Discouraging any illegal or inappropriate hunting, fishing or collecting activities; and developing responsible measures to resolve human-wildlife conflicts. - Major compliance -	Records were made available for verification. Signage about prohibition of hunting and collecting were maintained in strategic places such as the estate entrance and office.	
4.5.6.3	A management plan to comply with Indicator 1 shall be established and effectively implemented, if required. - Major compliance -	Monitoring records on animal sighting was implemented. The report has information about what animal, number of animal, location and observed by who. To-date, there has been no sighting of wild animal.	Complied
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 -	There was no use of fire observed for waste disposal and for preparing land for oil palm cultivation or replanting.	Complied
4.5.7.2	A special approval from the relevant authorities shall be sought in areas where the previous crop is highly diseased and where there is a significant risk of disease spread or continuation into the next crop. - Major compliance -	Not applicable due to no record or cases pertaining to highly disease issue and fire need in use.	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.	Not applicable due to no record or cases pertaining to highly disease issue and fire need in use.	Not Applicable

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -		
4.5.7.4	Previous crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched. - Minor compliance -	From the Manual Ladang Sawit Lestari Edisi III (MLSL(Ed.2) – Sec 2(6.0) dated 1 June 2012 stated during replanting the crops should be felled or mowed down, chipped and shredded, windrowed or pulverized or ploughed and mulched which the plant that need to be replace.	Complied
4.6 Principle 6: Best Practices			
Criterion 4.6.1: Site Management			
4.6.1.1	Standard operating procedures shall be appropriately documented and consistently implemented and monitored. - Major compliance -	Standard Operating Procedures (SOPs) for estates are documented. Interview with staff and workers revealed that all working SOPs being consistently implemented among all employees and monitored by the management through daily muster briefing, training and etc. List sampled SOPs available during onsite assessment sighted as following: a. Manual Ladang Sawit Lestari (Sustainable Oil Palm Manual) – Pengurusan Tapak Semaian Sawit (Oil Palm Nursery Management); Edisi II (Seksyen 1) b. Manual Ladang Sawit Lestari (Sustainable Oil Palm Manual) – Pembangunan Semula Sawit (Oil Palm Replanting); Edisi II (Seksyen 2) c. Manual Ladang Sawit Lestari (Sustainable Oil Palm Manual) – Sawit Pra Matang (Premature Oil Palm); Edisi II (Seksyen 3) d. Manual Ladang Sawit Lestari (Sustainable Oil Palm Manual) – Sawit Matang (Mature Oil Palm); Edisi II (Seksyen 4) e. Manual Ladang Sawit Lestari (Sustainable Oil Palm Manual) – Sawit Matang (Mature Oil Palm); Edisi II (Seksyen 1) – MLSL (Ed. 2); Vol. 1; Sec. 1-5; Controlled # 0871; Effective date: 1/6/2012	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		f. Manual Lestari (Sustainable Manual)1A; ML-1A/L3-GP1(0); Rev. 0; Eff. Date: 1/6/2016 (Garis Panduan – Pensampelan Air) (Water Sampling Guideline)	
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 -	FGV Plantation Berhad has established policy regarding oil palm grown within permitted levels on sloping land and documented Conservation of Sloping Land and river reserve Policy Signed by the CEO on 20/11/2017. The estates construct terraces at slope area of more than 6 degrees. Planting of cover crop are made to retain the soil structure and conservation. a. Road side pits are made to divert water at slope areas to prevent road erosion and surface damage. b. Terraces are constructed inclined towards the terrace wall.	Complied
4.6.1.3	A visual identification or reference system shall be established for each field. - Major compliance -	Field references were identified by year of planting. Signboard were erected and palms at the corner of each field were stencilled with the field identification.	Complied
Criterion 4.6.2: Economic and financial viability plan			
4.6.2.1	A documented business or management plan shall be established to demonstrate attention to economic and financial viability through long-term management planning. - Major compliance -	The estate has its annual budgets with 3 years projection, where the information about operation cost was available. As to monitor the expenditure, the manager was required to submit their expenditure report to HQ on monthly basis with justification where necessary.	Complied
4.6.2.2	Where applicable, an annual replanting programme shall be established. Long term replanting programme should be established and review annually, where applicable every 3-5 years. - Major compliance -	Ladang Bukit Besar/Taib Andak's age of planting is 9 years as of 2019 therefore a replanting programme is not required for approximately another 11 years.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.6.2.3	<p>The business or management plan may contain:</p> <ul style="list-style-type: none"> a) Attention to quality of planting materials and FFB b) Crop projection: site yield potential, age profile, FFB yield trends c) Cost of production: cost per tonne of FFB d) Price forecast e) Financial indicators: cost benefit, discounted cash flow, return on investment <p>- Major compliance -</p>	<p>The business or management plan found contained the following; budget, yield (FFB), yearly activities and expense accounting. This requirement i.e. crop material, crop projection, yield, production cost is available. It is provided in the business management plan shown in item 4.6.2.1 above.</p> <p>The estate had a format and guideline to calculate the returns on the field operations i.e. Income = sale of FFB (with award of CPO/CPK from the mill) less the expenditure (fixed and direct cost). This format is sighted.</p>	Complied
4.6.2.4	<p>The management plan shall be effectively implemented and the achievement of the goals and objectives shall be regularly monitored, periodically reviewed and documented.</p> <p>- Major compliance -</p>	<p>The estate performance is recorded in the monthly progress report.</p> <ul style="list-style-type: none"> a. Details on the actual vs budget i.e. crop production, fixed and direct cost are shown therein. b. The management also provides variance report on the performance and reviewed on a monthly basis. c. The supervisory personnel maintained a daily cost for the field operations. d. The meeting involving the manager meets monthly with the Regional PA and Head for the performance review. 	Complied
Criterion 4.6.3: Transparent and fair price dealing			
4.6.3.1	<p>Pricing mechanisms for the products and other services shall be documented and effectively implemented.</p> <p>- Major compliance -</p>	<p>For contract work, the price was determining during the contract negotiation between the contractors and Tender Award Committee and the representative base on value of the projects. All contracts are kept in the office. Reviewed the "Surat Perintah Kerja" no. 820105001-</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance												
		2021/820230501-12-190 between FGV Agri Services Sdn. Bhd (Stesen FGVAS Taib Andak) and HM Clan Enterprise dated 31/12/2021.													
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. - Major compliance -	<p>Verification of contract agreement, records of payment and interview with contractors showed that contracts was fair, legal and transparent and agreed payments were made in timely manner. Reviewed the payment records for contractors as follows:</p> <table border="1"> <thead> <tr> <th>Month</th> <th>Document No.</th> <th>Date payment</th> </tr> </thead> <tbody> <tr> <td>September 2022</td> <td>09/2022</td> <td>12/10/2022</td> </tr> <tr> <td>August 2022</td> <td>08/2022</td> <td>15/09/2022</td> </tr> <tr> <td>July 2022</td> <td>07/2022</td> <td>11/08/2022</td> </tr> </tbody> </table>	Month	Document No.	Date payment	September 2022	09/2022	12/10/2022	August 2022	08/2022	15/09/2022	July 2022	07/2022	11/08/2022	Complied
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September 2022	09/2022	12/10/2022													
August 2022	08/2022	15/09/2022													
July 2022	07/2022	11/08/2022													
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 -	<p>All contractors and FFB suppliers were required to read, understand and sign the Supplier Code of Conduct, FGV Holdings Berhad. In the Supplier Code of Conduct stated the MSPO requirements such as:</p> <ol style="list-style-type: none"> 1. Business ethics and integrity 2. Safety, Health & Environment 3. Labour Standards 4. Communication and documentation 5. Sustainability 6. Reporting obligation <p>Reviewed sampled contracts and Supplier Code of Conducts as follows: a. "Surat Perintah Kerja" no. 820105001- 2021/820230501-12-190 between FGV Agri Services Sdn. Bhd (Stesen FGVAS Taib Andak) and HM Clan Enterprise dated 31/12/2021.</p>	Complied												

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Criterion / Indicator		Assessment Findings	Compliance
4.6.4.2	The management shall provide evidence of agreed contracts with the contractor. - Major compliance -	Reviewed sampled contract and Supplier Code of Conducts includes agreement signed by the contractors and Mill manager with term and condition which includes contractor must adhere to FGV policies and MSPO compliances.	Complied
4.6.4.3	The management shall accept MSPO approved auditors to verify assessments through a physical inspection if required. - Minor compliance -	All contractors engaged by estates were bound to understand and comply to their contractual agreements that includes MSPO requirements through signing of Supplier Code of Conducts under section 4. Communication and documentation subsection 4.3. Inspection and section 5. Sustainability subsection 5.2 Adherence to Sustainability Policy which enable accredited CB to audit them.	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 -	All works performed by the contractors at the estates are checked and verified by the estates' personnel. Projects where tenders are issued by HQ are checked by representative from HQ.	Complied
4.7 Principle 7: Development of new planting (Not Applicable because no new planting in Sampling estate)			
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 -	No new planting was observed or planned by the management. Thus, this principle is not applicable.	Not Applicable
4.7.1.2	No conversion of Environmentally Sensitive Areas (ESAs) to oil palm as required under Peninsular Malaysia's National Physical Plan (NPP) and the Sabah Forest Management Unit under the	No new planting was observed or planned by the management. Thus, this principle is not applicable.	Not Applicable

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Criterion / Indicator		Assessment Findings	Compliance
	<p>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.</p> <p>- Major compliance -</p>		
Criterion 4.7.2: Peat Land			
4.7.2.1	<p>New planting and replanting may be developed and implemented on peat land as per MPOB guidelines on peat land development or industry best practice.</p> <p>- Major compliance -</p>	There is no peat soil or soil categorized as marginal or fragile soil in all estate visited. There was also no new planting in the estate.	Not Applicable
Criterion 4.7.3: Social and Environmental Impact Assessment (SEIA)			
4.7.3.1	<p>A comprehensive and participatory social and environmental impact assessment shall be conducted prior to establishing new plantings or operations.</p> <p>- Major compliance -</p>	Not applicable due to no new planting as per interview and document review in sampling estate.	Not Applicable
4.7.3.2	<p>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.</p> <p>- Major compliance -</p>	Not applicable due to no new planting as per interview and document review in sampling estate.	Not Applicable
4.7.3.3	<p>The results of the SEIA shall be incorporated into an appropriate management plan and operational procedures developed, implemented, monitored and reviewed.</p> <p>- Major compliance -</p>	Not applicable due to no new planting as per interview and document review in sampling estate.	Not Applicable

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Criterion / Indicator		Assessment Findings	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 -	Not applicable due to no new planting as per interview and document review in sampling 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 -	No new planting was observed or planned by the management. Thus, this principle is not applicable.	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 -	No new planting was observed or planned by the management. Thus, this principle is not applicable.	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 -	No new planting was observed or planned by the management. Thus, this principle is not applicable.	Not Applicable
4.7.5.2	Where planting on fragile and marginal soils is proposed, plans shall be developed and implemented to protect them and to minimize adverse impacts (e.g. hydrological) or significantly increased risks (e.g. fire risk) in areas outside the plantation.	No new planting was observed or planned by the management. Thus, this principle is not applicable.	Not Applicable

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Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -		
4.7.5.3	Marginal and fragile soils, including excessive gradients and peat soils, shall be identified prior to conversion. - Major compliance -	No new planting was observed or planned by the management. Thus, this principle is not applicable.	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 -	No new planting was observed or planned by the management. Thus, this principle is not applicable.	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 -	No new planting was observed or planned by the management. Thus, this principle is not applicable.	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 -	No new planting was observed or planned by the management. Thus, this principle is not applicable.	Not Applicable
4.7.6.4	The owner of recognised customary land shall be compensated for any agreed land acquisitions and relinquishment of rights, subject to their free prior informed consent and negotiated agreement.	No new planting was observed or planned by the management. Thus, this principle is not applicable.	Not Applicable

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Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -		
4.7.6.5	Identification and assessment of legal and recognised customary rights shall be documented. - Major compliance -	No new planting was observed or planned by the management. Thus, this principle is not applicable.	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 -	No new planting was observed or planned by the management. Thus, this principle is not applicable.	Not Applicable
4.7.6.7	The process and outcome of any compensation claims shall be documented and made publicly available. - Major compliance -	No new planting was observed or planned by the management. Thus, this principle is not applicable.	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 -	No new planting was observed or planned by the management. Thus, this principle is not applicable.	Not Applicable

MS 2530-4:2013 Malaysian Sustainable Palm Oil (MSPO) Part 4: General Principles for Palm Oil Mills

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 -	FGV has established Group Sustainability Policy. Refer policy no. FGV/SED/POL/003, revision 0.0 dated 26/01/2022 approved by the Board of Directors. The management also have informed the stakeholder as per memo bil; (02) MEMO-RSPO/MSPO 2022 dated 16/10/2022.	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 -	In the Group Sustainability Policy stated that FGV will continuously improve the quality of their products and services by adopting the best possible approach to enhance productivity and profitability by optimizing resource and operational efficiencies, while eliminating or minimizing negative impact on people and environment by: 1. Promoting economic growth 2. Respecting human rights 3. Protecting the environment	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 -	The Sustainability, Compliance and Certification Department has established annual internal audit plan for all the mills and estates. Latest internal audit was conducted on 13 – 14/10/2022 by Internal Auditor from SCCD. During the internal audit, 17 NCR were issued by the auditor.	Complied

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4.1.2.2	The internal audit procedures and audit results shall be documented and evaluated, followed by the identification of strengths and root causes of nonconformities, in order to implement the necessary corrective action. - Major compliance -	FGV Plantation Berhad has established Standard Operating Procedure for Internal Audit. Refer document no. FGV/GSD-SCCD/SOP/04 dated 03/09/2020. Latest internal audit was conducted through online platform on 13-14/10/2022 by Internal Auditor from SCCD. During the internal audit, 17 NCR were issued by the auditor. The audit report was documented and available.	Complied
4.1.2.3	Reports shall be made available to the management for their review. - Major compliance -	The internal audit report was distributed to the mill management. The Management Representative has acknowledged on the RSPO and MSPO Internal Audit Report for Kulai POM on 14/10/2022. Management review meeting was conducted to review the findings of the internal audit.	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 -	The latest management review meeting was conducted on 01/11/2022 at FGVP SIB Kulai POM. Meeting minutes was available where the agenda that discussed as below: 1. Results of internal audits covering RSPO, MSPO & SCCS 2. Process performance and product conformity 3. Customer feedback 4. Status of preventive and corrective actions 5. Follow-up actions from management reviews 6. Changes that could affect the management system 7. Recommendations for improvement 8. Improvement of the effectiveness of the management system and processes	Complied

Criterion / Indicator		Assessment Findings	Compliance
		9. Complaint and grievances 10. Resources needs	
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 an improvement plan mainly on environmental and social issues with details as follows. Continual improvement plan for the mill has been documented in the management review meeting minutes dated 1/11/2022. The plan was developed based on consideration of the social and environmental impact. The mill documented the program in the Capital Expenditure 2022 – 2026 and discussed in the Management Meeting. This included safety, environment and social as per below: Safety: to achieve zero accident record for year 2022. Environment: to ensure the BOD under 100mg/l for effluent water that release to natural water. Social: to give awareness and job to stakeholder.	Complied
4.1.4.2	The company should establish a system to improve practices in line with new information and techniques; and for disseminating this information throughout the workforce. - Major compliance -	There is no new application of new technology implemented during the certification period. The current practices continued and guide by Standard Operation Procedure (SOP). The Palm Oil Mill management will implement and monitor any new technologies being implemented and the training of other personnel. This is being made upon confirmation of any new projects. Employees were briefed of any new development in basic understanding during the weekly briefings. The management team will be informed of such development during the monthly management meetings. Dissemination of information by the HQ and SCCD was verified.	Complied

Criterion / Indicator	Assessment Findings	Compliance	
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>FGV Plantation Berhad has established Standard Operating Procedure and documented in "Komunikasi, Penglibatan dan Rundingan". Refer document no. FGV/ML- 1A/L2-Pr12, issue 0 dated on 01/06/2016.</p> <p>Request for information and response is handle based on procedure. The procedure covering the internal and external parties. As per clause 6.2.3 "Jangka masa Untuk Komunikasi Luar" (Timeline to Response) were divided into two:</p> <ol style="list-style-type: none"> 1. Within 2 weeks from date received information which require response. 2. Within 1 week from completion of investigation. <p>Sighted at estate notice board the Standard Operating Procedure is displayed in Bahasa Malaysia. No changes from previous report.</p>	<p>Complied</p>
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>Standard Operating Procedure and documented in "Komunikasi, Penglibatan dan Rundingan". Refer document no. FGV/ML-1A/L2-Pr12, issue 0 dated on 01/06/2016 under section 7.0 "Rekod Terlibat", publicly available document as follows:</p> <ul style="list-style-type: none"> • Land Title • Safety and Health Plan • Environment and Social Management Plan. • HCV report. • Pollution Prevention Plan • Record of complaint and grievances. 	<p>Complied</p>

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> • Continuous Improvement Plan. • Human Rights Policy. • List of stakeholders • Communication procedure • OSH Minute Meetings • Monthly Management Minutes Meeting • Internal Memo and Circulars <p>The estate has issued a memo to all the stakeholders on the publicly available document in the estate. Refer memo no (01) MEMO-RSPO/MSPO 2022 dated 03/01/2022.</p> <p>Management documents such as Policies, Stakeholder consultation processes, Financial Annual Reports are available upon request. Any commercially confidential information will need special request before being provided.</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>FGV Plantation Berhad has established Standard Operating Procedure and documented in "Komunikasi, Penglibatan dan Rundingan". Refer document no. FGV/ML- 1A/L2-Pr12, issue 0 dated on 01/06/2016.</p> <p>Request for information and response is handle based on procedure. The procedure covering the internal and external parties. As per clause 6.2.3 "Jangka masa Untuk Komunikasi Luar" (Timeline to Response) were divided into two: -</p> <ol style="list-style-type: none"> 1. Within 2 weeks from date received information which require response. 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		2. Within 1 week from completion of investigation. Sighted at estate notice board the Standard Operating Procedure is displayed in Bahasa Malaysia. No changes from previous report.	
4.2.2.2	The management shall nominate management officials at the operating unit responsible for issues related to <i>indicator 1</i> . - Minor compliance -	Mill Manager is responsible for issues raised by local communities and other affected or interested parties. Social Liaison Officers are nominated to coordinate activities of the stakeholders, Safety and Health Committee, Gender Committee etc. Suzinorliani Samsudin was appointed by the management (10)4004/RSPO/E1 dated 10/10/2022. She was responsible for consultation and communication with relevant stakeholder approved by Mill Manager.	Complied
4.2.2.3	A list of stakeholders, records of all consultation and communication and records of action taken in response to input from stakeholders shall be properly maintained. - Major compliance -	The lists of stakeholders are adequately maintained. The lists of stakeholders were used for inviting external stakeholders during external stakeholders' consultation. The list of stakeholders was available dated 01/10/2022 with total 60 stakeholder. List of stakeholders for Y2022 was updated in has include vendors/suppliers, local communities, government agencies (e.g., DOE, EPF, BOMBA, DOSH, Embassy and etc), hospital, clinics, utilities, and schools etc. Records of consultation and communication included attendance lists, minutes of the meetings, photographs of the meetings and meeting notes. Issues raised by stakeholders such as road safety has been discussed in the meeting. Briefing on FGV policy, RSPO & MSPO Awareness and etc was conducted during stakeholder meeting.	Complied
Criterion 4.2.3 – Traceability			

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Criterion / Indicator		Assessment Findings	Compliance
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 -	The mill management had developed the MSPO Supply Chain Procedure to which cover the traceability system for the group. SOP no: FGV/GSD-SCCD/SOP/006, version 1.0, effective date on 07/01/2021. The objective of this SOP is to ensure the conformance on the MSPO Supply Chain Certification Standard.	Complied
4.2.3.2	The management shall conduct regular inspections on compliance with the established traceability system. - Major compliance -	FGV Plantation Berhad have established systems to monitor the implementation of the traceability systems in the mill thorough Internal Audit conducted by the Plantation Sustainability Department. Latest Internal audit was conducted on 13-14/10/2022. The internal audit team had raised 17 OFI, and the mill had taken necessary action on 31/10/2022.	Complied
4.2.3.3	The management shall identified and assign suitable employees to implement and maintain traceability system. - Minor compliance -	Sighted appointment letter for person in charge on traceability, refer letter (15) RSPO/MSPO/BST2020 dated 01/01/2021 <i>Perlantikan Sebagai Pegawai Bertanggungjawab Bagi Kebolekesanan (Traceability) Produk / BTS to Mr Mohd Hazrul Azli Bin Abu Bakar.</i>	Complied
4.2.3.4	Records of storage, sales, delivery or transportation of crude palm oil and palm kernel shall be maintained. - Major compliance -	Among the records to be maintained according to the procedure include: <ul style="list-style-type: none"> • CPO Dispatch <ul style="list-style-type: none"> a. Contract no: T008613 b. Sales order: RSPG8613 c. Lorry No: WSF5968 d. Weight: 42.21 Mt • FFB Receivable <ul style="list-style-type: none"> a. Seller name: FGVAS Taib Andak 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		b. Delivery no: 01237 c. Date: 27/04/2022 d. Lorry No: JMU 2528 e. Weight: 1.80 Mt.	
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 -	Kulai Palm Oil Mill has been complied with the compliance that applicable to local, state and national as per below detail: - a. DOE license no: 004683, expired on 30/06/2023. b. MPOB license no 500161004000, expired on 31/03/2023. c. "Permit barang kawalan berjadual", reference no: KPDNKK.J-JB/26/5A/11/1101(P/D) (P13), expired on 13/05/2024. d. Fire certificate, serial no: 328603, expired on 10/01/2023. e. "Lesen Melencong atau Mengabstrak Air Sungai", license no: 08/A/KJ/091, expired on 31/12/2022. f. "Perakuan kelayakan pengandung tekanan tak berapi", registration no: JH PMT 13530, expired on 12/10/2023.	Complied
4.3.1.2	The management shall list all relevant laws related to their operations in a legal requirements register. - Major compliance -	The estates visited has established and documented all related legal requirement in Legal and other Requirement Register. As for year 2022, total of 21 laws or regulations were updated, among other: a. "Akta Imigresen 155 1959/63". b. "Perintah Gaji Minimum, P.U(A) 140, 2022"	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>c. "Peraturan-Peraturan Perkhidmatan Bomba (Perakaun Bomba) (Pindaan) 2020, P.U(A) 290.</p> <p>d. "Akta Industri Perkhidmatan Air 655 2006.</p> <p>e. "Akta Pengurusan Sisa Pepejal Dan Pembersihan Awam (Akta 672) 2007.</p>	
4.3.1.3	<p>The legal requirements register shall be updated as and when there are any new amendments or any new regulations coming into force.</p> <p>- Major compliance -</p>	<p>The group established procedure of Legal and Other Requirements; Doc no FPI/L2/QOHSE-2.0; Issue no 2; Dated: 15/9/2014. Relevant personnel from both mill and HQ (Sustainability Department) to alert on any updates in applicable requirements. Legal register to be updated upon review by relevant personnel at mill.</p>	Complied
4.3.1.4	<p>The management should assign a person responsible to monitor compliance and to track update the changes in regulatory requirements.</p> <p>- Minor compliance -</p>	<p>The estate has appointed person responsible for each operating unit to monitor the compliance to legal and other requirements. Sustainability Department, Regional Compliance Unit and Internal Audit Department conducted internal audit to check the compliancy to related legal and another requirement on annually basis.</p> <p>Sighted the appointment letter for person in charge for legal updated, dated on 10/10/2022.</p>	Complied
Criterion 4.3.2 – Lands use rights			
4.3.2.1	<p>The management shall ensure that their oil palm milling activities do not diminish the land use rights of other users.</p> <p>- Major compliance -</p>	<p>FGVPISB did not acquire land from landowners. The land was leased to FELDA by the government. FELDA give the right to use the land to FGVPI.</p> <p>There were no issues of land disputes. There was no evidence that the oil palm milling activities is diminishing the land use rights of other users.</p>	Complied

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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 -	The mill land ownership for 13.09 ha as per agreement entitled "Surat Perjanjian Antara Lembaga Kemajuan Tanah Persekutuan (FELDA) dan Felda Palm Industries Sdn Bhd Rancangan: Felda Taib Andak" dated 25/11/1996 and "Perjanjian Pajakan Tanah (LLA) dengan FELDA" dated 01/11/2011. No changes from previous audit.	Complied
4.3.2.3	Legal parameter boundary markers should be clearly demarcated and visibly maintained on the ground where practicable. - Major compliance -	The FGVPI Kulai POM boundary were demarcated with fences. Sighted evidence of land title No H.S.D: 10962 with Syarat-Syarat Nyata: Perusahaan Kilang Kelapa Sawit. Sighted during site visit, clearly boundary markers have been clearly demarcated in the map and site checking.	Complied
4.3.2.4	Where there are, or haven been disputes, documented proof of legal acquisition of land and fair compensation that have been or are being made to previous owners and occupants; shall made available and that these should have been accepted with free prior informed consent (FPIC). - Minor compliance -	FGV Plantation Berhad has established procedure to handle any land dispute and recorded in "Pengenalpastian dan penyelesaian pertikaian tanah". Refer document no. ML-1A/L1-Pr10 (0) dated 01/06/2016. No land dispute was recorded for FGVPI Kulai POM and no changes from previous report.	Complied
Criterion 4.3.3 – Customary rights			
4.3.3.1	Where lands are encumbered by customary rights, the company shall demonstrate that these rights are understood and are not being threatened or reduced. - Major compliance -	There is no customary land or negotiated agreements at all the sampled estates.	Not applicable
4.3.3.2	Maps of an appropriate scale showing extent of recognized customary rights shall be made available. - Minor compliance -	There is no customary land or negotiated agreements at all the sampled estates.	Not applicable

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4.3.3.3	Negotiation and FPIC shall be recorded and copies of the relevant agreements should be made available. - Major compliance -	There is no customary land or negotiated agreements at all the sampled estates.	Not applicable
4.4 Principle 4: Social responsibility, health, safety and employment condition			
Criterion 4.4.1: Social Impact Assessment (SIA)			
4.4.1.1	Social impacts should be identified and plans should be implemented to mitigate the negative impacts and promote the positive ones. - Minor compliance -	<p>SIA was conducted by Plantation and Sustainability Department (PSD) as per "Laporan Penilaian Impak Sosial Ladang FASSB Bukit Besar". Refer document no. 1/2018 dated 07/08/2018</p> <p>The assessment has involved the participation of stakeholders such as internal workers, teacher, surrounding communities and contractor.</p> <p>Social Impact Assessment Procedure, FGV/ML-1A/L2-Pr21 issue 1, Revision 2 dated March 2019 under 6.1.9.2 stated stakeholder consultation to be conducted once in 2 years. As for Movement Control Order and National Recovery Plan in Malaysia, the renewal of the Social Impact Assessment was postponed.</p> <p>The negative impacts and positive impacts that raised during the assessment were incorporated into the management plan.</p> <p>The estate has established Social Management plan base on the SIA conducted and feedbacks from the stakeholders. Social representative Suzinorliani Samsudin was appointed by the management (10)4004/RSPO/E1 dated 10/10/2022.</p> <p>Stakeholder meeting conducted on 12/10/2022 by using face to face and email. No feedback from the stakeholder as per verification.</p>	Complied
Criterion 4.4.2: Complaints and grievances			

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4.4.2.1	A system for dealing with complaints and grievances shall be established and documented. - Major compliance -	Sighted the complaint procedure indicating stepwise approaches in managing complaints. Summary of the methods are as follows: a. Complaint receives from stakeholder by management b. Review the complaint for necessary action c. Verification made by stakeholder and management and agreed if the issues had been resolved.	Complied
4.4.2.2	The system shall be able to resolve dispute in an effective, timely and appropriate manner, which is accepted by all parties. - Major compliance -	Procedures for Complaints and Grievances was documented in Menangani Aduan dan Rungutan. Refer document no. FGV/GSD-SCCD/SOP/010 version 3.0 dated 01/06/2022. This procedure covers: a. Problem with the management b. Housing and Workers Housing Problem c. Problem involving estate management d. Complaint & grievance facilities e. Complaint/grievance involving estate workers welfares f. Freedom of speech in welfare meeting FGV Plantation Berhad has established Whistleblowing Policy. Refer document no. FGV/GGD/POL/001, rev. 8.0 approved by the Board of Directors on 17/11/2020. Policy of whistle-blower policy was established in the sustainability manual 1A dated 1/8/06. The issues emphasized in the policy were Whistleblowing e-form at www.fgvholdings.com if you wish to report or raise concerns related to abuse of power, fraud, bribery, sustainability issues and other misconducts. The policy will ensure identity will be protected. In additional the company has established a hotline number 1800-88-8717 and alert mail alert@fgvholdings.com .	Complied

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		<p>The procedure and flowchart outlined the mechanism whereby all complaints or grievances will be received and be acted upon by the Social Officers who will investigate the matter and resolve with the affected parties.</p> <p>Complaints and grievances are investigated, addressed and resolved based on their severity. No complaints related to sexual harassment received so far.</p> <p>Records showed most complaints are related to repair and maintenance of houses and they were all attended to and the complaints were resolved. Verified with random internal and external stakeholder, noted there were no complaint raised to the mill is not resolved in the period of review.</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>No grievances were recorded at the time of the audit. For defects of housing facilities, the report was recorded in "Borang Aduan Kerosakan Rumah".</p> <p>Based on the records of complaints lodged, the actions taken by the management were appropriate and timely manner.</p> <p>Complaint on workers housing defect by workers was available, sampling on dated 26/06/2022 and 1/7/2022. The complaint was resolve within 2 weeks of complaint.</p> <p>Employees and affected stakeholders can make complaints by recording in the Complaints & Grievance Logbook kept at the Mill office.</p> <p>Complaint boxes are available at the entrances of offices where affected employees and other stakeholders can drop in their complaints to be acted upon by the Social Officers.</p>	Complied

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4.4.2.4	Employees and surrounding communities should be made aware of its existence and that complaints or suggestions may be made at any time. - Minor compliance -	Based on interview with the stakeholders such as contractors, local communities and workers, it has shown that the stakeholders are aware of how to forward their complaints or suggestions.	Complied
4.4.2.5	Complaints and solutions within the past 24 months shall be documented and be made available to affected stakeholders upon request. - Major compliance -	Record review found that previous complaints and requests including the resolution for the past 24 months were still available to affected stakeholders upon request.	Complied
Criterion 4.4.3: Commitment to contribute to local sustainable development			
4.4.3.1	Palm oil miller should contribute to local development in consultation with the local communities. Where the mill is an integral part of plantation, such contribution to local community development may be regarded as a joint effort by the mill and the plantation. - Minor compliance -	The mill is committed and have contributed to local development. The contribution made to the internal and external stakeholders. CSR latest record for year 2022 was: 1. Hamper for Hari Raya Aidilfitri to JKRR Felda Taib Andak 2. To prepare transport for SMK Taman Putri, Kulai for Jota Joti Programme 15/10/2022 3. To provide 10 smart television for PDPC programme in SK Sinar Bahagia dated 09/11/2021	Complied
Criterion 4.4.4: Employees safety and health			
4.4.4.1	An occupational safety and health policy and plan which is in line with Occupational Safety and Health Act 1994 and Factories and Machinery Act 1967 (Act 139) shall be documented, effectively communicated and implemented. - Major compliance -	Safety and Health Policy from FGV signed by Mr. Nazrul Izam Mansor (Group Chief Executive Officer) dated 05/11/2021, doc no: FGV/GHR/HSEQ/POL/001, revision: 5.0. Consist of commitment to comply with legal requirements, managing HSE risk, ensure the employee's safety while at work, continual improvement in HSE in meeting best practices.	Complied

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		<p>FGV Group is committed to ensure safe and healthy work environment, prevention of incident, Complying with legal requirements. OSH was plan as stated in Safety and health Plan Medical Surveillance, Briefing on OSH Policy, Meeting of SHC, Pengurusan PPE, First Aid Training, Fire Drill and etc.</p> <p>Implementation of the policy plan was detailed under indicator 4.4.4.2 and training records mentioned under indicator 4.4.6.3.</p>	
4.4.4.2	<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"> 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) 	<ul style="list-style-type: none"> a. Safety and Health Policy from FGV signed by Mr. Nazrul Izam Mansor (Group Chief Executive Officer) dated 05/11/2021, doc no: FGV/GHR/HSEQ/POL/001, revision: 5.0. Consist of commitment to comply with legal requirements, managing HSE risk, ensure the employee's safety while at work, continual improvement in HSE in meeting best practices. b. HIRARC was available for all operations in the mill. The HIRARC is reviewed on a yearly basis and as and when any accidents or incidents occur. Among the HIRARC sampled was Effluent & Bio Polishing Plant, FFB Grading, Stores, Engine Room, Boiler Station among others. Nevertheless, the implementation and monitoring of risk control was not adequate. Evidence as below: <ul style="list-style-type: none"> 1. Some rotating machinery parts were not properly concealed as seen the rotating parts had covers which were badly broken and eroded. 2. Oxygen and Acetylene tanks that were used for welding works in the mill were not equipped with flashback arrestors as a precaution against gas leaks. <p>Baseline Audiometric Test was conducted on 02/092022 at Poliklinik Intan in compliance with the Occupational Safety & Health (Noise Exposure) Regulations 2019. A total of 07 Mill</p>	Major Noncompliance

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	Criterion / Indicator	Assessment Findings	Compliance
	<p>Regulation 1997 Occupational Safety Health (Use and Standard of Exposure of Chemical Hazardous to Health) Regulation 2000.</p> <p>f) The management shall appoint responsible person(s) for workers' safety and health. The appointed person(s) of trust shall have knowledge and access to latest national regulations and collective agreements.</p> <p>g) The management shall conduct regular two-way communication with their employees where issues that affect their business such as those related to employees' safety, health and welfare are discussed openly. Records from such meeting shall be kept and the concerns of employees and any remedial actions taken shall be recorded.</p> <p>h) Accident and emergency procedures shall exist and instructions shall be clearly understood by all employees.</p> <p>i) Employees trained in First Aid shall be present at all mill operations. First Aid equipment should be available at each worksite.</p> <p>j) Records shall be kept of all accidents and be reviewed periodically at quarterly intervals.</p> <p>- Major compliance -</p>	<p>workers (Sorter & Picker) were tested where all workers were declared to have normal results based on the Test Report.</p> <p>Annual audiometric testing was conducted on 25/06/2022 for 21 employees in from the mill at NIOSH. The results indicated that 16 workers had Standard Threshold Shift (STS) and required to undergo retest within 3 months (90 days) of the initial test. The retest was conducted on 05/11/2022 which has exceeded the 3 months period (131 days).</p> <p>c. Training for the employees involved in chemical handling were given in various sessions.</p> <p>d. During checking on PPE record, it was noted that all employees were provided with and were wearing appropriate personal protective equipment (PPE). Records were available of PPE issued to individual workers, including signatures to confirm receipt. PPE issued was based on CHRA assessor's recommendation, HIRARC and SOPs.</p> <p>e. SOP of handling of chemicals is available in Manual and Prosedur Kerja Selamat – Pengendalian Bahan Kimia ref FPI-PK036 dated 14/7/10 and Manual Operasi Kilang Sawit. Therein is shown requirement & selection of chemicals, assessment of chemicals hazards, selection of supplier and transportation of chemicals storage and handling.</p> <p>f. The management appointed the Mill Manager as the Chairman for the ESH committee. The appointment was signed by the Regional Controller via letter dated 01/01/2022.</p> <p>g. Regular meetings were conducted every 3 months to discuss Health and Safety Issues. Sighted JKKP Meeting Minutes dated</p>	

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		<p>19/10/2020 (03/2022), 30/05/2022 (02/2022) 28/03/2022 (01/2022)</p> <p>h. Accident and emergency procedure were available referred document FPI/L@/QOHSE-22.0. Safety briefing was given during opening meeting.</p> <p>i. Accident and emergency procedures are available. There is a formation of ERP Team & ERP for all the identified incidences. The organisation chart for the ERP team was appointed and displayed for information of the employees. Drill for fire ERP was latest organised on 01/11/21. Other ERP were briefed during the weekly gathering and explained during the ad-hoc briefing at individual stations. These training are recorded in the logbook maintained at the operations site.</p> <p>j. There were no accidents reported in FGVPI Kulai POM for the year 2022 as of to date. As for 2021 there were 2 accidents reported in the mill. The JKKP 8 form for 2021 has been submitted to JKKP and available for verification.</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>Group Sustainability Policy. Refer policy no. FGV/SED/POL/003, revision 0.0 dated 26/01/2022 approved by the Board of Directors. The management also have informed the stakeholder as per memo bil; (02) MEMO-RSPO/MSPO 2022 dated 16/10/2022.</p> <p>Under section 5.2 Respecting Human Rights stated the company commitment to respect human rights by upholding international human rights principles and standards as encapsulated in the Universal Declaration of Human Rights (UDHR), and other applicable internal</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<p>human rights treaties, subject to the laws and regulations of the countries and which territories of FGV Group operates.</p> <p>The policy was communicated to the employee through morning briefing, training and displayed at designated places in the Mill.</p>	
4.4.5.2	<p>The management shall not engage in or support discriminatory practices and shall provide equal opportunity and treatment regardless of race, colour, sex, religion, political opinion, nationality, social origin or any other distinguishing characteristics.</p> <p>- Major compliance -</p>	<p>Group Sustainability Policy. Refer policy no. FGV/SED/POL/003, revision 0.0 dated 26/01/2022 approved by the Board of Directors. Under section 5.2.1 Equality and Non-Discrimination.</p> <p>The section stated that no person shall be subjected to any discrimination in employment including hiring, compensation, advancement, training, disciplinary action, termination or retirement on the basis of gender, race, religion, age, disability, sexual orientation, gender identity, nationality, political opinion, social group, ethnic origin, reproductive rights or other forms of discrimination.</p>	Complied
4.4.5.3	<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.</p> <p>- Major compliance -</p>	<p>Based on agreements and pay slips sighted for sample employees as per indicator 4.4.5.6 below, management has ensured that employees' pay and conditions meet MAPA Circular No. 4/2020; The Malayan Agricultural Producers Association; Date: 30/1/2020; MAPA/NUPW Field And Other General Employees And Fringe Benefits Agreement, 2019. This were requirements in-line with the mandatory Minimum Wage Order 2020 enforced by the government. As stated in the Employment contract issued to the workers under section 5. Salaries and wages.</p> <p>Reviewed the pay slips for the month of February, July and Oct 2022. For employee with ID no. as follows:</p> <ol style="list-style-type: none"> 1. 1211780 2. 1211545 3. 1211150 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		4. 1211546 5. 1211777 6. 1213144 The salary payment was found accordance with the Employment Contract and Minimum Wage Order 2022.	
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 -	No contractor available in FGVPI Kulai POM at the time of audit.	Complied
4.4.5.5	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 -	FGV Plantations (Malaysia) Sdn Bhd has established Labour Employment Report system for all the data of their workers. The mill management has registered all their workers into Employee Master Details Listing. The report stated the Name, Worker ID, IC No / Passport No, Year Permit, Date of Birth, Citizenship, Gender, Vendor Name, Calling Visa No, Date Joined, Date Arrival, Status.	Complied
4.4.5.6	All employees shall be provided with fair contracts that have been signed by both employee and employer. A copy of employment contract shall be made available for each and every employee indicated in the employment records. - Major compliance -	The management has established employment contract for all workers and contractors' workers. All the terms and conditions stated in the employment agreement were as per Labour Act 1955, Minimum Wage Order 2022 (amendment) latest Agreement between FGV Palm Industries Sdn. Bhd. And "Kesatuan Pekerja – Pekerja and FGV Palm Industries Sdn. Bhd. (Semenanjung) no. 031/2020 dated 31/01/2020. Reviewed the employment contract, for workers with ID no. as follows: 1. 1211780 2. 1211545	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		3. 1211150 4. 1211546 5. 1211777 6. 1213144	
4.4.5.7	The management shall establish a time recording system that makes working hours and overtime transparent for both the employees and employers. - Major compliance -	Daily attendance recorded in "Punch Card" to capture the employees working hours (normal time and overtime) and computerized checkroll system which makes working hours and overtime transparent for both employees and employer. Sighted "Mill Daily Attendance Report" for May 2021 – March 2022.	Complied
4.4.5.8	The working hours and breaks of the individual worker indicated in the time records shall comply with legal regulations and collective agreements. Overtime shall be mutually agreed upon and shall meet the legal requirements applicable. - Major compliance -	Interviewed with the workers confirmed that they have rest time in between of the working hours. Overtimes were paid according to the rate stated in the agreement and regulatory requirements. The overtime offered upon mutually agreement. Mill working hour is as follows: Workshop – 7.00 a.m. – 3.00 p.m. Mill Operation – 8.00 a.m. – 4.00 p.m. Normal working hours is 8 hours/day. Total monthly working hours is 208 hours. Verified the pays lips, the payment and calculation of overtime well distributed. The overtime rate after 8 hours daily rated is: Process <ul style="list-style-type: none"> • Normal working – daily rated / 8 hours x 1.5 • Restday – daily rated / 8 hours x 2.0 • Public holiday – daily rated / 8 hours x 3.0 The overtime rate after 8 hours monthly rated is: Workshop <ul style="list-style-type: none"> • Mon – Sat – flat rate 	Complied

Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> • Sunday – flat rate x 2.0 • Public holiday – flat rate x 3.0 	
4.4.5.9	<p>Wages and overtime payment documented on the pay slips shall be in line with legal regulations and collective agreements.</p> <p>- Major compliance -</p>	<p>Salary slips clearly shows the calculations of gross salary, all deductions and net salary of a worker. Workers interviewed confirmed that they are being paid more than the stipulated minimum wage and that they understand all the deductions being made.</p> <p>Documented pay slip was distributed to individual workers on the day of payment. The payslip and the inputs were reviewed to confirm the wages and overtime is in line with legal requirements of Employment Act 1955. Reviewed payslip, EPF and SOCSO contribution for the month of February, July and October 2022, for workers with ID no. as follows:</p> <ol style="list-style-type: none"> 1. 1211780 2. 1211545 3. 1211150 4. 1211546 5. 1211777 6. 1213144 	Complied
4.4.5.10	<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>Among other benefits offered to the employees according to the latest Agreement between FGV Palm Industries Sdn. Bhd. and "Kesatuan Pekerja-Pekerja and FGV Palm Industries Sdn. Bhd. (Semenanjung) no. 031/2020 dated 31/01/2020 as follows:</p> <ol style="list-style-type: none"> 1. Housing allowance 2. Hardship allowance 3. Responsibility allowance 	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		4. Shift allowance 5. Head of department allowance 6. Laundry allowance 7. Motorcycle allowance 8. Regional allowance. All local employee contributed to Employee Provident Fund (EPF) while both local and foreign employees contributed with Social Security Organization (SOCSO).	
4.4.5.11	In cases where on-site living quarters are provided, these quarters shall be habitable and have basic amenities and facilities. - Major compliance -	Housing is provided to workers with basic amenities. Water and electricity are supplied by public domain. There are complete facilities such surau, bathroom and kitchen. As per section 41.2 and 41.3 of latest agreement between FGV Palm Industries Sdn. Bhd. And "Kesatuan Pekerja – Pekerja and FGV Palm Industries Sdn. Bhd. (Semenanjung) no. 031/2020 dated 31/01/2020, water bill is subsidized up to maximum RM15/month whereas electricity bill is fully borne by the employees (occupants). Electricity obtained from the national grid. The housing condition was in accordance to the Workers' Minimum Standards Housing and Amenities Act 1990 (Act 446). Weekly inspections by medical assistant were done to ensure cleanliness of the housing. Records were well maintained. Reporting of workers housing inspection conducted by person in-charge of FGV PISB Kulai POM could be enhance further, thus, OFI has been raised.	OFI
4.4.5.12	The management shall establish a policy to prevent all forms of sexual harassment and violence at the workplace. - Major compliance -	As stated in the Group Sustainability Policy. Refer policy no. FGV/SED/POL/001, revision 4 dated 17/11/2020 under section 5.2.5 Preventing Harassment and abuse.	Complied

Criterion / Indicator		Assessment Findings	Compliance
		In the policy stated the FGV group shall not tolerate any form of harassment and abuse including physical, sexual, physiological or verbal. Everyone shall be treated with respect and dignity. There was no issue reported during the meeting. Interviewed with the female workers confirmed that no sexual harassment or violence case reported.	
4.4.5.13	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. - Major compliance -	As stated in the Group Sustainability Policy. Refer policy no. FGV/SED/POL/001, revision 4 dated 17/11/2020 under section 5.2.2.9 stated that FGV Group recognizes and respects employees' rights to freedom of association and collective bargaining. Reviewed the latest agreement between FGV Palm Industries Sdn. Bhd. and "Kesatuan Pekerja – Pekerja and FGV Palm Industries Sdn. Bhd. (Semenanjung) dated 01/01/2022 until 31/12/2024. Employees were given freedom to associate and bargain collectively with company and to organize among themselves through association meetings as per sample sighted as per sample latest minutes of meeting between Management and NUPW representatives.	Complied
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. - Major compliance -	As stated in the Group Sustainability Policy. Refer policy no. FGV/SED/POL/001, revision 4 dated 17/11/2020 under section 5.2.2.4. The policy stated while FGV is committed to employ only person with the age of 18 and above, FGV recognizes that Malaysian laws allow for young person to be engage in certain forms of employment.	Complied
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.	Training needs and plan is available, this matrix cover for all work happen in mill such as technical work at ramp, sterilizer, boiler, etc. The training has been sampling to ensure the compliance as per below:	Complied

Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -	<ul style="list-style-type: none"> a. Fire drill training was conducted on 04/11/2022. b. Emergency response program was conducted on 05/09/2022. c. Sludge pit cleaning training was conducted on 07/11/2022. d. Schedule waste management program was conducted on 09/11/2022. e. Safety policy briefing was conducted on 01/03/2022. f. Fire awareness training was conducted on 03/11/2021 g. Briefing on operation, discipline and environment was conducted on 01/10/2022 h. Safe working procedure on control room training was conducted on 07/05/2022. 	
4.4.6.2	<p>Training needs of individual employees shall be identified prior to the planning and implementation of the training programmes in order to provide the specific skill and competency required to all employees based on their job description.</p> <p>- Major compliance -</p>	<p>Training needs of individual employees has been identified prior to the planning and implementation of the training programmes in order to provide the specific skill and competency required to all employees based on their job description.</p>	Complied
4.4.6.3	<p>A continuous training programme shall be planned and implemented to ensure that all employees are well trained in their job function and responsibility in accordance to the documented training procedure.</p> <p>- Minor compliance -</p>	<p>The Mill have a Training Programme that is based on a training need assessment carried out at the individual operating unit level for each workstation and work type. The training program includes staff, workers, contractor’s workers and contractors.</p> <p>It was noted that most of the trainings/briefings are informal on the job instruction. The mill maintains records of informal and formal training for workers. Training program was inspected and complies with regulation 27 (Factories and Machinery Regulation 1989 and other requirement.</p>	Complied

Criterion / Indicator	Assessment Findings	Compliance	
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 shall be in line with the relevant country and state environmental laws shall be established, effectively communicated and implemented. - Major compliance -	There is a Group Policy titled "Pernyataan Polisi Alam Sekitar FGV Holdings Berhad" dated 05/11/2021 signed by the Group CEO mainly in relation to environmental protection. Therein the policy among others contained commitment towards; a. To protecting the environment and conserving biodiversity through sustainable development. b. Abide by all legislative requirement. c. Manages environmental risk and providing reasonable resources to minimise risk and pollution to environment. d. Continuing and improving efficiency towards enhancing environment.	Complied
4.5.1.2	The environmental management plan shall cover the following: a) An environmental policy and objectives; b) The aspects and impacts analysis of all operations - Major compliance -	Policy is available, and objectives stated therein. Among others the objectives are to comply with DOE regulatory requirement. The environmental aspects and impact evaluation have been established for the mill operations covering activities in relation to reception, sterilisation, oil room operation, kernel processing, boiler operation, power generation, crude palm oil storage leakage and spillage, ruptured, effluent pond operations and diesoline storage tank. The list was reviewed on Jan 2022.	Complied
4.5.1.3	An environmental improvement plan to mitigate the negative impacts and to promote the positive ones, shall be developed, implemented and monitored.	Management action plan were established for identified significant environmental impacts which including the potential land and water	Complied

Criterion / Indicator		Assessment Findings				Compliance																
	- Major compliance -	<p>contamination from the use of chemical and handling of the empty chemical container, chemical storage as well as diesel storage.</p> <p>Continuous implementation of management action plan sighted for control of significant impact including proper handling of scheduled waste, practices of 3R program. For each operating unit, an assistant manager was appointed as the responsible person for management plan assisted by staff within the environmental aspect impact review committee.</p> <p>The plan summarized as below:</p> <table border="1"> <thead> <tr> <th>No</th> <th>Environmental Concerns</th> <th>Action Plan</th> <th>Location</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Water quality</td> <td>Continuous monitoring water quality at identified points of river for detection of pollution. Analysis made at certified laboratory. Advisor from KKM.</td> <td>River, water treatment plant.</td> </tr> <tr> <td>2</td> <td>Air quality</td> <td>Adherence to legislative requirement on boiler emission. Prohibition of open burning. Fibre and shell are used as fuel in the boiler furnace. Monitoring of CEMS system.</td> <td>Boiler operation.</td> </tr> <tr> <td>3</td> <td>Scheduled waste</td> <td>Managed in accordance with the regulatory requirements.</td> <td>Source of generation/store.</td> </tr> </tbody> </table>				No	Environmental Concerns	Action Plan	Location	1	Water quality	Continuous monitoring water quality at identified points of river for detection of pollution. Analysis made at certified laboratory. Advisor from KKM.	River, water treatment plant.	2	Air quality	Adherence to legislative requirement on boiler emission. Prohibition of open burning. Fibre and shell are used as fuel in the boiler furnace. Monitoring of CEMS system.	Boiler operation.	3	Scheduled waste	Managed in accordance with the regulatory requirements.	Source of generation/store.	
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Criterion / Indicator		Assessment Findings	Compliance								
4.5.1.4	A programme to promote the positive impacts should be included in the continual improvement plan. - Minor compliance -	The program to promote positive impact are included in the Environmental Management Plan. E.g. of positive impact identified was Usage of shell and fibre from processed FFB as fuel for boiler to reduce the usage of diesel.	Complied								
4.5.1.5	An awareness and training programme shall be established and implemented to ensure that employees understand the policy, objectives and management plans and are working towards achieving objectives. - Major compliance -	The mill management has established annual training program which covers the environmental awareness and compliance related trainings to the executives, staffs and workers.	Complied								
4.5.1.6	The management shall organize regular meetings with workers where concerns of workers about the environmental quality are discussed. - Major compliance -	The mill management conducted environmental management meeting on quarterly basis. Sighted the minute meeting and reviewed. Among the agenda discussed: 1. Verification on the matter from previous meeting. 2. Legal requirement. 3. Arising matters. 4. Others. The meeting was conducted on 28/02/2022 (first meeting), 20/05/2022 (second meeting) and 10/08/2022 (third meeting).	Complied								
Criterion 4.5.2: Efficiency of energy use and use of renewable energy											
4.5.2.1	Consumption of non-renewable energy shall be optimized and closely monitored by establishing baseline values and trends shall be observed within 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 -	The consumption of non-renewable energy has been monitored closely and management already plan to reduce the consumption. Diesel Consumption (2020 – as at October 2022) <table border="1" data-bbox="1048 1302 1823 1370"> <thead> <tr> <th>Year</th> <th>FFB</th> <th>Diesel</th> <th>Liter / Mt</th> </tr> </thead> <tbody> <tr> <td>2022</td> <td>110,900</td> <td>79,270</td> <td>0.71</td> </tr> </tbody> </table>	Year	FFB	Diesel	Liter / Mt	2022	110,900	79,270	0.71	Complied
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2022	110,900	79,270	0.71								

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Criterion / Indicator		Assessment Findings				Compliance
		2021	130,720	85,945	0.66	
		2020	142,890	105,073	0.74	
		Electric Consumption (2020 – as at October 2022)				
		Year	FFB	Electric	Liter / Mt	
		2022	110,900	82,027	0.74	
		2021	130,720	107,851	0.83	
		2020	142,890	104,312	0.73	
		Water Consumption (2020 – as at October 2022)				
		Year	FFB	Water	Liter / Mt	
		2022	110,900	18,098	0.16	
		2021	130,720	19,627	0.15	
		2020	142,890	22,650	0.16	
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 mill records and monitors the following data and tabulated the ratio against the FFB processed to determine the efficiency of their operations of all the diesel used (non-renewable) for the mill operations fibre/shell (renewable).				Complied
4.5.2.3	The use of renewable energy should be applied where possible. - Minor compliance -	The fibre and shell are used in the boiler for fuel recycled in the process system. Surplus quantity of shell/fibre are delivered to estates for multi purposes or sold to outside buyers. EFB is used in the estates for mulching.				Complied
Criterion 4.5.3: Waste management and disposal						

Criterion / Indicator		Assessment Findings	Compliance															
4.5.3.1	<p>All waste products and sources of pollution shall be identified and documented.</p> <p>- Major compliance -</p>	<p>All waste and pollution are identified and documented in the Waste Management Plan and Pollution Prevention Plan Financial Year 2022 reviewed annually. The waste generated from the mill/estates operations as shown below:</p> <table border="1"> <thead> <tr> <th>No</th> <th>Type of Waste</th> <th>Details.</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Scheduled waste</td> <td>Spent IPA, hexane, filter, lubricants, hydraulic oil, grease, used batteries</td> </tr> <tr> <td>2</td> <td>Domestic waste</td> <td>rubbish from the mill/estate complex and employees' quarters</td> </tr> <tr> <td>3</td> <td>Industrial waste</td> <td>Fibre, palm kernel shell, boiler ash, scrap iron</td> </tr> <tr> <td>4</td> <td>Sewage</td> <td>Sewage from housing/office complex</td> </tr> </tbody> </table>	No	Type of Waste	Details.	1	Scheduled waste	Spent IPA, hexane, filter, lubricants, hydraulic oil, grease, used batteries	2	Domestic waste	rubbish from the mill/estate complex and employees' quarters	3	Industrial waste	Fibre, palm kernel shell, boiler ash, scrap iron	4	Sewage	Sewage from housing/office complex	Complied
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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> <ol style="list-style-type: none"> Identifying and monitoring sources of waste and pollution. Improving the efficiency and recycling potential of mill by-products by converting them into value-added products. <p>- Major compliance -</p>	<p>FGVPI Kulai POM had identified all wastes and sources of pollution. The Waste Management Action Plan 2022 were established to mitigate and control the identified wastes and source of pollution. Nevertheless, the audit team found that:</p> <ol style="list-style-type: none"> Schedule waste (SW110) generated at the operation unit was not identified and the plan to dispose the schedule waste (SW110) is not capture in the waste management plan. Schedule waste (SW422 – Spent CPO, SW110 – electrical items) was not properly managed. <ol style="list-style-type: none"> 2 unit of florescent lamps were found in a bin at the workshop area. Further investigation on the consignment note showed that no SW110 was disposed before. <p>Desilted CPO at oil trap was not properly managed as it was left on outside of the oil trap. Audit observed sign of contamination at the surrounding the oil trap area.</p>	Major Noncompliance															

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Criterion / Indicator		Assessment Findings	Compliance
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>- Major compliance -</p>	<p>Standard Operating Procedure (SOP) for Scheduled waste is available dated January 2016 prepared by SPO team under file RSPO working instruction.</p> <p>Schedule waste was disposed to Kualiti Alam Sdn Bhd. Sighted the consignment note as follow:</p> <ul style="list-style-type: none"> Dated: 22/04/2022 SW disposed: 410 (37 kg), 409 (120 kg), 306 (136 kg), 305 (55 kg). Dated: 09/11/2022 SW disposed: 409 (102 kg), 305 (458 kg), 410 (20kg), 422 (50 kg). 	Complied
4.5.3.4	<p>Domestic waste should be disposed as such to minimize the risk of contamination of the environment and watercourse.</p> <p>- Minor compliance -</p>	Domestic waste disposal at landfill under the Kulai Municipal Council.	Complied
Criterion 4.5.4: Reduction of pollution and emission			
4.5.4.1	<p>An assessment of all polluting activities shall be conducted, including greenhouse gas emissions, particulate and soot emissions, scheduled wastes, solid wastes and effluent.</p> <p>- Major compliance -</p>	The assessment of polluting activities was conducted through the method mentioned in 4.5.1.2 above. This includes the gaseous emissions, particulate/soot emissions and effluent.	Complied
4.5.4.2	<p>An action plan to reduce identified significant pollutants and emissions shall be established and implemented.</p> <p>- Major compliance -</p>	Significant pollutants were identified through evaluation of aspect and impact. Emission of GHG was identified and the main sources were generation of mill effluent and consumption of diesel. Based on the mill's "Pelan Mengurangkan Pencemaran Udara tahun 2022" (2022 Plan to Reduce Air Pollution), the plans are:	Complied

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Criterion / Indicator		Assessment Findings	Compliance
		<ul style="list-style-type: none"> a. To reduce the diesel consumption by carrying out regular maintenance of diesel-powered machinery b. To monitor efficiency of FFB processing through stack sampling & CEMS system c. To encourage the uptake of EFB by the estate for mulching 	
4.5.4.3	<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>The mill applies the biological system with anaerobic lagoon and tertiary plant (membrane plant) in series for its treatment of effluent. The quality of discharged effluent was analysed every month and the parameters are T, pH, BOD, COD, TS, SS, O&G, AN and TN. Based on quarterly report to the DOE, generally the mill has complied the regulated limit.</p>	Complied
Criterion 4.5.5: Natural water resources			
4.5.5.1	<p>The management shall establish water management plans to maintain the quality and availability of natural water resources (surface and ground water). The water management plan may include:</p> <ul style="list-style-type: none"> a) Assessment of water usage and sources. b) Monitoring of outgoing water which may have negative impacts into the natural waterways at a frequency that reflects the mill's current activities. c) Ways to optimize water and nutrient usage and reduce wastage (<i>e.g.</i> having in place systems for re-use, night application, maintenance of equipment to reduce leakage, collection of rainwater, etc.). 	<p>"Pelan Pengurusan Air" for 2022 was sighted. The plan consists of maintaining the quality of river water by minimising water pollutions and contingency plan during water shortage. Implementation can be seen with availability of records on the monitoring of water usage, monitoring of rainfall and water shortage contingency plan.</p>	Complied

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Criterion / Indicator		Assessment Findings	Compliance
	- Major compliance -		
4.5.5.2	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. - Major compliance -	Although the mill is still discharging its effluent into water course, the treatment of effluent was found to be well managed. This was evident through its results of quarterly returns to the DOE as mentioned in 4.5.4.3.	Complied
4.6 Principle 6: Best Practices			
Criterion 4.6.1: Mill Management			
4.6.1.1	Standard operating procedures shall be appropriately documented and consistently implemented and monitored. - Major compliance -	Standard Operating Procedures (SOPs) for Kulai POM are documented. Interview with staff and workers revealed that all working SOPs being consistently implemented among all employees and monitored by the management through daily muster briefing, training and etc. List sampled SOPs available during onsite assessment sighted as following: a. Quality Occupational Health Safety and Environmental Management Manual; FPI/L1/QOHSE-1.0; Rev. 2; Date: 30/8/2017. b. Quality Occupational Health Safety and Environmental Management Procedure; Rev. 14; Date: 31/5/2017; Ref.: FPI/L2/QOHSE-1.0 - FPI/L2/QOHSE-25.0. c. Safe Work Procedure, issue:26, rev: 3 dated 26/12/1. d. Procedure Manual "Pensijilan Minyak Sawit Mampan". Mass Balance - SOP for Mill RSPO SCCS; Doc. No.: FGVPMSPO SCC, issue:3 rev:2 dated 1/12/17 Title: SOP Perkilangan untuk pematuhan Sistem Pensijilan RSPO SCCS (Mass Balance), where it is also used for MSPO.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.6.1.2	All palm oil mills shall implement best practices. - Major compliance -	The practices consistently monitored by mill advisors and recommendations for improvements are given to maintain the sustainable practices. Mill advisor, Operation Technical Officer, Regional General Manager visits the operating units to ensure implementations of procedures are consistent.	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 -	A long-term business management plan (for year 2022 – 2032) is available through the implementation of the annual budget where the budget acts as a guidance for economic planning and implementation. The plan was focused on the FFB projection, OER, CPO, KER, PK and others.	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 -	Current and previous FFB prices available and calculated based on daily price declared by MPOB. The FFB Purchasing Department will updated the daily FFB prices to the mill on daily basis. Fair pricing calculated based on daily price declared by MPOB (OER 20%) awarded to suppliers including smallholders as specified in the FFB Purchasing Agreements under section 2: Price Calculation Formula. Daily FFB prices were displayed at the weighbridge station at the mill and updated on daily basis. Sighted the weekly FFB prices dated 01/11/2021 – 08/11/2021 and FFB prices report for the month of October 2021.	Complied

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Criterion / Indicator		Assessment Findings	Compliance
4.6.3.2	All contracts shall be fair, legal and transparent and agreed payments shall be made in timely manner. - Major compliance -	Verification of contract agreement, records of payment and interview with contractors showed that contracts was fair, legal and transparent and agreed payments were made in timely manner. Reviewed the contracts as follows: 1. "Surat Perintah Kerja" no. 3301581378/21035018 between FGVPI Kulai POM and Kedai Membaiki Kereta dan Bateri Eih Huat dated 04/11/2022 2. "Surat Perintah Kerja" no. 3301581380/21035016 between FGVPI Kulai POM and HP Electrical and Package dated 04/11/2022	Complied
Criterion 4.6.4: Contractor			
4.6.4.1	In case of the engagement of contractors, they shall be made to understand the MSPO requirements and shall provide the required documentation and information. - Major compliance -	All contractors and FFB suppliers were required to read, understand and sign the Supplier Code of Conduct, FGV Holdings Berhad. In the Supplier Code of Conduct stated the MSPO requirements such as: 1. Business ethics and integrity 2. Safety, Health & Environment 3. Labour Standards 4. Communication and documentation 5. Sustainability 6. Reporting obligation Reviewed sampled contracts and Supplier Code of Conducts as follows: 1. "Surat Perintah Kerja" no. 3301581378/21035018 between FGVPI Kulai POM and Kedai Membaiki Kereta dan Bateri Eih Huat dated 04/11/2022	Complied

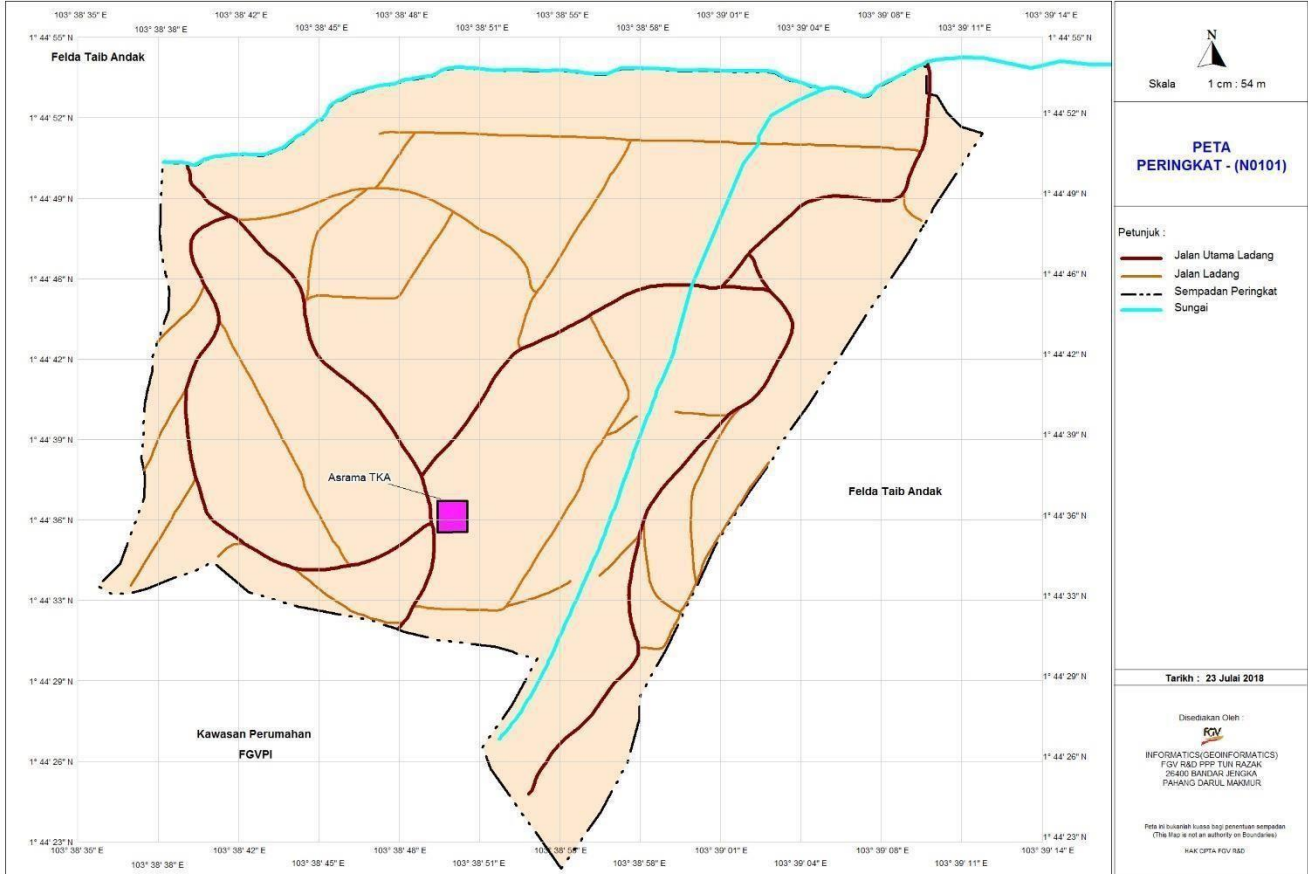
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Criterion / Indicator		Assessment Findings	Compliance
		2. "Surat Perintah Kerja" no. 3301581380/21035016 between FGVPI Kulai POM and HP Electrical and Package dated 04/11/2022	
4.6.4.2	The management shall provide evidence of agreed contracts with the contractor. - Major compliance -	Reviewed sampled contracts and Supplier Code of Conducts includes agreement signed by the contractors and Mill manager with term and condition which includes contractor must adhere to FGV policies and MSPO compliances.	Complied
4.6.4.3	The management shall accept MSPO approved auditors to verify the assessments through a physical inspection, if required. - Minor compliance -	As stated in the Supplier Code of Conducts under section 4. Communication and documentation subsection 4.3. Inspection and section 5. Sustainability subsection 5.2 Adherence to Sustainability Policy.	Complied

Appendix C: Location and Field Map



LADANG PENYELIDIKAN FASSB TAIB ANDAK



Appendix D: 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
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